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STATUTORY INSTRUMENTS

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**2006 No. 2782**

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

**Dormant companies**

4.—(1) Section 249AA of the 1985 Act (dormant companies)(1) is amended as follows.

(2) In subsection (2)(a), for “of section 247A(1)(a)(i) or (b)” substitute “to it of subsection (1A), (1B)(a) or (1C)(a) of section 247A”.

(3) In subsection (3), for paragraph (a) substitute—

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

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(1) Section 249AA was inserted by regulation 3 of [S.I. 2000/1430](#), and amended by article 13 of [S.I. 2001/3649](#) and by regulation 15 of [S.I. 2005/2280](#).