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SCHEDULE 1

CONSEQUENTIAL AMENDMENTS OF ENACTMENTS

PART I

AMENDMENTS OF COMPANIES ACT 1985

5. In Schedule 8 to the 1985 Act⁽¹⁾, after paragraph 25 there shall be inserted the following paragraph—

“Other companies exempt from audit

25A. Paragraph 24 above does not apply where the company is exempt by virtue of section 249A (certain categories of small companies) from the obligation to appoint auditors.”

(1) Schedule 8 was substituted by section 13(2) of the Companies Act 1989 and amended by S.I.1992/2452.