
STATUTORY RULES OF NORTHERN IRELAND

2004 No. 496

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

PART 3

OTHER MODIFICATIONS OF PROVISIONS RELATING TO ACCOUNTS

Voluntary revision of annual accounts

10.—(1) Article 253 of the 1986 Order (voluntary revision of defective accounts and reports)(**1**) is amended as follows.

(2) In paragraph (1) –

- (a) after “annual accounts” insert “or summary financial statement”, and
- (b) for “revised report” substitute “revised statement or report”.

(3) In paragraph (3), after “annual accounts” insert “or a revised summary financial statement”.

(4) In paragraph (4)(a) and (b), for “or report” substitute “, statement or report”.

(1) Article 253 was inserted into the 1986 Order by Article 14 of the Companies (Northern Ireland) Order 1990 in place of an existing Article of that number, and amended by [S.R. 1995 No. 128](#)