

SCHEDULE 7

INTERPRETATION OF TERM "PROVISIONS"

PART 1

MEANING FOR PURPOSES OF THESE REGULATIONS

[^{F1}**2B.** Provisions must not be used to adjust the values of assets.]

Textual Amendments

- F1** Sch. 7 paras. 2A, 2B inserted (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by The Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015 (S.I. 2015/980), regs. 2(1), 24 (with reg. 3)

Changes to legislation:

There are currently no known outstanding effects for the The Small Companies and Groups (Accounts and Directors' Report) Regulations 2008, Paragraph 2B.