

## SCHEDULE 1

### IAS ACCOUNTS: CONSEQUENTIAL AMENDMENTS TO 1985 ACT

**11.—**(1) In sections 245 to 245C (revision of defective accounts or reports)(1) , after “requirements of this Act”, wherever occurring, insert “(or, where applicable, of Article 4 of the IAS Regulation)”.

(2) That expression occurs in section 245(1) and (2), in section 245A(1), in section 245B(1), (4) and (5) and in section 245C(1).

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(1) Sections 245 to 245C were inserted by section 12 of the Companies Act 1989. Section 245 was amended by regulation 4 of, and paragraph 2 in Part I of Schedule 1 to, S.I.1994/1935, and by regulation 10 of S.I. 2002/1986. Section 245B was also amended by regulation 10 of S.I. 2002/1986.