

Status: Point in time view as at 12/11/2004. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Paragraph 44F. (See end of Document for details)

SCHEDULES

^{F1}SCHEDULE 9

[^{F1}SPECIAL PROVISIONS FOR BANKING COMPANIES AND GROUPS]

Textual Amendments

- F1** Sch. 9 Pts. I-V (paras. 2-36) renumbered as Part I by Companies Act 1989 (c. 40, SIF 27), ss. 18(3)(4), 213(2), Sch. 7 (subject to the transitional and saving provisions mentioned in S.I. 1990/355, arts. 6-9)
- F1** Sch. 9: heading substituted (2.12.1991) by virtue of S.I. 1991/2705, regs. 5(3), 9

Modifications etc. (not altering text)

- C1** Sch. 9 (except para. 2(a)-(d), para. 3(c)-(e) and para. 10(1)(c)) applied with modifications by S.I. 1985/680, regs. 4-6, Sch.

[^{F1}PART I

INDIVIDUAL ACCOUNTS]

Textual Amendments

- F1** Sch. 9 Pt. I paras. 1-87 inserted (2.12.1991) by S.I. 1991/2705, regs. 5(4), 9, Sch. 1

Modifications etc. (not altering text)

- C1** Sch. 9 Pt. I modified (coming into force in accordance with s. 3 of the amending Act) by 1999 c. iv, ss. 3, 7(6)
- C1** Sch. 9 Pt. 1 extended (24.6.2003) by The Uncertificated Securities (Amendment) (Eligible Debt Securities) Regulations 2003 (S.I. 2003/1633), reg. 15, Sch. 2 para. 2(e)

CHAPTER II

ACCOUNTING PRINCIPLES AND RULES

FAIR VALUE ACCOUNTING

The fair value reserve

- 44F (1) The fair value reserve must be adjusted to the extent that the amounts shown in it are no longer necessary for the purposes of paragraph 44E(3) or (4).
- (2) The treatment for taxation purposes of amounts credited or debited to the fair value reserve shall be disclosed in a note to the accounts.

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