

Status: This is the original version (as it was originally made).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

Form and Content of Accounts of Banking Companies and Groups

CHAPTER II

Accounting Principles and Rules

SECTION A

Accounting Principles

16. Subject to paragraph 22, the amounts to be included in respect of all items shown in a company's accounts shall be determined in accordance with the principles set out in paragraphs 17 to 21.