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STATUTORY INSTRUMENTS

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**2004 No. 2947**

The Companies Act 1985 (International Accounting Standards and Other Accounting Amendments) Regulations 2004

PART 1

General

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Companies Act 1985 (International Accounting Standards and Other Accounting Amendments) Regulations 2004.

(2) These Regulations come into force on the day after the day on which they are made, and have effect as respects companies' financial years which begin on or after 1st January 2005.

(3) In these Regulations, “the 1985 Act” means the Companies Act 1985.