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STATUTORY INSTRUMENTS

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**1996 No. 189**

**The Companies Act 1985 (Miscellaneous  
Accounting Amendments) Regulations 1996**

**Amendment of section 246**

7.—(1) Section 246 of the 1985 Act (exemptions for small and medium-sized companies)<sup>(1)</sup> is amended as follows.

(2) In subsections (1A) and (1B)—

- (a) for “immediately above the signature” substitute “above the signature”, and
- (b) for “that advantage has been taken” substitute “to the effect that advantage has been taken”.

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<sup>(1)</sup> Section 246 was substituted by section 13(1) of the Companies Act 1989 and amended by regulation 4 of S.I. [1992/2452](#).