

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 9

#### Form and Content of Accounts of Banking Companies and Groups]

F1 1990 NI 5

### PART I

#### INDIVIDUAL ACCOUNTS

##### *Accounting principles*

**21.** In determining the aggregate amount of any item the amount of each individual asset or liability that falls to be taken into account shall be determined separately.

F1 Order repealed (prosp.) by [Companies Act 2006 \(c. 46\), ss. 1284\(2\), 1295, 1300\(2\), Sch. 16](#) and the repeal being partly in force, as to which see individual Articles (with savings (with adaptations) by Companies Act 2006 (Commencement No. 6, Saving and Commencement Nos. 3 and 5 (Amendment)) Order 2008 (S.I. 2008/674), arts. 2(3), {4}, Sch. 2) and subject to amendments (6.4.2008) by [Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\), arts. 2\(2\), 3\(1\)\(b\)\(2\), Sch. 1 paras. 135, 147, 148 {Sch. 2 Note 1}](#) (with arts. 6, 11, 12) and subject to amendments (6.4.2008) by [S.R. 2008/133, {regs. 2, 3}](#)

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**Status:**

Point in time view as at 01/01/2006. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), Paragraph 21.