
STATUTORY INSTRUMENTS

1986 No. 1032

The Companies (Northern Ireland) Order 1986 (revoked)

Part VIII

Accounts and Audit

[CHAPTER III]

SUPPLEMENTARY PROVISIONS

F1 1990 NI 5

F1 Order repealed (prosp.) by [Companies Act 2006 \(c. 46\), ss. 1284\(2\), 1295, 1300\(2\), Sch. 16](#) and the repeal being partly in force, as to which see individual Articles (with savings (with adaptations) by Companies Act 2006 (Commencement No. 6, Saving and Commencement Nos. 3 and 5 (Amendment)) Order 2008 (S.I. 2008/674), arts. 2(3), {4}, Sch. 2) and subject to amendments (6.4.2008) by [Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\), arts. 2\(2\), 3\(1\)\(b\)\(2\), Sch. 1 paras. 135, 147, 148 {Sch. 2 Note 1}](#) (with arts. 6, 11, 12) and subject to amendments (6.4.2008) by [S.R. 2008/133, {regs. 2, 3}](#)

[^{F2}Accounting standards]

F2 1990 NI 5

Accounting standards

264^{F3}—(1) In this Part “accounting standards” means statements of standard accounting practice issued by such body or bodies as may be prescribed.

(2) References in this Part to accounting standards applicable to a company's annual accounts are to such standards as are, in accordance with their terms, relevant to the company's circumstances and to the accounts.

^{F4}(3) The Department may make grants to or for the purposes of bodies concerned with—

- (a) issuing accounting standards,
- (b) overseeing and directing the issuing of such standards, or
- (c) investigating departures from such standards or from the accounting requirements of this Order and taking steps to secure compliance with them.

(4) Regulations under this Article may contain such transitional provisions as appear to the Department to be appropriate.

Status: Point in time view as at 01/12/2006.

Changes to legislation: There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), CHAPTER III. (See end of Document for details)

F3 mod. SR 1994/133

F4 prosp. rep. by [2005 NI 17](#)

Power to alter accounting requirements

Power of Department to alter accounting requirements

265^{F5}.—(1) The Department may by regulations modify the provisions of this Part.

(2) Regulations which—

- (a) add to the classes of documents required to be prepared, laid before the company in general meeting or delivered to the registrar,
- (b) restrict the classes of company which have the benefit of any exemption, exception or special provision,
- (c) require additional matter to be included in a document of any class, or
- (d) otherwise render the requirements of this Part more onerous,

shall not be made unless a draft of the regulations has been laid before and approved by a resolution of the Assembly.

(3) Regulations under this Article may—

- (a) repeal and re-enact provisions with modifications of form or arrangement, whether or not they are modified in substance,
- (b) make consequential amendments or repeals in other provisions of this Order, or in other statutory provisions;
- (c) contain such transitional provisions as the Department thinks fit.

(4) Any modification by regulations under this Article of Article 266 or Schedule 10A (parent and subsidiary undertakings) does not apply for the purposes of statutory provisions outside the Companies Orders unless the regulations so provide.^{F6}

F5 mod. SR 1994/133

F6 prosp. insertion by [2005 NI 17](#) (which amendment repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), s. 1295, [Sch. 16](#); S.I. 2007/3495, art. 8(a), [Sch. 2 Pt. 2](#))

Parent and subsidiary undertakings

Parent and subsidiary undertakings

266^{F7}.—^{F8}(1) The expressions “parent undertaking” and “subsidiary undertaking” in this Part shall be construed as follows; and a “parent company” means a parent undertaking which is a company.

(2) An undertaking is a parent undertaking in relation to another undertaking, a subsidiary undertaking, if—

- (a) it holds a majority of the voting rights in the undertaking, or
- (b) it is a member of the undertaking and has the right to appoint or remove a majority of its board of directors, or
- (c) it has the right to exercise a dominant influence over the undertaking—

