Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## SCHEDULE 2

## FORM AND CONTENT OF COMPANY ACCOUNTS

- 12. In paragraph 89 (interpretation of references to provisions for liabilities or charges)—
  - (a) for "provisions for liabilities or charges" substitute "provisions for liabilities", and
  - (b) for "or loss" substitute "the nature of which is clearly defined and".