

---

STATUTORY RULES OF NORTHERN IRELAND

---

**2004 No. 496**

**COMPANIES**

**The Companies (1986 Order) (International Accounting Standards and Other Accounting Amendments) Regulations (Northern Ireland) 2004**

*Made - - - - 2nd December 2004  
To be laid before Parliament under paragraph 7(3) of  
the Schedule to the Northern Ireland Act 2000  
Coming into operation 31st December 2004*

The Department of Enterprise, Trade and Investment<sup>(1)</sup>, in exercise of the powers conferred on it by Article 265 of the Companies (Northern Ireland) Order 1986<sup>(2)</sup> and of all other powers enabling it in that behalf, hereby makes the following Regulations:

---

<sup>(1)</sup> Formerly the Department of Economic Development: *see* S.I. 1999/283 (N.I. 1), Article 3(5)

<sup>(2)</sup> S.I. 1986/1032 (N.I. 6); Article 265 was inserted into the 1986 Order by Article 22 of the Companies (Northern Ireland) Order 1990 (S.I. 1990/593 (N.I. 5)) in place of an existing Article of that number