- (i) by virtue of provisions contained in the undertaking's memorandum or articles, or
 - (ii) by virtue of a control contract, or
 - (d) it is a member of the undertaking and controls alone, pursuant to an agreement with other shareholders or members, a majority of the voting rights in the undertaking.
- (3) For the purposes of paragraph (2) an undertaking shall be treated as a member of another undertaking—
- (a) if any of its subsidiary undertakings is a member of that undertaking, or
 - (b) if any shares in that other undertaking are held by a person acting on behalf of the undertaking or any of its subsidiary undertakings.
- (4) An undertaking is also a parent undertaking in relation to another undertaking, a subsidiary undertaking, if^{F9} . . .
- [^{F9}(a) it has the power to exercise, or actually exercises, dominant influence or control over it, or]
 - (b) it and the subsidiary undertaking are managed on a unified basis.
- (5) A parent undertaking shall be treated as the parent undertaking of undertakings in relation to which any of its subsidiary undertakings are, or are to be treated as, parent undertakings; and references to its subsidiary undertakings shall be construed accordingly.
- (6) Schedule 10A contains provisions explaining expressions used in this Article and otherwise supplementing this Article.

F7	mod. by SI 1994/1516
F8	mod. SR 1994/133
F9	SR 2004/496

[^{F10}Other interpretation provisions]

F10	1990 NI 5
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Meaning of “undertaking” and related expressions

- 267**^{F11}.—(1) In this Part “undertaking” means—
- (a) a body corporate or partnership, or
 - (b) an unincorporated association carrying on a trade or business, with or without a view to profit.
- (2) In this Part references to shares—
- (a) in relation to an undertaking with a share capital, are to allotted shares;
 - (b) in relation to an undertaking with capital but no share capital, are to rights to share in the capital of the undertaking; and
 - (c) in relation to an undertaking without capital, are to interests—
 - (i) conferring any right to share in the profits or liability to contribute to the losses of the undertaking, or
 - (ii) giving rise to an obligation to contribute to the debts or expenses of the undertaking in the event of a winding up.

Status: Point in time view as at 01/12/2006.

Changes to legislation: There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), CHAPTER III. (See end of Document for details)

(3) Other expressions appropriate to companies shall be construed, in relation to an undertaking which is not a company, as references to the corresponding persons, officers, documents or organs, as the case may be, appropriate to undertakings of that description. This is subject to provision in any specific context providing for the translation of such expressions.

(4) References in this Part to “fellow subsidiary undertakings” are to undertakings which are subsidiary undertakings of the same parent undertaking but are not parent undertakings or subsidiary undertakings of each other.

(5) In this Part “group undertaking”, in relation to an undertaking, means an undertaking which is—

- (a) a parent undertaking or subsidiary undertaking of that undertaking, or
- (b) a subsidiary undertaking of any parent undertaking of that undertaking.

F11 mod. SR 1994/133

Participating interests

268^{F12}.—(1) In this Part a “participating interest” means an interest held by an undertaking in the shares of another undertaking which it holds on a long-term basis for the purpose of securing a contribution to its activities by the exercise of control or influence arising from or related to that interest.

(2) A holding of 20 per cent. or more of the shares of an undertaking shall be presumed to be a participating interest unless the contrary is shown.

(3) The reference in paragraph (1) to an interest in shares includes—

- (a) an interest which is convertible into an interest in shares, and
- (b) an option to acquire shares or any such interest;

and an interest or option falls within sub-paragraph (a) or (b) notwithstanding that the shares to which it relates are, until the conversion or the exercise of the option, unissued.

(4) For the purposes of this Article an interest held on behalf of an undertaking shall be treated as held by it.

Para. (5) rep. by SR 2004/496

(6) In the balance sheet and profit and loss formats set out in Part I of Schedule 4,^{F13} Part I of Schedule 8, Schedule 8A,^{F14} Chapter I of Part I of Schedule 9 and Chapter I of Part I of Schedule 9A] “participating interest” does not include an interest in a group undertaking.

(7) For the purposes of this Article as it applies in relation to the expression “participating interest”

- (a) in those formats as they apply in relation to group accounts, and
- (b) in paragraph 20 of Schedule 4A (group accounts: undertakings to be accounted for as associated undertakings),

the references in paragraphs (1) to (4) to the interest held by, and the purposes and activities of, the undertaking concerned shall be construed as references to the interest held by, and the purposes and activities of, the group (within the meaning of paragraph 1 of that Schedule).

