



Companies Act 1985

1985 CHAPTER 6

PART VII

ACCOUNTS AND AUDIT

CHAPTER III

SUPPLEMENTARY PROVISIONS

Accounting standards

256 Accounting standards.

F1

Textual Amendments

F1 S. 256 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para. 33(2))

256A Reporting standards

F2

Textual Amendments

F2 S. 256A omitted (12.1.2006) by virtue of The Companies Act 1985 (Operating and Financial Review) (Repeal) Regulations 2005 (S.I. 2005/3442), reg. 2(2)(a), Sch. 1 para. 15

Status: Point in time view as at 01/04/2014.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Chapter III. (See end of Document for details)

Power to alter accounting requirements

257 Power of Secretary of State to alter accounting requirements.

F3

Textual Amendments

F3 S. 257 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para. 33(2))

Parent and subsidiary undertakings

258 Parent and subsidiary undertakings.

F4

Textual Amendments

F4 S. 258 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para. 33(2))

Other interpretation provisions

259 Meaning of “undertaking” and related expressions.

F5

Textual Amendments

F5 S. 259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para. 33(2))

260 Participating interests.

F6

Textual Amendments

F6 S. 260 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para. 33(2))

261 Notes to the accounts.

F7

Status: Point in time view as at 01/04/2014.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Chapter III. (See end of Document for details)

Textual Amendments

- F7** S. 261 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para. 33(2))

262 Minor definitions.

F8

Textual Amendments

- F8** S. 262 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para. 33(2)) and subject to amendments (1.7.2009 for certain purposes, otherwise 30.6.2010) by The Financial Services and Markets Act 2000 (Regulated Activities) (Amendment) Order 2009 (S.I. 2009/1342), arts. 1(2), **23**

262A Index of defined expressions.

F9

Textual Amendments

- F9** S. 262A repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para. 33(2))

Status:

Point in time view as at 01/04/2014.

Changes to legislation:

There are currently no known outstanding effects for the Companies Act 1985, Chapter III.