

### SCHEDULE 3

Regulation 7

#### Further (Consequential) Amendments of the 1986 Order

1.—(1) Schedule 11 (Modifications of Part IX where Company's Accounts Prepared in Accordance with Special Provisions for Banking or Insurance Companies)(1) to the 1986 Order is amended as follows.

(2) The following paragraphs are inserted before paragraph 1 of the Schedule:

“1. Paragraphs 2 to 6 apply where a company has prepared accounts in accordance with the special provisions of Part VIII relating to banking companies and paragraph 7 to 13 apply where a company has prepared accounts in accordance with the special provisions of Part VIII relating to insurance companies.

Modifications where accounts prepared in accordance with special provisions for banking companies

2. Article 272(2) shall apply as if the reference to paragraph 88 of Schedule 4 therein was a reference to paragraph 85(c) of Part 1 of Schedule 9.

3. Article 277 shall apply as if:

(a) there were substituted for the words “are shown as an asset” in paragraph (1) the words “are included as an asset”; and

(b) the reference to paragraph 20 of Schedule 4 in paragraph (2)(b) was to paragraph 27 of Part I of Schedule 9.

4. Articles 278(2) and 283 shall apply as if the references therein to paragraphs 87 and 88 of Schedule 4 were to paragraph 85 of Part I of Schedule 9.

5. Articles 280 and 281 shall apply as if in Article 280(3) there were substituted, for the references to Article 234(2) and Schedule 4, references to Article 263 and Part I of Schedule 9.

6. Article 284 shall apply as if the references to paragraphs 12(a) and 34(3)(a)(3) of Schedule 4 were to paragraphs 19(a) and 44(3)(a) of Schedule 9.”

(3) The present paragraphs 1 to 7 shall be renumbered 7 to 13, shall be preceded by the heading “Modifications where accounts prepared in accordance with special provisions for insurance companies” and shall be amended as follows:

(a) the words “Schedule 9A” shall be substituted for the words “Schedule 9” wherever they occur; and

(b) the words “27 or” shall be omitted in present paragraphs 5(a) and 6(b).

2. In Schedule 21 (provisions applying to unregistered companies), in the entry relating to Part VIII, in column 1, for “Schedules 4 to 8” substitute “Schedules 4 to 9” and for “Schedule 9” substitute “Schedule 9A”.

---

(1) Schedule 11 to the 1986 Order has been amended by Article 25 of, and paragraph 24 of Schedule 10 to, the 1990 Order

(2) Reference inserted by Article 25 of, and paragraph 7 of Schedule 10 to, the 1990 Order

(3) Reference inserted by Article 25 of, and paragraph 9 of Schedule 10 to, the 1990 Order