F12 mod. SR 1994/133

F13 SR 1997/436

F14 SR 1994/428

Notes to the accounts

269^{F15}.—(1) Information required by this Part to be given in notes to a company's annual accounts may be contained in the accounts or in a separate document annexed to the accounts.

(2) References in this Part to a company's annual accounts, or to a balance sheet or profit and loss account, include notes to the accounts giving information which is required by any provision of this Order^{F16} or international accounting standards], and required or allowed by any such provision to be given in a note to company accounts.

F15 mod. SR 1994/133

F16 SR 2004/496

Minor definitions

270^{F17}.—(1) In this Part—

[^{F18}“address”, except in Article 236, in relation to electronic communications, includes any number or address used for the purposes of such communications;]

“annual accounts” means—

(a) the individual accounts required by Article 234, and

(b) any group accounts required by Article 235,

(but see also Article 238 (treatment of individual profit and loss account where group accounts prepared));

“annual report”, in relation to a company, means the directors' report required by Article 242;

“balance sheet date” means the date as at which the balance sheet was made up;

“capitalisation”, in relation to work or costs, means treating that work or those costs as a fixed asset;

[^{F19}“Companies Order accounts” means Companies Order individual accounts or Companies Order group accounts;]

[^{F20}“credit institution” means a credit institution as defined in article 1(1)(a) of Directive 2001/12/EC of the European Parliament and of the Council of 20th March 2000 relating to the taking up and pursuit of the business of credit institutions, that is to say an undertaking whose business is to receive deposits or other repayable funds from the public and to grant credit for its own account;]

Definition rep. by SR 2004/263

[^{F21}“e-money issuer” means a person who has permission under Part 4 of the Financial Services and Markets Act 2000 to carry on the activity of issuing electronic money within the meaning of article 9B of the Financial Services and Markets Act 2000 (Regulated Activities) Order 2001;]

“fixed assets” means assets of a company which are intended for use on a continuing basis in the company's activities, and “current assets” means assets not intended for such use;

“group” means a parent undertaking and its subsidiary undertakings;

[^{F19}“IAS accounts” means IAS individual accounts or IAS group accounts;]

[^{F19}“IAS Regulation” means EC Regulation No. 1606/2002 of the European Parliament and of the Council of 19th July 2002 on the application of international accounting standards;]

“included in the consolidation”, in relation to group accounts, or “included in consolidated group accounts”, means that the undertaking is included in the accounts by the method of

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full (and not proportional) consolidation, and references to an undertaking excluded from consolidation shall be construed accordingly;

[^{F19}“international accounting standards” means the international accounting standards, within the meaning of the IAS Regulation, adopted from time to time by the European Commission in accordance with that Regulation;]

[^{F22}“ISD investment firm” has the same meaning as in the General Provisions and Glossary Instrument 2001 made by the Financial Services Authority under the Financial Services and Markets Act 2000;]

[^{F19}“profit and loss account”, in relation to a company that prepares IAS accounts, includes an income statement or other equivalent financial statement required to be prepared by international accounting standards;]

“purchase price”, in relation to an asset of a company or any raw materials or consumables used in the production of such an asset, includes any consideration (whether in cash or otherwise) given by the company in respect of that asset or those materials or consumables, as the case may be;

“qualified”, in relation to an auditors' report, means that the report does not state the auditors' unqualified opinion that the accounts have been properly prepared in accordance with this Order or, in the case of an undertaking not required to prepare accounts in accordance with this Order, under any corresponding legislation under which it is required to prepare accounts;

[^{F23}“quoted company” means a company whose equity share capital#

- (a) has been included in the official list in accordance with the provisions of Part VI of the Financial Services and Markets Act 2000; or
- (b) is officially listed in an EEA State; or
- (c) is admitted to dealing on either the New York Stock Exchange or the exchange known as Nasdaq;

and in sub-paragraph (a) the official list shall have the meaning given it by section 103(1) of the Financial Services and Markets Act 2000;]

[^{F24}“regulated activity” has the meaning given by Article 2, except that it does not include activities of the kind specified in any of the following provisions of the Financial Services and Markets Act 2000 (Regulated Activities) Order 2001—

