
Status: Point in time view as at 06/04/2008.

Changes to legislation: The Companies (Northern Ireland) Order 1990 (repealed) is up to date with all changes known to be in force on or before 07 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

STATUTORY INSTRUMENTS

1990 No. 593

The Companies (Northern Ireland) Order 1990 (repealed)

PART I INTRODUCTORY

Title and commencement

1.—(1) This Order may be cited as the Companies (Northern Ireland) Order 1990 and shall come into operation on such day or days as the Head of the Department may by order appoint^{F1}.

(2) An order under paragraph (1) may—

- (a) contain such transitional provisions and savings as appear to the Head of the Department to be necessary or expedient;
- (b) amend any statutory provision which refers to the coming into operation of a provision brought into operation by the order so as to substitute a reference to the actual date on which it comes into operation.

F1 partly exercised by SRs 1990/246; 1991/267, 499; 1993/63; 1994/47

Interpretation

2.—(1) Subject to Articles 44(1) and 51(4) and (5), the Interpretation Act (Northern Ireland) 1954^{F2} shall apply to Article 1 and the following provisions of this Order as it applies to a Measure of the Northern Ireland Assembly.

(2) In this Order—

“the Department” means the Department of Economic Development;

“the 1986 Order” means the Companies (Northern Ireland) Order 1986^{F3};

“statutory provision” has the meaning assigned to it by section 1(f) of the Interpretation Act (Northern Ireland) 1954.

F2 1954 c. 33 (N.I.)

F3 1986 NI 6

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PART II COMPANY ACCOUNTS

Introduction

Introduction

3. ^{F4}

F4 Art. 3 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Provisions applying to companies generally

Accounting records

4. ^{F5}

F5 Art. 4 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

A company's financial year and accounting reference periods

5. ^{F6}

F6 Art. 5 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Individual company accounts

6. ^{F7}

F7 Art. 6 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Group accounts

7. ^{F8}

F8 Art. 7 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Additional disclosure required in notes to accounts

8. ^{F9}

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F9 Art. 8 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Approval and signing of accounts

9. ^{F10}

F10 Art. 9 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Directors' report

10. ^{F11}

F11 Art. 10 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Auditors' report

11. ^{F12}

F12 Art. 11 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Publication of accounts and reports

12. ^{F13}

F13 Art. 12 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Laying and delivering of accounts and reports

13. ^{F14}

F14 Art. 13 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Remedies for failure to comply with accounting requirements

14. ^{F15}

F15 Art. 14 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

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Exemptions and special provisions

Small and medium-sized companies and groups

15. ^{F16}

F16 Art. 15 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Dormant companies

16. ^{F17}

F17 Art. 16 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Public listed companies: provision of summary financial statement

17. ^{F18}

F18 Art. 17 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Private companies: election to dispense with laying of accounts and reports before general meeting

18. ^{F19}

F19 Art. 18 repealed (1.10.2007) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/2194, arts. 1(3)(a), **8**, Sch. 2 Pt. 2 (with art. 12)

Unlimited companies: exemption from requirement to deliver accounts and reports

19. ^{F20}

F20 Art. 19 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Banking and insurance companies and groups: special provisions

20. ^{F21}

F21 Art. 20 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

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Supplementary provisions

Accounting standards

21. ^{F22}

F22 Art. 21 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Power to alter accounting requirements

22. ^{F23}

F23 Art. 22 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Parent and subsidiary undertakings

23. ^{F24}

F24 Art. 23 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Other interpretation provisions

24. ^{F25}

F25 Art. 24 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Article 25—Amendments

Article 26—Repeals

PART III ^{F26}

ELIGIBILITY FOR APPOINTMENT AS COMPANY AUDITOR

F26 mod. by SI 2005/18

Introduction

Introduction

27. ^{F27}

F27 Art. 27 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

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Eligibility for appointment

Eligibility for appointment

28. ^{F28}

F28 Art. 28 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 37(2))

Effect of appointment of partnership

29. ^{F29}

F29 Art. 29 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 37(2))

Ineligibility on ground of lack of independence

30. ^{F30}

F30 Art. 30 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 37(2))

Effect of ineligibility

31. ^{F31}

F31 Art. 31 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 37(2))

Power of Department to require second audit

32. ^{F32}

F32 Art. 32 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 41(2))

Recognition of supervisory bodies and professional qualifications

Supervisory bodies

33. ^{F33}

F33 Art. 33 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 38(2))

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Meaning of “appropriate qualification”

34. ^{F34}

F34 Art. 34 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 38(2))

Qualifying bodies and recognised professional qualifications

35. ^{F35}

F35 Art. 35 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 38(2))

Approval of overseas qualifications

36. ^{F36}

F36 Art. 36 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 38(2))

Duties of recognised bodies

The register of auditors

37. ^{F37}

F37 Art. 37 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Information about firms to be available to public

38. ^{F38}

F38 Art. 38 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Matters to be notified to the Department

39. ^{F39}

F39 Art. 39 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 39)

Power to call for information

40. ^{F40}

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F40 Art. 40 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 39)

Compliance orders

41. ^{F41}

F41 Art. 41 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Directions to comply with international obligations

42. ^{F42}

F42 Art. 42 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 41(2))

O#ences

False and misleading statements

43. ^{F43}

F43 Art. 43 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 41(2))

O#ences by bodies corporate, partnerships and unincorporated associations

44. ^{F44}

F44 Art. 44 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 41(2))

Time limits for prosecution of o#ences

45. ^{F45}

F45 Art. 45 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 41(2))

Jurisdiction and procedure in respect of o#ences

46. ^{F46}

F46 Art. 46 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 41(2))

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Supplementary provisions

Fees

47. ^{F47}

F47 Art. 47 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 41(2))

Delegation of functions of Department

48. ^{F48}

F48 Art. 48 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 42(2))

.....

F49

F49 Art. 48A repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 42(2))

F49 Art. 48A repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 42(2))

Art. 49 rep. by 2004 c. 27

Exemption from liability for damages

50. ^{F50}

F50 Art. 50 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 38(2))

Service of notices

51. ^{F51}

F51 Art. 51 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 41(2))

Power to make consequential amendments

52. ^{F52}

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F52 Art. 52 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12) (with saving by Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948, **art. 10**))

Power to make provision in consequence of changes affecting accountancy bodies

53. ^{F53}

F53 Art. 53 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Meaning of “associate”

54. ^{F54}

F54 Art. 54 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 41(3))

Minor definitions

55. ^{F55}

F55 Art. 55 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 41(3))

Index of defined expressions

56. ^{F56}

F56 Art. 56 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 41(3))

Article 57—Repeals

Status:

Point in time view as at 06/04/2008.

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