

Status: Point in time view as at 09/03/2007.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Cross Heading: Staff costs. (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

Staff costs

- 94 (1) “Social security costs” means any contributions by the company to any state social security or pension scheme, fund or arrangement.
- [^{F1}(2) “Pension costs” includes any costs incurred by the company in respect of any pension scheme established for the purpose of providing pensions for persons currently or formerly employed by the company, any sums set aside for the future payment of pensions directly by the company to current or former employees and any pensions paid directly to such persons without having first been set aside.]
- (3) Any amount stated in respect of [^{F2}the item “social security costs”]or in respect of the item “wages and salaries” in the company’s profit and loss account shall be determined by reference to payments made or costs incurred in respect of all persons employed by the company during the financial year who are taken into account in determining the relevant annual number for the purposes of [^{F3}section 231A(1)(a)] .

Textual Amendments

- F1 Sch. 4 para. 94(2) substituted (2.2.1996) by S.I. 1996/189, reg. 14(1), Sch. 1 para. 16(2)
- F2 Words in Sch. 4 para. 94(3) substituted (2.2.1996) by S.I. 1996/189, reg. 14(1), Sch. 1 para. 16(3)
- F3 Words in Sch. 4 Pt. 7 para. 94(3) substituted (12.11.2004 with effect as mentioned in reg. 1(2) of the amending S.I.) by The Companies Act 1985 (International Accounting Standards and Other Accounting Amendments) Regulations 2004 (S.I. 2004/2947), reg. 3, Sch. 1 para. 31(4)

^{F4}

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Textual Amendments

- F4** Sch. 4 Pt. VII paras. 87, 90–92, 95 repealed (subject to the transitional and saving provisions mentioned in S.I. 1990/355, **art. 5**) by Companies Act 1989 (c. 40, SIF 27), ss. 212, 213(2), **Sch. 24**

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