- (a) article 25A (arranging regulated mortgage contracts),
- (aa) [^{F25}article 25B (arranging regulated home reversion plans),
- (ab) article 25B (arranging regulated home purchase plans),]
- (b) article 39A (assisting administration and performance of a contract of insurance),
- (c) article 53A (advising on regulated mortgage contracts), ^{F26} . . .
- (ca) [^{F27}article 53B (advising on regulated home reversion plans),
- (cb) article 25B (advising on regulated home purchase plans),]
- (d) article 21 (dealing as agent), article 25 (arranging deals in investments) or article 53 (advising on investments) where the activity concerns relevant investments that are not contractually based investments (within the meaning of article 3 of that Order); [^{F28}, or]
- (e) [^{F29}article 64 (agreeing to carry on a regulated activity of the kind mentioned in paragraphs (a) to (d) above);]

Definition rep. by SR 2004/496

“turnover”, in relation to a company, means the amounts derived from the provision of goods and services falling within the company's ordinary activities, after deduction of—

- (i) trade discounts,
- (ii) value added tax, and
- (iii) any other taxes based on the amounts so derived.

[^{F30}“UCITS management company” has the same meaning as in the Collective Investment Schemes (UCITS Amending Directive) Instrument 2003 made by the Financial Services Authority under the Financial Services and Markets Act 2000.]

(2) In the case of an undertaking not trading for profit, any reference in this Part to a profit and loss account is to an income and expenditure account; and references to profit and loss and, in relation to group accounts, to a consolidated profit and loss account shall be construed accordingly.

[^{F19}(2A) References in this Part to accounts giving a “true and fair view” are references—

- (a) in the case of Companies Order individual accounts, to the requirement under Article 234A that such accounts give a true and fair view;
- (b) in the case of Companies Order group accounts, to the requirement under Article 235A that such accounts give a true and fair view; and
- (c) in the case of IAS accounts, to the requirement under international accounting standards that such accounts achieve a fair presentation.]

(3) References in this Part to “realised profits” and “realised losses”, in relation to a company's accounts, are to such profits or losses of the company as fall to be treated as realised in accordance with principles generally accepted, at the time when the accounts are prepared, with respect to the determination for accounting purposes of realised profits or losses.

This is without prejudice to—

- (a) the construction of any other expression (where appropriate) by reference to accepted accounting principles or practice, or
- (b) any specific provision for the treatment of profits or losses of any description as realised.

F17 mod. SR 1994/133

F18 SR 2003/3

F19 SR 2004/496

F20 SI 2002/765

F21 Art. 270(1): definition of "e-money issuer" inserted (1.12.2006) by Companies (1986 Order) (Small Companies' Accounts and Audit) Regulations (Northern Ireland) 2006 (S.R. 2006/438), **reg. 6(2)**

F22 Art. 270(1): definition of "ISD investment firm" inserted (1.12.2006) by Companies (1986 Order) (Small Companies' Accounts and Audit) Regulations (Northern Ireland) 2006 (S.R. 2006/438), **reg. 6(2)**

F23 SR 2005/56

F24 Art. 270: definition of "regulated activity" inserted (1.4.2006) by Companies (1986 Order) (Investment Companies and Accounting and Audit Amendments) Regulations (Northern Ireland) 2006 (S.R. 2006/137), **reg. 16(1)**

F25 Art. 270(1): words inserted (1.12.2006) in definition of "regulated activity" by Companies (1986 Order) (Small Companies' Accounts and Audit) Regulations (Northern Ireland) 2006 (S.R. 2006/438), **reg. 6(3)(a)**

F26 Art. 270(1): word deleted (1.12.2006) in definition of "regulated activity" by virtue of Companies (1986 Order) (Small Companies' Accounts and Audit) Regulations (Northern Ireland) 2006 (S.R. 2006/438), **reg. 6(3)(b)**

Status: Point in time view as at 01/12/2006.

