
STATUTORY INSTRUMENTS

2006 No. 2782

The Companies Act 1985 (Small Companies' Accounts and Audit) Regulations 2006

Cases where exemption from audit not available

5.—(1) Section 249B(1) of the 1985 Act (cases where exemption from audit not available)(1) is amended as follows.

(2) For paragraph (b) substitute—

“(b) it was an authorised insurance company, a banking company, an e-money issuer, an ISD investment firm or a UCITS management company.”.

(3) Omit paragraph (d).

(1) Section 249B was inserted by regulation 2 of [S.I. 1994/1935](#), and amended by regulation 10 of [S.I. 1996/189](#), by regulation 3 of [S.I. 1997/936](#), by regulation 4 of [S.I. 2000/1430](#) and by regulation 16 of [S.I. 2005/2280](#).