
STATUTORY INSTRUMENTS

2004 No. 2947

The Companies Act 1985 (International Accounting Standards and Other Accounting Amendments) Regulations 2004

PART 3

Other modifications of provisions relating to accounts

Subsidiary undertakings included in consolidation

5. In section 229 of the 1985 Act (subsidiary undertakings included in the consolidation)⁽¹⁾—
 - (a) in subsection (3)(c), omit from “and the undertaking” to the end, and
 - (b) omit subsection (4).

⁽¹⁾ Section 229 was substituted by section 5 of the Companies Act 1989.