STATUTORY INSTRUMENTS

## 1996 No. 189

## The Companies Act 1985 (Miscellaneous Accounting Amendments) Regulations 1996

## Citation, interpretation and commencement

**1.**—(1) These Regulations may be cited as the Companies Act 1985 (Miscellaneous Accounting Amendments) Regulations 1996 and, subject to paragraph (2) below, shall come into force on the day after the day on which they are made.

- (2) Regulations 2 and 3 shall come into force on 1st April 1996.
- (3) In these Regulations, "the 1985 Act" means the Companies Act 1985.