
STATUTORY INSTRUMENTS

1986 No. 1032

The Companies (Northern Ireland) Order 1986 (revoked)

^{F1F2F3F4}Part VIII **N.I.**

Accounts and Audit

- F1** mod. SR 1994/133
- F2** Pt. VIII substituted by S.I. 1990/593 (N.I. 5), **Pt. II**
- F3** Pt. VIII modified by S.R. 2004/307 (as amended (1.10.2006) by [Limited Liability Partnerships \(Amendment\) Regulations \(Northern Ireland\) 2006 \(S.R. 2006/377\)](#), reg. 2, **Sch. 1**)
- F4** Pt. VIII modified by {S.R. 2004/496}

- F1** Order repealed (prosp.) by [Companies Act 2006 \(c. 46\)](#), ss. 1284(2), 1295, 1300(2), **Sch. 16** and the repeal being partly in force, as to which see individual Articles (with savings (with adaptations) by [Companies Act 2006 \(Commencement No. 6, Saving and Commencement Nos. 3 and 5 \(Amendment\) Order 2008 \(S.I. 2008/674\)](#), arts. 2(3), {4}, Sch. 2) and subject to amendments (6.4.2008) by [Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), arts. 2(2), 3(1)(b)(2), Sch. 1 paras. 135, 147, 148 {Sch. 2 Note 1} (with arts. 6, 11, 12) and subject to amendments (6.4.2008) by S.R. 2008/133, {regs. 2, 3}

Chapter 1 **N.I.**

Provisions Applying to Companies Generally

Accounting records

Duty to keep accounting records **N.I.**

229. ^{F5}

- F5** [Arts. 229-242ZZA](#) repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Where and for how long records to be kept **N.I.**

230. ^{F6}

- F6** [Arts. 229-242ZZA](#) repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Status: Point in time view as at 06/04/2008.

Changes to legislation: There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), Part VIII. (See end of Document for details)

A company's financial and accounting reference periods

A company's financial year **N.I.**

231. ^{F7}

F7 Arts. 229-242ZZA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

Accounting reference periods and accounting reference date **N.I.**

232. ^{F8}

F8 Arts. 229-242ZZA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

Alteration of accounting reference date **N.I.**

233. ^{F9} ^{F10}

F9 Arts. 229-242ZZA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)
F10 mod. SR 1994/133

Annual accounts

Duty to prepare individual accounts **N.I.**

234. ^{F11}

F11 Arts. 229-242ZZA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

Companies Order individual accounts **N.I.**

234A. ^{F12}

F12 Arts. 229-242ZZA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

IAS individual accounts **N.I.**

234B. ^{F13}

F13 Arts. 229-242ZZA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

Duty to prepare group accounts **N.I.**

235. ^{F14}

F14 Arts. 229-242ZZA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

Companies Order group accounts **N.I.**

235A. ^{F15}

F15 Arts. 229-242ZZA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

IAS group accounts **N.I.**

235B. ^{F16}

F16 Arts. 229-242ZZA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

Consistency of accounts **N.I.**

235C. ^{F17}

F17 Arts. 229-242ZZA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

Exemption for parent companies included in accounts of larger group **N.I.**

236. ^{F18}

F18 Arts. 229-242ZZA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

Exemption for parent companies included in non#EEA group accounts **N.I.**

236A. ^{F19}

F19 Arts. 229-242ZZA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

Subsidiary undertakings included in the consolidation **N.I.**

237. ^{F20}

F20 Arts. 229-242ZZA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

Status: Point in time view as at 06/04/2008.

Changes to legislation: There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), Part VIII. (See end of Document for details)

Treatment of individual profit and loss account where group accounts prepared **N.I.**

238. ^{F21}

F21 Arts. 229-242ZZA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

Disclosure required in notes to accounts: related undertakings **N.I.**

239. ^{F22}

F22 Arts. 229-242ZZA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

Disclosure required in notes to annual accounts: particulars of staff **N.I.**

239A. ^{F23}

F23 Arts. 229-242ZZA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

Disclosure required in notes to accounts: emoluments and other benefits of directors and others **N.I.**

240 ^{F24} ^{F25}

F24 mod. SR 1994/133
F25 Arts. 229-242ZZA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12) and art. 240 subject to an amendment (6.4.2008) by Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), arts. 2(2), 3(1)(b)(2), Sch. 1 para. 135, {Sch. 2 Note 1} (with arts. 6, 11, 12)

Approval and signing of accounts

Approval and signing of accounts **N.I.**

241 ^{F26} ^{F27}

F26 mod. SR 1994/133
F27 Arts. 229-242ZZA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

DIRECTORS' REPORT

Duty to prepare directors' report **N.I.**

242. ^{F28}

F28 Arts. 229-242ZZA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

Directors' report: general requirements **N.I.**

242ZZA. ^{F29}

F29 Arts. 229-242ZZA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

Directors' report: business review **N.I.**

242ZZB. ^{F30}

F30 Art. 242ZZB repealed (1.10.2007) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/2194, arts. 1(3)(a), 8, Sch. 2 Pt. 2 (with art. 12, Sch. 3 para. 43(2))

F31

F31 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

Approval and signing of directors' report **N.I.**

242A. ^{F32}

F32 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

F33 ...

