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STATUTORY INSTRUMENTS

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**2000 No. 1430**

**The Companies Act 1985 (Audit  
Exemption) (Amendment) Regulations 2000**

*Disclosure where dormant company acting as agent*

**Additional disclosures in notes to accounts**

- 5.—(1) Schedule 4 (form and content of company accounts)(1) is amended as follows.  
(2) After paragraph 58 insert—

“Dormant companies acting as agents

**58A.** Where the directors of a company take advantage of the exemption conferred by section 249AA, and the company has during the financial year in question acted as an agent for any person, the fact that it has so acted must be stated.”

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(1) Schedule 4 was amended by section 4(2) of, and Schedule 1 to, the Companies Act 1989 (c. 40), and by regulation 14(1) of, and Schedule 1 to, S.I. 1996/189.