

SCHEDULE 1

IAS ACCOUNTS: CONSEQUENTIAL AMENDMENTS TO 1985 ACT

36.—(1) Schedule 11 (modifications of Part 8 for banking and insurance companies)(**1**) is amended as follows.

- (2) In paragraph 5, for “section 226” substitute “sections 226, 226A and 226B”.
- (3) At the beginning of paragraph 9 insert “In the case of Companies Act accounts,” .
- (4) In paragraph 10, for “section 226” substitute “sections 226, 226A and 226B”.

(**1**) Schedule 11 was amended by section 23 of, and paragraph 21 of Schedule 10 to, the Companies Act 1989, by regulation 7 of, and Schedule 3 to, S.I.1991/2705, and by regulation 5 of, and paragraph 8 of Schedule 2 to, S.I. 1993/3246 and by regulation 14 of, and Schedule 6 to, S.I. 1996/189.