Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

SCHEDULES.

EIGHTH SCHEDULE

ACCOUNTS.

PART II

SPECIAL PROVISIONS WHERE THE COMPANY IS A HOLDING OR SUBSIDIARY COMPANY.

Consolidated Accounts of Holding Company and Subsidiaries.

Subject to the following paragraphs of this Part of this Schedule, the consolidated balance sheet and profit and loss account shall combine the information contained in the separate balance sheets and profit and loss accounts of the holding company and of the subsidiaries dealt with by the consolidated accounts, but with such adjustments (if any) as the directors of the holding company think necessary;