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STATUTORY INSTRUMENTS

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**1997 No. 2704**

**The Companies Act 1985 (Insurance Companies Accounts) (Minor Amendments) Regulations 1997**

2.—(1) Schedule 9A to the Companies Act 1985(1) is amended as follows.

(2) In the heading to note (10) on the profit and loss account format set out in Section B of Chapter I of Part I (allocated investment return)—

- (i) for the words “items I.2 and 2a” substitute the words “item I.2”, and
- (ii) for the words “item II.2” substitute the words “item II.12”.

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(1) Schedule 9A was inserted by regulation 4 of, and Schedule 1 to, S.I.1993/3246, and amended by regulation 14(7) of, and Schedule 5 to, S.I. 1996/189, and by regulation 7(12) of S.I. 1997/220.