Status: This is the original version (as it was originally made).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

SCHEDULE 1

IAS ACCOUNTS: CONSEQUENTIAL AMENDMENTS TO 1985 ACT

- 17. In section 255 (special provisions for banking and insurance companies)(1), after subsection (4) insert–
 - "(4A) References to Companies Act individual accounts include accounts prepared in accordance with this section.
 - (4B) This section does not apply to banking companies and insurance companies that prepare IAS individual accounts."

1

⁽¹⁾ Section 255 (as substituted by section 18 of the Companies Act 1989) was substituted by regulation 3 of S.I.1991/2705, and amended by regulation 2 of S.I. 1993/3246.