

SCHEDULE 1

IAS ACCOUNTS: CONSEQUENTIAL AMENDMENTS TO 1986 ORDER

23.—(1) Article 270A (index of defined expressions)(1) is amended as follows.

(2) At the appropriate places insert the following defined expressions –

“Companies Order accounts	Section 270(1)”
“Companies Order group accounts	Articles 235(2) and 263A(6A)”
“Companies Order individual accounts	Articles 234(2) and 263(4A)”
“group accounts	Article 235(1)”
“ IAS accounts	Article 270(1)”
“ IAS group accounts	Article 235(2) and (3)”
“ IAS individual accounts	Article 234(2)”
“IAS Regulation	Article 270(1)”
“international accounting standards	Article 270(1)”.
(3) After the entry for “profit and loss account (includes notes)” insert –	
“(in relation to IAS accounts)	Article 270(1).”
(4) For the entry for “true and fair view” substitute –	
“true and fair view	Article 270(2A)”.

(1) Article 270A was inserted into the 1986 Order by Article 24 of the Companies (Northern Ireland) Order 1990, and amended by S.R. 1992 No. 258, S.R. 1994 No. 428, S.R. 1995 No. 128, S.R. 1997 No. 314, S.R. 1997 No. 436 and S.R. 2003 No. 3