Changes to legislation: There are currently no known outstanding effects for the The Companies (Audit, Investigations and Community Enterprise) (Northern Ireland) Order 2005 (revoked). (See end of Document for details)

## **EXPLANATORY NOTE**

(This note is not part of the Order)

This Order amends the law relating to company auditors and accounts, to the provision that may be made in respect of certain liabilities incurred by a company's directors, and to company investigations. It also makes provision for community interest companies.

F1 Order revoked by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16 and the revocation having been brought into force for different provisions on different dates, the final date being 1.10.2009, see S.I. 2008/2860, art. 4, Sch. 1 Pt. 2 (with arts. 5, 7, 8, Sch. 2 (as amended by: S.I. 2009/1802, art. 18, Sch.; and S.I. 2009/2476, reg. 2(3)(4))); for details of the earlier revocation commencement dates see relevant individual provisions in previous version of this Order

Changes to legislation:
There are currently no known outstanding effects for the The Companies (Audit, Investigations and Community Enterprise) (Northern Ireland) Order 2005 (revoked).