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STATUTORY RULES OF NORTHERN IRELAND

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**2004 No. 190**

**Companies (1986 Order) (Accounts of Small and Medium-Sized Enterprises and Audit Exemption) (Amendment) Regulations (Northern Ireland) 2004**

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Companies (1986 Order) (Accounts of Small and Medium-Sized Enterprises and Audit Exemption) (Amendment) Regulations (Northern Ireland) 2004 and shall come into operation on 26th May 2004 (“the commencement date”).

(2) In these Regulations “the 1986 Order” means the Companies (Northern Ireland) Order 1986.