



Companies Act 1985

1985 CHAPTER 6

PART VII

ACCOUNTS AND AUDIT

CHAPTER II

EXEMPTIONS, EXCEPTIONS AND SPECIAL PROVISIONS

Small and medium-sized companies and groups

246 Special provisions for small companies

F1

Textual Amendments

F1 S. 246 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

246A Special provisions for medium-sized companies

F2

Textual Amendments

F2 S. 246A repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

Status: Point in time view as at 13/12/2013.

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985,
Cross Heading: Small and medium-sized companies and groups. (See end of Document for details)*

247 Qualification of company as small or medium-sized.

F3

Textual Amendments

F3 S. 247 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

247A Cases in which special provisions do not apply

F4

Textual Amendments

F4 S. 247A repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

247B Special auditors' report

F5

Textual Amendments

F5 S. 247B repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

248 Exemption for small and medium-sized groups.

F6

Textual Amendments

F6 S. 248 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

248A Group accounts prepared by small company

F7

Textual Amendments

F7 S. 248A repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

249 Qualification of group as small or medium-sized.

F8

Status: Point in time view as at 13/12/2013.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985,
Cross Heading: Small and medium-sized companies and groups. (See end of Document for details)

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Textual Amendments

- F8** S. 249 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

Status:

Point in time view as at 13/12/2013.

Changes to legislation:

There are currently no known outstanding effects for the Companies Act 1985, Cross Heading:
Small and medium-sized companies and groups.