

*Status: Point in time view as at 01/03/1997.*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

#### [<sup>F1</sup>PART IV

#### SPECIAL PROVISIONS WHERE COMPANY IS A PARENT COMPANY OR SUBSIDIARY UNDERTAKING]

##### Textual Amendments

- F1 Sch. 4 Pt. IV: heading substituted (subject to the transitional and saving provisions in S.I. 1990/355, **arts. 6–9**) by **Companies Act 1989 (c. 40, SIF 27)**, ss. 4(2), 213(2), **Sch. 1 para. 11(1)**

#### [<sup>F2</sup> Dealings with or interests in [<sup>F3</sup>group undertakings]]

##### Textual Amendments

- F2 Sch. 4 Pt. IV para. 59 and cross-heading substituted (subject to the transitional and saving provisions in S.I. 1990/355, **arts. 6–9**) by **Companies Act 1989 (c. 40, SIF 27)**, ss. 4(2), 213(2), **Sch. 1 para. 11(2)**
- F3 Words substituted by **Companies Act 1989 (c. 40, SIF 27)**, ss. 4(2), 213(2), **Sch. 1 para. 2(1)** (subject to the transitional and saving provisions in S.I. 1990/355, arts. 6–9, **Sch. 2**)

.....  
<sup>F4</sup>59

##### Textual Amendments

- F4 Sch. 4 para. 59 repealed (2.2.1996) by S.I. 1996/189, reg. 14(1), **Sch. 1 para. 15** (with reg. 16)

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*[<sup>F5</sup> Guarantees and other financial commitments in favour of [<sup>F6</sup> group undertakings]]*

**Textual Amendments**

- F5** Sch. 4 Pt. IV para. 59A inserted (subject to the transitional and saving provisions in S.I. 1990/355, arts. 6–9) by Companies Act 1989 (c. 40, SIF 27), ss. 4(2), 213(2), **Sch. 1 para. 11(3)**
- F6** Words substituted by Companies Act 1989 (c. 40, SIF 27), ss. 4(2), 213(2), **Sch. 1 para. 2(1)** (subject to the transitional and saving provisions in S.I. 1990/355, arts. 6–9, **Sch. 2**)

- 59A Commitments within any of sub-paragraphs (1) to (5) of paragraph 50 (guarantees and other financial commitments) which are undertaken on behalf of or for the benefit of—
- (a) any parent undertaking or fellow subsidiary undertaking, or
- (b) any subsidiary undertaking of the company,
- shall be stated separately from the other commitments within that sub-paragraph, and commitments within paragraph (a) shall also be stated separately from those within paragraph (b).

<sup>F7</sup> .....

60—70.

**Textual Amendments**

- F7** Sch. 4 Pt. IV paras. 60–70 and Pt. V paras. 74, 75 repealed (subject to the transitional and saving provisions mentioned in S.I. 1990/355, art. 5) by Companies Act 1989 (c. 40, SIF 27), ss. 212, 213(2), **Sch. 24**

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