
Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Paragraph 49. (See end of Document for details)

SCHEDULES

SCHEDULE 4

FORM AND CONTENT OF COMPANY ACCOUNTS

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Modifications etc. (not altering text)

- C1** Sch. 4 applied with modifications by S.I. 1985/680, regs. 4–6, **Sch.** and **Income and Corporation Taxes Act 1988** (c. 1, SIF 63:1), s. 176(9), **Sch. 8 para. 19(3)(4)(5)**
- C1** Sch. 4 applied by **Finance (No. 2) Act 1987** (c. 51, SIF 63:1), s. 7, **Sch. 1 para. 19(3)(4)(5)**

PART III

NOTES TO THE ACCOUNTS

- 49 If any fixed cumulative dividends on the company's shares are in arrear, there shall be stated—
- (a) the amount of the arrears; and
 - (b) the period for which the dividends or, if there is more than one class, each class of them are in arrear.

Guarantees and other financial commitments

Status:

Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Companies Act 1985, Paragraph 49.