
STATUTORY INSTRUMENTS

2000 No. 1430

The Companies Act 1985 (Audit
Exemption) (Amendment) Regulations 2000

Audit Exemption

Modification of section 249A

2.—(1) Section 249A (exemptions from audit for certain categories of small company)⁽¹⁾ is modified as follows.

- (2) In subsections (3)(b) and (3A)(b), for “£350,000” substitute “£1 million”.
- (3) In subsection (6A), for “section 250(1)”, substitute “section 249AA(1)”.

⁽¹⁾ Section 249A was inserted by regulation 2 of [S.I. 1994/1935](#), and amended by regulation 2 of [S.I. 1997/936](#).