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STATUTORY INSTRUMENTS

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**2004 No. 16**

**The Companies Act 1985 (Accounts of Small and Medium-Sized Enterprises and Audit Exemption) (Amendment) Regulations 2004**

**The reporting accountant**

6.—(1) Section 249D(3) of the 1985 Act (bodies referred to in the definition of reporting accountant)<sup>(1)</sup> is amended as follows.

(2) Omit “and” at the end of paragraph (g).

(3) After paragraph (h) insert

“, and

(i) the Institute of Chartered Secretaries and Administrators.”

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<sup>(1)</sup> Section 249D was inserted into the 1985 Act by regulation 2 of S.I. [1994/1935](#), and subsection (3) was amended by regulation 2 of S.I. [1995/589](#), by regulation 2 of S.I. [1996/3080](#) and by regulation 4 of S.I. [1997/936](#).