SCHEDULE 8

TRANSITIONAL PROVISIONS AND SAVINGS

PART 6

DELIVERY OF ACCOUNTING DOCUMENTS: CREDIT OR FINANCIAL INSTITUTIONS

Institutions not require to prepare accounts under parent law

- **26.**—(1) This paragraph applies to credit or financial institutions to which Chapter 3 of Part 6 of these Regulations applies (institutions not required to prepare accounts under parent law).
- (2) The provisions of that Chapter apply in relation to accounting documents for financial years of the institution beginning on or after 1st October 2009.
- (3) The provisions of Part 2 of Schedule 21C to the 1985 Act or Part 2 of Schedule 20C to the 1986 Order continue to apply in relation to accounting documents for financial years beginning before that date.

Changes to legislation:There are currently no known outstanding effects for the The Overseas Companies Regulations 2009, Paragraph 26.