

SCHEDULES

SCHEDULE 6

GROUP ACCOUNTS

Offences

12.—(1) Section 71(1) applies in relation to a requirement within sub-paragraph (2) as it applies in relation to a requirement within section 71(1)(a).

(2) A requirement is within this sub-paragraph where it is imposed by section 68(3), taken with—

(a) section 68(4) and (5), and

(b) paragraph 10(4) above,

as applicable.

(3) In sub-paragraph (2) the reference to section 68(3) is a reference to that provision as applied by paragraph 10(4).

(4) In section 71(1)(b) the reference to section 69(3) includes a reference to that provision as extended by paragraph 11.