Changes to legislation: There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), CHAPTER III. (See end of Document for details)

- F27** Art. 270(1): words inserted (1.12.2006) in definition of "regulated activity" by Companies (1986 Order) (Small Companies' Accounts and Audit) Regulations (Northern Ireland) 2006 (S.R. 2006/438), **reg. 6(3)(b)**
- F28** Art. 270(1): words inserted (1.12.2006) in definition of "regulated activity" by Companies (1986 Order) (Small Companies' Accounts and Audit) Regulations (Northern Ireland) 2006 (S.R. 2006/438), **reg. 6(3)(c)**
- F29** Art. 270(1): words inserted (1.12.2006) in definition of "regulated activity" by Companies (1986 Order) (Small Companies' Accounts and Audit) Regulations (Northern Ireland) 2006 (S.R. 2006/438), **reg. 6(3)(c)**
- F30** Art. 270(1): definition of "UCITS management company" inserted (1.12.2006) by Companies (1986 Order) (Small Companies' Accounts and Audit) Regulations (Northern Ireland) 2006 (S.R. 2006/438), **reg. 6(2)**

Index of defined expressions

270A. The following Table shows the provisions of this Part defining or otherwise explaining expressions used in this Part (other than expressions used only in the same Article or paragraph)—

[^{F31} accounting reference date and accounting reference period]	[^{F31} Article 232]
[^{F31} accounting standards and applicable accounting standards]	[^{F31} Article 264]
[^{F32} address]	[^{F32} Article 270(1)]
[^{F31} annual accounts]	
[^{F31} (generally)]	[^{F31} Article 270(1)]
[^{F31} (includes notes to the accounts)]	[^{F31} Article 269(2)]
[^{F31} annual report]	[^{F31} Article 270(1)]
[^{F31} associated undertaking (in Schedule 4A)]	[^{F31} paragraph 20 of that Schedule]
[^{F33} auditable part (of a directors' remuneration report)]	[^{F33} Article 243(5)]
[^{F31} balance sheet (includes notes)]	[^{F31} Article 269(2)]
[^{F31} balance sheet date]	[^{F31} Article 270(1)]
[^{F34} banking activities (in Schedule 9)]	[^{F34} paragraph 82 of Part I of that Schedule]
[^{F31} banking group]	[^{F34} Article 263A(4)]
[^{F34} banking transactions (in Schedule 9)]	[^{F34} paragraph 82 of Part I of that Schedule]
[^{F31} capitalisation (in relation to work or costs)]	[^{F31} Article 270(1)]
[^{F35} Companies Order accounts]	[^{F35} Section 270(1)]
[^{F35} Companies Order group accounts]	[^{F35} Articles 235(2) and 263A(6A)]
[^{F35} Companies Order individual accounts]	[^{F35} Articles 234(2) and 263(4A)]
[^{F31} credit institution]	[^{F31} Article 270(1)]

[^{F31} current assets]	[^{F31} Article 270(1)]
[^{F36} directors' report]	[^{F36} Article 242]
F37	F37
.
[^{F38} e-money issuer]	[^{F39} Article 270]
[^{F31} fellow subsidiary undertaking]	[^{F31} Article 267(4)]
[^{F34} financial fixed assets (in Schedule 9)]	[^{F34} paragraph 82 of Part I of that Schedule]
[^{F31} financial year]	[^{F31} Article 231]
[^{F31} fixed assets]	[^{F31} Article 270(1)]
[^{F40} general business (in Schedule 9)]	[^{F40} paragraph 81 of Pt I of that Schedule]
[^{F31} group]	[^{F31} Article 270(1)]
[^{F35} group accounts]	[^{F35} Article 235(1)]
[^{F36} group directors' report]	[^{F36} Article 242]
F41	F41
.
[^{F31} group undertaking]	[^{F31} Article 267(5)]
[^{F34} historical cost accounting rules]	
[^{F34} — in Schedule 4]	[^{F34} paragraph 29 of that Schedule]
[^{F42} — in Schedule 8]	[^{F42} paragraph 29 of that Schedule]
[^{F34} — in Schedule 9]	[^{F34} paragraph 39 of Part I of that Schedule]
[^{F40} — in Schedule 9A]	[^{F40} paragraph 29(b) of Part I of that Schedule]
[^{F35} IAS accounts]	[^{F35} Article 270(1)]
[^{F35} IAS group accounts]	[^{F35} Article 235(2) and (3)]
[^{F35} IAS individual accounts]	[^{F35} Article 234(2)]
[^{F35} IAS Regulation]	[^{F35} Article 270(1)]
[^{F31} included in the consolidation and related expressions]	[^{F31} Article 270(1)]
[^{F31} individual accounts]	[^{F31} Article 234(1)]
[^{F31} insurance group]	[^{F34} Article 263A(5)]
[^{F35} international accounting standards]	[^{F35} Article 270(1)]
[^{F43} ISD investment firm]	[^{F44} Article 270]
[^{F31} lease, long lease and short lease]	
[^{F31} —in Schedule 4]	[^{F31} paragraph 82 of that Schedule]

Status: Point in time view as at 01/12/2006.

