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SCHEDULE 4

FORM AND CONTENT OF ACCOUNTS OF BANKING COMPANIES AND GROUPS

2. In paragraph 8 (aggregate amount of dividends to be shown separately in profit and loss account etc.)—

- (a) omit "and" at the end of sub-paragraph (a), and
- (b) after sub-paragraph (b) insert—
 - "(c) if it is not shown in the notes to the accounts, the aggregate amount of any dividends proposed."