F33 Heading before art. 242AA omitted (31.3.2006) by virtue of Companies (1986 Order) (Operating and Financial Review) (Repeal) Regulations (Northern Ireland) 2006 (S.R. 2006/94), reg. 2(2), Sch. para. 2

Duty to prepare operating and financial review **N.I.**

242AA. ^{F34}

F34 Art. 242AA repealed (31.3.2006) by Companies (1986 Order) (Operating and Financial Review) (Repeal) Regulations (Northern Ireland) 2006 (S.R. 2006/94), reg. 2(1)

Approval and signing of operating and financial review **N.I.**

242AB. ^{F35}

Status: Point in time view as at 06/04/2008.

Changes to legislation: There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), Part VIII. (See end of Document for details)

F35 Art. 242AB omitted (31.3.2006) by virtue of Companies (1986 Order) (Operating and Financial Review) (Repeal) Regulations (Northern Ireland) 2006 (S.R. 2006/94), reg. 2(2), **Sch. para. 3**

Quoted companies: directors' remuneration report

Duty to prepare directors' remuneration report **N.I.**

242B. ^{F36}

F36 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Approval and signing of directors' remuneration report **N.I.**

242C. ^{F37}

F37 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

[^{F38} Auditors' report]

F38 1990 NI 5

Auditors' report **N.I.**

243. ^{F39}

F39 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

Signature of auditors' report **N.I.**

244. ^{F40}

F40 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 12(2))

Duties of auditors **N.I.**

245. ^{F41}

F41 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 12(2))

[^{F42}Publication of accounts and reports]

F42 1990 NI 5

Persons entitled to receive copies of accounts and reports N.I.

246. ^{F43}

F43 Art. 246 repealed (20.1.2007 for art. 246(4A)-(4E) and otherwise prosp.) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2006/3428, art. 7(b), Sch. 3 Pt. 2 (with arts. 6, 8, Sch. 5)

Time allowed for sending out copies of accounts and reports N.I.

246A. ^{F44}

F44 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

Right to demand copies of accounts and reports N.I.

247. ^{F45}

F45 Art. 247 repealed (20.1.2007 for art. 247(2A)(2B) and otherwise prosp.) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2006/3428, art. 7(b), Sch. 3 Pt. 2 (with arts. 6, 8, Sch. 5)

Requirements in connection with publication of accounts N.I.

248. ^{F46}

F46 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 2 (with arts. 7, 12)

[^{F47}Laying and delivering of accounts and reports]

F47 1990 NI 5

shell centre redevAccounts and reports to be laid before company in general meeting N.I.

249. ^{F48}

F48 Art. 249 repealed (1.10.2007 for certain purposes and otherwise prosp.) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), Sch. 16; S.I. 2007/2194, arts. 1(3)(a), 8, Sch. 2 Pt. 2 (with art. 12)

Status: Point in time view as at 06/04/2008.

Changes to legislation: There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), Part VIII. (See end of Document for details)

Members' approval of directors' remuneration report **N.I.**

249A. ^{F49}

F49 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Accounts and reports to be delivered to the registrar **N.I.**

250. ^{F50}

F50 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Civil penalty for failure to deliver accounts **N.I.**

250A. ^{F51}

F51 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12) and art. 250A subject to amendments (6.4.2008) by S.R. 2008/133, {regs. 2, 3}

Delivery and publication of accounts in ECUs **N.I.**

250B. ^{F52}

F52 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Art. 251 rep. by SR 2004/496

Period allowed for laying and delivering accounts and reports **N.I.**

252. ^{F53}

F53 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

[^{F54}Revision of defective accounts and reports]

F54 1990 NI 5

Voluntary revision of annual accounts or directors' report **N.I.**

253. ^{F55}

F55 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Department's notice in respect of annual accounts **N.I.**

253A. ^{F56}

F56 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Application to court in respect of defective accounts **N.I.**

253B. ^{F57}

F57 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Other persons authorised to apply to court **N.I.**

253C. ^{F58}

F58 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Disclosure of information held by Inland Revenue to persons authorised to apply to court **N.I.**

253D ^{F59}

F59 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Restrictions on use and further disclosure of information disclosed under Article

253D **N.I.**

253E ^{F60}

F60 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

..... **N.I.**

253F ^{F61}

F61 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Status: Point in time view as at 06/04/2008.

