
Status: Point in time view as at 08/11/2006. This version of this provision has been superseded.

Changes to legislation: Companies Act 1985, Paragraph 86 is up to date with all changes known to be in force on or before 23 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 4

FORM AND CONTENT OF COMPANY ACCOUNTS

.....
Modifications etc. (not altering text)

- C1** Sch. 4 applied with modifications by S.I. 1985/680, regs. 4–6, **Sch.** and **Income and Corporation Taxes Act 1988** (c. 1, SIF 63:1), s. 176(9), **Sch. 8 para. 19(3)(4)(5)**
- C1** Sch. 4 applied by **Finance (No. 2) Act 1987** (c. 51, SIF 63:1), s. 7, **Sch. 1 para. 19(3)(4)(5)**

PART VII

INTERPRETATION OF SCHEDULE

Materiality

- 86 Amounts which in the particular context of any provision of this Schedule are not material may be disregarded for the purposes of that provision.

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