

SCHEDULE 4

Transitional Provisions

Delivery of accounts and reports: institutions and companies previously subject to Article 649

7.—(1) This paragraph applies to any company which—

- (a) immediately after 7th June 1993, is a company to which Part II of Schedule 20D to the 1986 Order applies, and
- (b) immediately before 8th June 1993, was a company to which Article 649 of that Order applies.

(2) Paragraphs 8 and 10(1) of Schedule 20D to the 1986 Order shall have effect, in relation to a company to which this paragraph applies, with the insertion after “each financial year of the company” of “ending after 7th June 1993”.

(3) Any date which, immediately before 8th June 1993, is established for the purposes of Articles 232 and 233 of the 1986 Order, as applied by Article 650 of that Order, as the accounting reference date of a company to which this paragraph applies shall, immediately after 7th June 1993, be treated as established as the accounting reference date of the company for the purposes of those Articles, as applied by paragraph 9 of Schedule 20D to that Order.

(4) In their application to a company to which this paragraph applies, paragraphs 9(a) and 12(2) of Schedule 20D to the 1986 Order shall have effect with the substitution for “becoming a company to which this Part applies” of “establishing a place of business in Northern Ireland”.