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[^{F34} —in Schedule 9]	[^{F34} paragraph 82 of Part I of that Schedule]
[^{F31} —in][^{F40} Schedule 9A]	[^{F40} paragraph 81 of Part I that Schedule]
[^{F31} listed investment]	
[^{F31} —in Schedule 4]	[^{F31} paragraph 83 of that Schedule]
[^{F42} —in Schedule 8]	[^{F42} paragraph 54 of that Schedule]
[^{F31} —in][^{F40} Schedule 9A]	[^{F40} paragraph 81 of Part I of that Schedule]
[^{F34} listed security (in Schedule 9)]	[^{F34} paragraph 82 of Part I of that Schedule]
[^{F40} long term business (in Schedule 9A)]	[^{F40} paragraph 81 of Part I of that Schedule]
[^{F40} long term fund (in Schedule 9A)]	[^{F40} paragraph 81 of Part I of that Schedule]
[^{F31} notes to the accounts]	[^{F31} Article 269(1)]
F45	F45
...	...
[^{F31} parent undertaking (and parent company)]	[^{F31} Article 266 and Schedule 10A]
[^{F31} participating interest]	[^{F31} Article 268]
[^{F42} pension costs]	
[^{F42} — in Schedule 4]	[^{F42} paragraph 92(2) of that Schedule]
[^{F42} — in Schedule 8]	[^{F42} paragraph 59(2) of that Schedule]
[^{F42} — in Schedule 9]	[^{F42} paragraph 86(b) of Part I of that Schedule]
[^{F42} — in Schedule 9A]	[^{F42} paragraph 85(b) of Part I of that Schedule]
[^{F31} period allowed for laying and delivering accounts and reports]	[^{F31} Article 252]
[^{F40} policy holder (in Schedule 9A)]	[^{F40} paragraph 81 of Part I of that Schedule]
[^{F31} profit and loss account]	
[^{F31} (includes notes)]	[^{F31} Article 269(2)]
[^{F35} (in relation to IAS accounts)]	[^{F35} Article 270(1)]
[^{F31} (in relation to a company not trading for profit)]	[^{F31} Article 270(2)]
[^{F31} provision]	
[^{F31} —in Schedule 4]	[^{F31} paragraphs 87 and 88 of that Schedule]
[^{F42} — in Schedule 8]	[^{F42} paragraphs 57 and 58 of that Schedule]
[^{F34} —in Schedule 9]	[^{F34} paragraph 85 of Part I of that Schedule]
[^{F31} —in][^{F40} Schedule 9A]	[^{F40} paragraph 84 of Part I of that Schedule]
[^{F31} —in][^{F40} provision for unexpired risks (in Schedule 9A)]	[^{F40} paragraph 81 of Part I of that Schedule]

[^{F31} purchase price]	[^{F31} Article 270(1)]
[^{F31} qualified]	[^{F31} Article 270(1)]
[^{F33} quoted company]	[^{F33} Article 270(1)]
[^{F31} realised losses and realised profits]	[^{F31} Article 270(3)]
[^{F46} “regulated activity”]	[^{F47} Articles 2 and 270.]
[^{F34} repayable on demand (in Schedule 9)]	[^{F34} paragraph 82 of Part I of that Schedule]
[^{F48} reporting accountant]	[^{F48} Article 257C(1)]
[^{F31} reserve (in [^{F34} Schedule 9A])]	[^{F31} paragraph 32 of that Schedule]
[^{F34} sale and repurchase transaction (in Schedule 9)]	[^{F34} paragraph 82 of Part I of that Schedule]
[^{F34} sale and option to resell transaction (in Schedule 9)]	[^{F34} paragraph 82 of Part I of that Schedule]
[^{F31} shares]	[^{F31} Article 267(2)]
[^{F34} social security costs]	
[^{F34} — in Schedule 4]	[^{F34} paragraph 92(1) and (3) of that Schedule]
[^{F42} — in Schedule 8]	[^{F42} paragraphs 59(1) and (3) of that Schedule]
[^{F34} — in Schedule 9]	[^{F34} paragraph 86(a) and (c) of Part I of that Schedule]
[^{F40} — in Schedule 9A]	[^{F40} paragraph 85(a) and (c) of Part I of that Schedule]
[^{F31} special provisions for banking and insurance companies and groups]	[^{F31} Articles 263 and 263A]
[^{F31} subsidiary undertaking]	[^{F31} Article 266 and Schedule 10A]
[^{F40} the 1982 Act (in Schedule 9A)]	[^{F40} paragraph 81 of Part I of that Schedule]
[^{F35} true and fair view]	[^{F35} Article 270(2A)]
[^{F31} turnover]	[^{F31} Article 270(1)]
[^{F49} UCITS management company]	[^{F50} Article 270]
[^{F31} undertaking and related expressions]	[^{F31} Article 267(1) to (3).]

