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STATUTORY RULES OF NORTHERN IRELAND

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**1991 No. 153 (C. 9)**

**COMPANIES**

**Companies (1990 No. 2 Order) (Commencement  
No. 2) Order (Northern Ireland) 1991**

*Made* - - - - *15th April 1991*

The Department of Economic Development, in exercise of the powers conferred on it by Article 1 of the Companies (No. 2) (Northern Ireland) Order 1990<sup>(1)</sup> and paragraph 2(1) of Schedule 1 to the Northern Ireland Act 1974<sup>(2)</sup> and of every other power enabling it in that behalf, hereby makes the following Order:

**Citation and interpretation**

1.—(1) This Order may be cited as the Companies (1990 No. 2 Order) (Commencement No. 2) Order (Northern Ireland) 1991.

(2) In this Order “the 1986 Order” means the Companies (Northern Ireland) Order 1986<sup>(3)</sup> and “the 1990 (No. 2) Order” means the Companies (No. 2) (Northern Ireland) Order 1990.

**Provisions of Part IV of the 1990 (No. 2) Order brought into operation by this Order**

2. The following provisions of Part IV of the 1990 (No. 2) Order shall come into operation on 20th May 1991:

- (a) Article 62 and Schedule 3, subject to the transitional provisions set out in Article 3;
- (b) Articles 64, 65 and Schedule 4, and
- (c) Article 73, subject to the saving provision set out in Article 4.

**Transitional provisions relating to Article 62 of the 1990 (No. 2) Order**

3.—(1) The new Article 4 of the 1986 Order, inserted by Article 62(1) of the 1990 (No. 2) Order, shall not have effect for the purposes of the provisions of the unamended 1986 Order continued in operation by paragraph 12 of Schedule 2 and paragraph 3 of Schedule 3 to the Companies (1990 Order) (Commencement No. 1) Order (Northern Ireland) 1990<sup>(4)</sup> and Article 4 of the unamended 1986 Order shall continue to apply for the purposes of those provisions.

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(1) S.I. 1990/1504 (N.I. 10)  
(2) 1974 c. 28  
(3) S.I. 1986/1032 (N.I. 6)  
(4) S.R. 1990 No. 246 (c.9)

(2) For the purposes of this Article “the unamended 1986 Order” means the provisions of the 1986 Order prior to their amendment by the provisions of the Companies (Northern Ireland) Order 1990(5) or the 1990 (No. 2) Order.

**Saving provision relating to Article 73 of the 1990 (No. 2) Order**

4. For the avoidance of doubt, Article 353(2) of the 1986 Order shall apply to Article 73 of the 1990 (No. 2) Order as it applies to an order made under Article 353(1) of the 1986 Order.

**Repeals**

5. In Part VI of the 1990 (No. 2) Order the repeals effected by Schedule 6 of Article 196 of and Schedule 21 (in so far as Schedule 6 effects the repeal of the entry relating to Article 46) to the 1986 Order, together with Article 113 so far as relating to those repeals, shall come into operation on 20th May 1991.

Sealed with the Official Seal of the Department of Economic Development on

L.S.

15th April 1991.

*A. H. McAlister*  
Assistant Secretary

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## EXPLANATORY NOTE

*(This note is not part of the Order.)*

Article 2 of this Order brings into operation certain of the provisions of the Companies (No. 2) (Northern Ireland) Order 1990 (“the 1990 (No. 2) Order”).

Article 62 of and Schedule 3 to the 1990 (No. 2) Order (new definitions of “subsidiary”, “holding company” and “wholly owned subsidiary”) are brought into operation subject to the transitional provisions set out in Article 3. Those provisions preserve the pre-existing definitions for the purposes of the accounts of companies and certain other bodies for financial years commencing prior to 1st April 1990 (in relation to which the Companies (1990 Order) (Commencement No. 1) Order (Northern Ireland) 1990 largely preserves the law on the content of accounts prior to its amendment by the Companies (Northern Ireland) Order 1990).

Other provisions of the 1990 (No. 2) Order brought into operation by this Order are Article 64 (Membership of holding company), Article 65 together with Schedule 4 (Company contracts and execution of documents by companies) and Article 73 (Increase of limits on certain exemptions in Part XI of the Companies (Northern Ireland) Order 1986). Article 73 is brought into operation subject to a saving provision with respect to past events which is set out in Article 4.

## NOTE AS TO EARLIER COMMENCEMENT ORDERS

*(This note is not part of the Order.)*

The following provisions of the Companies (No. 2) (Northern Ireland) Order 1990 have been brought into operation by commencement order made before the date of this Order:—

Provision	Date of Commencement	S.R. No.
Arts. 1 to 7	11th March 1991	1991 No. 26 (C. 2)
Arts. 9 to 12	11th March 1991	1991 No. 26 (C. 2)
Art. 13 (partially)	11th March 1991	1991 No. 26 (C. 2)
Arts. 14 to 23	11th March 1991	1991 No. 26 (C. 2)
Arts. 24 and 25 (partially)	11th March 1991	1991 No. 26 (C. 2)
Arts. 26 and 27	11th March 1991	1991 No. 26 (C. 2)
Arts. 48 and 49	11th March 1991	1991 No. 26 (C. 2)
Art. 50 (partially with saving)	11th March 1991	1991 No. 26 (C. 2)
Arts. 51 and 52	11th March 1991	1991 No. 26 (C. 2)
Arts. 53 to 58 (partially with saving)	11th March 1991	1991 No. 26 (C. 2)
Art. 66 (partially with saving)	11th March 1991	1991 No. 26 (C. 2)
Art. 67	11th March 1991	1991 No. 26 (C. 2)
Art. 69 (partially with saving)	11th March 1991	1991 No. 26 (C. 2)

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Provision	Date of Commencement	S.R. No.
Art. 71	11th March 1991	<a href="#">1991 No. 26 (C. 2)</a>
Art. 72 (partially)	11th March 1991	<a href="#">1991 No. 26 (C. 2)</a>
Art. 75	11th March 1991	<a href="#">1991 No. 26 (C. 2)</a>
Art. 78, Sch. 5 (partially)	11th March 1991	<a href="#">1991 No. 26 (C. 2)</a>
Art. 113, Sch. 6 (partially)	11th March 1991	<a href="#">1991 No. 26 (C. 2)</a>