



**The Companies (Audit Exemption)  
(Amendment) (No. 2) Regulations, 2014**

<i>Made</i>	<i>2<sup>nd</sup> December, 2014</i>
<i>Coming into operation</i>	<i>2<sup>nd</sup> December, 2014</i>
<i>Laid before the States</i>	<i>, 2015</i>

THE COMMERCE AND EMPLOYMENT DEPARTMENT, in exercise of the powers conferred on it by sections 256(6), 535 and 538 of the Companies (Guernsey) Law, 2008, as amended<sup>a</sup>, and all other powers enabling it in that behalf, hereby makes the following Regulations:-

**Amendment of 2014 regulations.**

1. In regulation 2 of the Companies (Audit Exemption) (Amendment) Regulations, 2014<sup>b</sup>, for "2014" substitute "2008".

**Citation.**

2. These regulations may be cited as the Companies (Audit Exemption) (Amendment) (No.2) Regulations, 2014.

**Commencement.**

3. These regulations shall come into force on the 2<sup>nd</sup> December, 2014.

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<sup>a</sup> No. VIII of 2008; amended by Ordinance No. XXV of 2008; Ordinance No. LIV of 2008; Ordinance No. VII of 2009; Ordinance No. XIV of 2009; G.S.I No. 34 of 2009; Ordinance No. XI of 2010; Order in Council No. XIII of 2010; Ordinance No. XXXI of 2012; Order in Council No. I of 2013; G.S.I No. 37 of 2013; Ordinance No. XXXI of 2013; Order in Council No. VI of 2014.

<sup>b</sup> G.S.I. No. 65 of 2014.

Dated this 2<sup>nd</sup> day of December, 2014

A handwritten signature in black ink, appearing to be 'KAS', written over a horizontal line.

DEPUTY K. A. STEWART

Minister of the States Commerce and Employment Department  
For and on behalf of the Department

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EXPLANATORY NOTE

*(This note is not part of the regulations)*

These regulations amend the Companies (Audit Exemption) (Amendment) Regulations, 2014 by substituting, in regulation 2, for "2014", a reference to "2008" and come into force on 2<sup>nd</sup> December, 2014.

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