
STATUTORY INSTRUMENTS

1996 No. 189

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

Amendment of sections 262 and 262A

12.—(1) The following definition shall be inserted at the appropriate place in section 262(1) of the 1985 Act (minor definitions)(1)—

““EEA State” means a State which is a Contracting Party to the Agreement on the European Economic Area signed at Oporto on 2nd May 1992, as adjusted by the Protocol signed at Brussels on 17th March 1993 and by Council Decision Number 1/95 of 10th March 1995.”

(2) The following entry shall be inserted at the appropriate place in the index of defined expressions set out in section 262A(2)—

““EEA State”

section 262(1)”.

(1) Section 262 was substituted by section 22 of the Companies Act 1989 and was amended by regulation 7 of S.I. [1992/3178](#).
(2) Section 262A was inserted by section 22 of the Companies Act 1989 and was amended by regulation 6 of, and paragraph 3 of Schedule 2 to, S.I. [1991/2705](#), by regulation 5 of, and paragraph 5 of Schedule 2 to, S.I. [1993/3246](#), by regulation 4(2) of S.I. [1994/233](#) and by regulation 4 of, and paragraph 3 of Schedule 1 to, S.I. [1994/1935](#).