
STATUTORY INSTRUMENTS

1991 No. 2705

The Companies Act 1985 (Bank Accounts) Regulations 1991

Transitional provisions

9.—(1) A company (including any body corporate to which Part VII is applied by any enactment) may, with respect to a financial year of the company commencing on a date prior to 23rd December 1992, prepare such annual accounts as it would have been required to prepare had the modifications to the 1985 Act effected by these Regulations not been made.

(2) The amendments effected by Regulations 3 to 8 above shall, where a company prepares accounts under paragraph (1) of this Regulation, be treated (as regards that company) as not having been made.