Changes to legislation: There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), Part VIII. (See end of Document for details)

[^{F62}CHAPTER II] **N.I.**

[^{F62}Exemptions, exceptions and special provisions]

F62 1990 NI 5

[^{F63}Small and medium#sized companies and groups]

F63 1990 NI 5

Special provisions for small companies **N.I.**

254. ^{F64}

F64 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Special provisions for medium#sized companies **N.I.**

254A. ^{F65}

F65 Art. 254A repealed (1.10.2007 for art. 254A(2A), otherwise prosp.) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/2194, arts. 1(3)(a), **8**, Sch. 2 Pt. 2 (with art. 12)

Qualification of company as small or medium#sized **N.I.**

255. ^{F66}

F66 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Cases in which special provisions do not apply **N.I.**

255A. ^{F67}

F67 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Special auditors' report **N.I.**

255B. ^{F68}

F68 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Exemption for small and medium#sized groups **N.I.**

256. ^{F69}

F69 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Group accounts prepared by small company **N.I.**

256A. ^{F70}

F70 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Qualification of group as small or medium#sized **N.I.**

257. ^{F71}

F71 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

[^{F72}Exemptions from audit for certain categories of small company]

F72 SR 1995/128

Exemptions from audit **N.I.**

257A. ^{F73}

F73 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 9(2))

Dormant Companies **N.I.**

257AA. ^{F74}

F74 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 9(2))

Cases where exemptions not available **N.I.**

257B. ^{F75}

F75 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 9(2))

Status: Point in time view as at 06/04/2008.

Changes to legislation: There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), Part VIII. (See end of Document for details)

The report required for the purposes of Article 257A(2) **N.I.**

257C. ^{F76}

F76 Art. 257C repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1175, 1284(2), 1295, 1300(2), **Sch. 9 para. 13**, Sch. 16; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

The reporting accountant **N.I.**

257D. ^{F77}

F77 Art. 257D repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1175, 1284(2), 1295, 1300(2), **Sch. 9 para. 14**, Sch. 16; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Effect of exemptions **N.I.**

257E. ^{F78}

F78 Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Art. 258 rep. by SR 2001/153

[^{F79}Listed public companies]

F79 1990 NI 5

Summary financial statement **N.I.**

259. ^{F80}

F80 Art. 259 repealed (20.1.2007 for art. 259(2A)-(2E) and otherwise prosp.) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2006/3428, **art. 7(b)**, Sch. 3 Pt. 2 (with arts. 6, 8, Sch. 5)

Private companies

Election to dispense with laying of accounts and reports before general meeting **N.I.**

260. ^{F81}

F81 Art. 260 repealed (1.10.2007) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/2194, arts. 1(3)(a), **8**, Sch. 2 Pt. 2 (with art. 12, Sch. 3 para. 49)

Right of shareholder to require laying of accounts **N.I.**

261. ^{F82}

F82 Art. 261 repealed (20.1.2007 for art. 261(2A) and otherwise prosp.) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2006/3428, **art. 7(b)**, Sch. 3 Pt. 2 (with arts. 6, 8, Sch. 5)

Unlimited companies

Exemption from requirement to deliver accounts and reports **N.I.**

262. ^{F83}

F83 Arts. 262-289 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 33(2))

[^{F84}Banking and insurance companies and groups]

F84 SR 1992/258

Special provisions for banking and insurance companies **N.I.**

263. ^{F85}

F85 Arts. 262-289 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 33(2))

Special provisions for banking and insurance groups **N.I.**

263A. ^{F86}

F86 Arts. 262-289 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 33(2))

Modification of disclosure requirements in relation to banking company or group **N.I.**

263B. ^{F87}

F87 Arts. 262-289 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 33(2))

Art. 263C rep. by SR 1994/428

Power to apply provisions to banking partnerships **N.I.**

263D. ^{F88}

F88 Arts. 262-289 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 33(2))

Status: Point in time view as at 06/04/2008.

Changes to legislation: There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), Part VIII. (See end of Document for details)

[^{F89}CHAPTER III] **N.I.**

SUPPLEMENTARY PROVISIONS

F89 1990 NI 5

[^{F90}Accounting standards]

F90 1990 NI 5

Accounting standards **N.I.**

264. ^{F91}

F91 Arts. 262-289 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 33(2))

Power to alter accounting requirements

Power of Department to alter accounting requirements **N.I.**

265. ^{F92}

F92 Arts. 262-289 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 33(2))

Parent and subsidiary undertakings

Parent and subsidiary undertakings **N.I.**

266. ^{F93}

F93 Arts. 262-289 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 33(2))

[^{F94}Other interpretation provisions]

F94 1990 NI 5

Meaning of “undertaking” and related expressions **N.I.**

267. ^{F95}

F95 Arts. 262-289 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 33(2))

Participating interests **N.I.**

268. ^{F96}

F96 Arts. 262-289 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 33(2))

Notes to the accounts **N.I.**

269. ^{F97}

F97 Arts. 262-289 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 33(2))

Minor definitions **N.I.**

270. ^{F98}

F98 Art. 270 repealed (20.1.2007 for the definition of "address" and otherwise prosp.) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2006/3428, **art. 7(b)**, Sch. 3 Pt. 2 (with arts. 6, 8, Sch. 5)

Index of defined expressions **N.I.**

270A. ^{F99}

F99 Art. 270A repealed (20.1.2007 for the entry "address" and otherwise prosp.) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2006/3428, **art. 7(b)**, Sch. 3 Pt. 2 (with arts. 6, 8, Sch. 5)

Status:

Point in time view as at 06/04/2008.

Changes to legislation:

There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), Part VIII.