



Jersey

# **COMPANIES (GAAP) (JERSEY) ORDER 2010**

## **Official Consolidated Version**

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Showing the law from 1 January 2019 to 31 March 2025



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# COMPANIES (GAAP) (JERSEY) ORDER 2010

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Jersey

## COMPANIES (GAAP) (JERSEY) ORDER 2010

**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](#)]

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### **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	<a href="#">R&amp;O.31/2010</a>	5 April 2010

### Table of Renumbered Provisions

Original	Current
4	Spent, omitted

### Table of Endnote References

*There are currently no endnote references*