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STATUTORY INSTRUMENTS

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**1990 No. 593**

**The Companies (Northern Ireland) Order 1990**

**PART III**

**ELIGIBILITY FOR APPOINTMENT AS COMPANY AUDITOR**

*Supplementary provisions*

**Power to make provision in consequence of changes affecting accountancy bodies**

**53.**—(1) The Department may by regulations make such amendments of statutory provisions as appear to it to be necessary or expedient in consequence of any change of name, merger or transfer of engagements affecting—

- (a) a recognised supervisory or qualifying body under this Part, or
  - (b) a body of accountants referred to in, or approved, authorised or otherwise recognised for the purposes of, any other statutory provision.
- (2) Regulations under this Article shall be subject to negative resolution.