F31 [1990 NI 5](#)

F32 [SR 2003/3](#)

F33 [SR 2005/56](#)

F34 [SR 1992/258](#)

F35 [SR 2004/496](#)

F36 [SR 2005/61](#)

F37 [SR 2004/263](#)

F38 [Art. 270A](#): entry relating to "e-money issuer" inserted (1.12.2006) by [Companies \(1986 Order\) \(Small Companies' Accounts and Audit\) Regulations \(Northern Ireland\) 2006 \(S.R. 2006/438\)](#), **reg. 6(4)**

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Changes to legislation: There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), CHAPTER III. (See end of Document for details)

- F39** Art. 270A: entry relating to "e-money issuer" inserted (1.12.2006) by Companies (1986 Order) (Small Companies' Accounts and Audit) Regulations (Northern Ireland) 2006 (S.R. 2006/438), **reg. 6(4)**
- F40** SR 1994/428
- F41** Art. 270A: entry relating to "group operating and financial review" omitted (31.3.2006) by virtue of Companies (1986 Order) (Operating and Financial Review) (Repeal) Regulations (Northern Ireland) 2006 (S.R. 2006/94), reg. 2(2), **Sch. para. 14**
- F42** SR 1997/436
- F43** Art. 270A: entry relating to "ISD investment firm" inserted (1.12.2006) by Companies (1986 Order) (Small Companies' Accounts and Audit) Regulations (Northern Ireland) 2006 (S.R. 2006/438), **reg. 6(4)**
- F44** Art. 270A: entry relating to "ISD investment firm" inserted (1.12.2006) by Companies (1986 Order) (Small Companies' Accounts and Audit) Regulations (Northern Ireland) 2006 (S.R. 2006/438), **reg. 6(4)**
- F45** Art. 270A: entry relating to "operating and financial review" omitted (31.3.2006) by virtue of Companies (1986 Order) (Operating and Financial Review) (Repeal) Regulations (Northern Ireland) 2006 (S.R. 2006/94), reg. 2(2), **Sch. para. 14**
- F46** Art. 270A: entry relating to "regulated activity" inserted (1.4.2006) by Companies (1986 Order) (Investment Companies and Accounting and Audit Amendments) Regulations (Northern Ireland) 2006 (S.R. 2006/137), **reg. 16(2)**
- F47** Art. 270A: entry relating to "regulated activity" inserted (1.4.2006) by Companies (1986 Order) (Investment Companies and Accounting and Audit Amendments) Regulations (Northern Ireland) 2006 (S.R. 2006/137), **reg. 16(2)**
- F48** SR 1995/128
- F49** Art. 270A: entry relating to "UCITS management company" inserted (1.12.2006) by Companies (1986 Order) (Small Companies' Accounts and Audit) Regulations (Northern Ireland) 2006 (S.R. 2006/438), **reg. 6(4)**
- F50** Art. 270A: entry relating to "UCITS management company" inserted (1.12.2006) by Companies (1986 Order) (Small Companies' Accounts and Audit) Regulations (Northern Ireland) 2006 (S.R. 2006/438), **reg. 6(4)**

Status:

Point in time view as at 01/12/2006.

Changes to legislation:

There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), CHAPTER III.