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STATUTORY INSTRUMENTS

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**2004 No. 3322**

The Companies (Audit, Investigations and Community Enterprise) Act 2004 (Commencement) and Companies Act 1989 (Commencement No 18) Order 2004

**Transitional provision for section 9 of the 2004 Act**

4. New sections 234(2A) and 234ZA(1) shall not apply in relation to any report of the directors of a company prepared under section 234 concerning a financial year beginning before 1st April 2005 or ending before 6th April 2005.