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STATUTORY INSTRUMENTS

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**1990 No. 593**

**The Companies (Northern Ireland) Order 1990**

**PART II**

**COMPANY ACCOUNTS**

*Supplementary provisions*

**Power to alter accounting requirements**

**22.** The following Article is inserted in Part VIII of the 1986 Order—

*“Power to alter accounting requirements*

**Power of Department to alter accounting requirements**

**265.**—(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.”.