



Jersey

COMPANIES (GAAP) (JERSEY) ORDER 2010

Official Consolidated Version

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Showing the law from 1 January 2019 to Current



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COMPANIES (GAAP) (JERSEY) ORDER 2010

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THE MINISTER FOR ECONOMIC DEVELOPMENT, in pursuance of Articles 105(2)(a) and 219 of the [Companies \(Jersey\) Law 1991](#) and after consultation with the Jersey Financial Services Commission, orders as follows –

Commencement [[see endnotes](#)]

1 Interpretation

In this Order, “the Law” means the [Companies \(Jersey\) Law 1991](#).

2 Prescribed GAAP under Article 105(2)(a) of the Law

For the purposes of Article 105(2)(a) of the Law, the generally accepted accounting principles prescribed for the preparation of any one set of accounts for a financial period starting on or after the date this Order comes into force are any one of the following sets of principles and standards –

the Canadian Generally Accepted Accounting Principles (Canadian GAAP);

the Chinese Generally Accepted Accounting Principles (Chinese GAAP);

the Indian Generally Accepted Accounting Principles (Indian GAAP);

the International Financial Reporting Standards adopted by Regulation of the Commission of the European Communities, as that Regulation is in force from time to time;

the International Financial Reporting Standards issued by the International Accounting Standards Board;

the Japanese Generally Accepted Accounting Principles (Japanese GAAP);

the South Korean Generally Accepted Accounting Principles (South Korean GAAP);

the United Kingdom Generally Accepted Accounting Principles (UK GAAP);

the United States Generally Accepted Accounting Principles (US GAAP).

3 Citation

This Order may be cited as the Companies (GAAP) (Jersey) Order 2010.

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement
Companies (GAAP) (Jersey) Order 2010	R&O.31/2010	5 April 2010

Table of Renumbered Provisions

Original	Current
4	Spent, omitted

Table of Endnote References

There are currently no endnote references