



Companies Act 1985

1985 CHAPTER 6

PART VII

ACCOUNTS AND AUDIT

[^{F1}CHAPTER II

EXEMPTIONS, EXCEPTIONS AND SPECIAL PROVISIONS]

[^{F1} Banking and insurance companies and groups]

[^{F1}255B Modification of disclosure requirements in relation to banking company or group.

- (1) In relation to a company which prepares accounts in accordance with the special provisions of this Part relating to banking companies or groups, the provisions of Schedule 5 (additional disclosure: related undertakings) have effect subject to Part III of Schedule 9.
- (2) In relation to a banking company, or the parent company of a banking company, the provisions of Schedule 6 (disclosure: emoluments and other benefits of directors and others) have effect subject to Part IV of Schedule 9.]

Textual Amendments

- F1** New ss. 255–255C inserted (subject to the saving and transitional provisions in [S.I. 1990/355, arts. 6–9, Sch. 2](#)) by [Companies Act 1989 \(c. 40, SIF 27\)](#), [ss. 1, 18\(1\)](#) as part of the text inserted in place of ss. 221–262 (as mentioned in s. 1(a) of the 1989 Act)

Status:

Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Companies Act 1985, Section 255B.