

*Status: Point in time view as at 01/03/1997.*

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Cross Heading: Particulars of turnover. (See end of Document for details)*

## SCHEDULES

### [<sup>F1X1</sup> SCHEDULE 8

#### FORM AND CONTENT OF ACCOUNTS PREPARED BY SMALL COMPANIES]

##### Editorial Information

**X1** Sch. 8: the earliest available versions of Sch. 8 and its contents are those having effect on 16.11.1992

##### Textual Amendments

**F1** Sch. 8 substituted (1.3.1997) by S.I. 1997/220, reg. 2(2), Sch. 1

### <sup>F1</sup>PART III

#### NOTES TO THE ACCOUNTS

##### Textual Amendments

**F1** Sch. 8 substituted (1.3.1997) by S.I. 1997/220, reg. 2(2), Sch. 1

#### *Particulars of turnover*

- <sup>F149</sup> (1) If the company has supplied geographical markets outside the United Kingdom during the financial year in question, there shall be stated the percentage of its turnover that, in the opinion of the directors, is attributable to those markets.
- (2) In analysing for the purposes of this paragraph the source of turnover, the directors of the company shall have regard to the manner in which the company's activities are organised.

##### Textual Amendments

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