
Status: Point in time view as at 01/10/2007.

Changes to legislation: There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1990 (repealed), Cross Heading: Introduction. (See end of Document for details)

STATUTORY INSTRUMENTS

1990 No. 593

The Companies (Northern Ireland) Order 1990 (repealed)

PART III ^{F1}

ELIGIBILITY FOR APPOINTMENT AS COMPANY AUDITOR

Introduction

Introduction

27.—(1) The main purposes of this Part are to secure that only persons who are properly supervised and appropriately qualified are appointed company auditors, and that audits by persons so appointed are carried out properly and with integrity and with a proper degree of independence.

(2) A “company auditor” means a person appointed as auditor under Chapter V of Part XII of the 1986 Order [^{F1}or Chapter 2 of Part 16 of the Companies Act 2006]; and the expressions “company audit” and “company audit work” shall be construed accordingly.

F1 Words in art. 27(2) inserted (1.10.2007) by Companies Act 2006 (Commencement No. 3, Consequential Amendments, Transitional Provisions and Savings) Order 2007 (S.I. 2007/2194), arts. 1(3)(a), 10(1), **Sch. 4 para. 64** (with savings in art. 12)

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