

*Status: Point in time view as at 01/03/1997.*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

#### INTERPRETATION OF SCHEDULE

##### Textual Amendments

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

#### *Loans*

<sup>F155</sup> A loan is treated as falling due for repayment, and an instalment of a loan is treated as falling due for payment, on the earliest date on which the lender could require repayment or (as the case may be) payment, if he exercised all options and rights available to him.

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