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STATUTORY INSTRUMENTS

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**1997 No. 220**

**COMPANIES**

The Companies Act 1985 (Accounts of Small  
and Medium-sized Companies and Minor  
Accounting Amendments) Regulations 1997

<i>Made</i>	- - - -	<i>29th January 1997</i>
<i>Laid before Parliament</i>		<i>5th February 1997</i>
<i>Coming into force</i>	- -	<i>1st March 1997</i>

The Secretary of State, in exercise of the powers conferred on him by section 257 of the Companies Act 1985(1) and of all other powers enabling him in that behalf, hereby makes the following Regulations:

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(1) 1985 c. 6: section 257 was substituted by section 20 of the Companies Act 1989 (c. 40).