
STATUTORY INSTRUMENTS

2000 No. 1430

The Companies Act 1985 (Audit
Exemption) (Amendment) Regulations 2000

Disclosure where dormant company acting as agent

Additional disclosures in notes to accounts

7.—(1) Schedule 8A (form and content of abbreviated accounts of small companies delivered to registrar)⁽¹⁾ is amended as follows.

(2) After paragraph 9 insert—

“Dormant companies acting as agents

9A. Where the directors of a company take advantage of the exemption conferred by section 249AA, and the company has during the financial year in question acted as an agent for any person, the fact that it has so acted must be stated.”

⁽¹⁾ Schedule 8A was inserted by regulation 2(3) of, and Schedule 2 to, [S.I. 1997/220](#).