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*Status: This version of this part contains provisions that are prospective.*  
**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Companies Act 1985 (Investment Companies and Accounting and Audit Amendments) Regulations 2005. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## STATUTORY INSTRUMENTS

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# 2005 No. 2280

## The Companies Act 1985 (Investment Companies and Accounting and Audit Amendments) Regulations 2005

PROSPECTIVE

### PART 1

#### General

#### **Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Companies Act 1985 (Investment Companies and Accounting and Audit Amendments) Regulations 2005.

(2) Regulations 13 to 17 in Part 4 and Part 5 of these Regulations come into force on 5th September, and apply to accounts copies of which are delivered to the registrar of companies on or after that date.

(3) Parts 2 and 3, and regulation 12 in Part 4 come into force on 1st October 2005.

(4) Part 3 and regulation 12 in Part 4 of these Regulations have effect as respects companies' financial years which begin on or after 1st January 2005 and which end on or after 1st October 2005.

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

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#### **Commencement Information**

**II** Reg. 1 in force at 5.9.2005, see [reg. 1\(2\)](#)

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**Changes and effects yet to be applied to :**

- [Regulations revoked by S.I. 2023/1143 Sch. 2 Pt. 1](#)