
STATUTORY INSTRUMENTS

2009 No. 1801

COMPANIES

The Overseas Companies Regulations 2009

Made - - - - *8th July 2009*

Coming into force *1st October 2009*

THE OVERSEAS COMPANIES REGULATIONS 2009

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Changes to legislation: There are currently no known outstanding effects for the
The Overseas Companies Regulations 2009. (See end of Document for details)

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3. Subject to paragraph 4, the specified public authority (“ the...
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PART 2 — DISCLOSURE TO CREDIT REFERENCE AGENCY

5. Paragraphs 6 to 10 set out the conditions specified for...
6. (1) The credit reference agency— (a) is carrying on in...
7. The credit reference agency has delivered to the registrar a...
8. The credit reference agency has delivered to the registrar a...
9. The credit reference agency has delivered to the registrar a...
10. The credit reference agency has delivered to the registrar a...

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4. (1) Items that are not of a similar nature or...
5. (1) Where the nature of the company's business requires it,...
6. (1) Subject to sub-paragraph (2), the directors may exclude an...
7. (1) For every item shown in the balance sheet or...
8. Amounts in respect of items representing assets or income may...
9. The company's directors must, in determining how amounts are presented...

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20. In this Schedule the expression “line item” has the same...

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PART 1 — GENERAL RULES

1. Subject to the following provisions of this Schedule—
2. (1) The institution's directors must use the same line items...
3. Where the institution's directors consider it appropriate, the balance sheet...
4. (1) Items that are not of a similar nature or...
5. (1) Where the nature of the institution's business requires it,...
6. (1) Subject to sub-paragraph (2), the directors may exclude an...
7. (1) For every item shown in the balance sheet or...
8. Amounts in respect of items representing assets or income may...
9. The institution's directors must, in determining how amounts are presented...

PART 2 — ACCOUNTING PRINCIPLES AND RULES

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10. (1) The amounts to be included in respect of all...
 11. (1) The institution is presumed to be carrying on business...
 12. Accounting policies must be applied consistently within the same accounts...
 13. All income and charges relating to the financial year to...
 14. In determining the aggregate amount of any item, the amount...
- PART 3 — NOTES TO THE ACCOUNTS
15. Any information required in the case of any institution by...
 16. The accounting policies adopted by the institution in determining the...
 17. It must be stated whether the accounts have been prepared...
 18. The institution must include in the statement of accounting policies—...
 19. (1) The institution must provide information which is relevant to...
 20. In this Schedule the expression “line item” has the same...

SCHEDULE 7 — CREDIT AND FINANCIAL INSTITUTIONS GROUP ACCOUNTS

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2. The consolidated balance sheet and profit and loss account must...
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4. Amounts that in the particular context of any provision of...
5. Elimination of group transactions
6. (1) The following provisions apply where an undertaking becomes a...
7. (1) An acquisition must be accounted for—
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Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Overseas Companies Regulations 2009.