## STATUTORY INSTRUMENTS

## 1991 No. 2945

## The Companies Act 1989 (Commencement No. 14 and Transitional Provision) Order 1991

- **3.**—(1) This article applies where–
  - (a) the requirements of section 242 of the Companies Act 1985 as to the delivering of accounts and reports before the end of the period allowed for so doing have not been complied with before 1st July 1992, and
  - (b) those requirements have still not been complied with on that date.
- (2) In such a case, the period by reference to the length of which the amount of the penalty is determined under section 242A(2) of the Companies Act 1985 shall be deemed to commence on 1st July 1992.