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STATUTORY INSTRUMENTS

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**2004 No. 3322**

The Companies (Audit, Investigations and Community Enterprise) Act 2004 (Commencement) and Companies Act 1989 (Commencement No 18) Order 2004

**Transitional provision for section 7 of the 2004 Act**

**3.** New section 390B(1), and the repeal of old section 390A(3) and of words in paragraph 1(1) of Schedule 4A relating thereto(2), shall have no effect in relation to the accounts of a company for a financial year beginning before 1st October 2005.

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(1) Section 390B is substituted by section 7(1) of [2004 c. 27](#).

(2) The repeals are in section 7(2) and 3 of and Schedule 8 to [2004 c. 27](#).