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SCHEDULE 1

IAS ACCOUNTS: CONSEQUENTIAL AMENDMENTS TO 1985 ACT

- 4. In section 221 (duty to keep accounting records)(1), in subsections (1)(b) and (4)–
 - (a) for "any balance sheet and profit and loss account prepared under this Part complies" substitute "any accounts required to be prepared under this Part comply"; and
 - (b) at the end insert "(and, where applicable, of Article 4 of the IAS Regulation)".

⁽¹⁾ Section 221 was substituted by section 2 of the Companies Act 1989.