

Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.
Changes to legislation: Companies Act 1985, Paragraph 15 is up to date with all changes known to be in force on or before 20 July 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

^{F1}SCHEDULE 9

[^{F1}SPECIAL PROVISIONS FOR BANKING AND INSURANCE COMPANIES AND GROUPS]

Textual Amendments

- F1** Sch. 9 Pts. I-V (paras. 2-36) renumbered as Part I by Companies Act 1989 (c. 40, SIF 27), ss. 18(3)(4), 213(2), Sch. 7 (subject to the transitional and saving provisions mentioned in S.I. 1990/355, arts. 6-9)
- F1** Sch. 9: heading substituted by Companies Act 1989 (c. 40, SIF 27), ss. 18(3)(4), 213(2), Sch. 7 (subject to the transitional and saving provisions mentioned in S.I. 1990/355, arts. 6-9)

Modifications etc. (not altering text)

- C1** Sch. 9 (except para. 2(a)-(d), para. 3(c)-(e) and para. 10(1)(c)) applied with modifications by S.I. 1985/680, regs. 4-6, Sch.

^{F1}PART I

[^{F1}FORM AND CONTENT OF ACCOUNTS]

Textual Amendments

- F1** Sch. 9: by virtue of S.I. 1991/2705, regs. 5(1), 9, Pts. I and II of Sch. 9 have formed (2.12.1991) a new Schedule numbered Schedule 9A.
- F1** Sch. 9 Pt. I: descriptive Part heading before paragraph 2 substituted by Companies Act 1989 (c. 40, SIF 27), ss. 18(3)(4), 213(2), Sch. 7 (subject to the transitional and saving provisions mentioned in S.I. 1990/355, arts. 6-9)

^{F1} Profit and loss account

Textual Amendments

- F1** Sch. 9: by virtue of S.I. 1991/2705, regs. 5(1), 9, Pts. I and II of Sch. 9 have formed (2.12.1991) a new Schedule numbered Schedule 9A.

- ^{F1}15 The amount of any charge arising in consequence of the occurrence of an event in a preceding financial year and of any credit so arising shall, if not included in a heading relating to other matters, be stated under a separate heading.

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Textual Amendments

- F1** Sch. 9: by virtue of S.I. 1991/2705, regs. 5(1), 9, Pts. I and II of Sch. 9 have formed (2.12.1991) a new Schedule numbered Schedule 9A.
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Modifications etc. (not altering text)

- C1** Sch. 9 paras. 2–18 extended by Patents Designs and Marks Act 1986 (c. 39, SIF 67A), s. 2, Sch. 2 para. 1(2)(k)(ii)

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