

SCHEDULE 1

Consequential amendments and transitional provision relating to the adoption of international accounting standards in the United Kingdom

PART 1

Amendments to Primary Legislation

CHAPTER 1

Amendments to the Companies Act 2006

IAS group accounts

11. In section 406(2)(1), for “international accounting standards” substitute “UK-adopted international accounting standards”.

(1) Section 406 was substituted by [S.I. 2015/980](#).