

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Building Societies Act 1986 (International Accounting Standards and Other Accounting Amendments) Order 2004. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULE

### Consequential amendments to the 1986 Act

7.—(1) Section 119 (interpretation) is amended as follows.

(2) In subsection (1)—

(a) for the definition of “the annual accounts” substitute—

““annual accounts” has the meaning given in section 81B(1);”

(b) the following definitions are inserted at the appropriate place in alphabetical order—

““Building Societies Act accounts” means Building Societies Act individual accounts and, where required, any Building Societies Act group accounts;”

““Building Societies Act group accounts” has the meaning given by section 72E(3)(a)”

““Building Societies Act individual accounts” has the meaning given by section 72A(2)(a)”

““group accounts” has the meaning given by section 72E(1);”

““IAS accounts” means IAS individual accounts or IAS group accounts;”

““IAS group accounts” has the meaning given by section 72E(3)(b);”

““IAS individual accounts” has the meaning given by section 72A(2)(b);”

““individual accounts” has the meaning given by section 72A(1);”.

#### Commencement Information

**II** Sch. para. 7 in force at 22.12.2004, see [art. 1\(2\)](#)

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**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

- Order power to modify conferred by [2023 c. 29 s. 3 Sch. 1 Pt. 2](#)
- Order revoked by [2023 c. 29 Sch. 1 Pt. 2](#)