

SCHEDULES

[^{F1}SCHEDULE 9

Form and Content of Accounts of Banking Companies and Groups]

F1 1990 NI 5

PART I

INDIVIDUAL ACCOUNTS

Preliminary

F1 Order repealed (prosp.) by [Companies Act 2006 \(c. 46\)](#), ss. 1284(2), 1295, 1300(2), [Sch. 16](#) and the repeal being partly in force, as to which see individual Articles (with savings (with adaptations) by [Companies Act 2006 \(Commencement No. 6, Saving and Commencement Nos. 3 and 5 \(Amendment\)\) Order 2008 \(S.I. 2008/674\)](#), arts. 2(3), {4}, Sch. 2) and subject to amendments (6.4.2008) by [Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), arts. 2(2), 3(1)(b)(2), Sch. 1 paras. 135, 147, 148 {Sch. 2 Note 1} (with arts. 6, 11, 12) and subject to amendments (6.4.2008) by [S.R. 2008/133](#), {regs. 2, 3}

39.—(1) The rules set out in paragraphs 24 to 38 are referred to below in this Schedule as the historical cost accounting rules.

(2) Paragraphs 24 to 27 and 31 to 35 are referred to below in this section of this Part as the depreciation rules; and references below in this Schedule to the historical cost accounting rules do not include the depreciation rules as they apply by virtue of paragraph 42.

40. Subject to paragraphs 42 to 44, the amounts to be included in respect of assets of any description mentioned in paragraph 41 may be determined on any basis so mentioned.

Status:

Point in time view as at 01/04/2006.

Changes to legislation:

There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), Cross Heading: Preliminary.