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STATUTORY RULES OF NORTHERN IRELAND

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**1993 No. 65**

**Companies (1986 Order) (Disclosure of Remuneration for Non-Audit Work) Regulations (Northern Ireland) 1993**

**Persons who are to be regarded as associates of a company's auditors**

3.—(1) This regulation applies in order to determine whether a person is to be regarded as an associate of a company's auditors in any financial year of a company in relation to which disclosure must be made in the annual accounts of that company relating to that year by virtue of regulation 5.

(2) Where a company's auditors are a body corporate, each of the following shall be regarded as an associate of theirs in a relevant financial year—

- (a) any partnership in which the auditors were, at any time in the financial year, a partner;
- (b) any partnership in which a director of the auditors was, at any time in the financial year, a partner;
- (c) any body corporate which was, at any time in the financial year, in the same group as the auditors;
- (d) any body corporate which was an associated undertaking of the auditors or of a body corporate in the same group as the auditors at any time in the financial year;
- (e) any body corporate in which any director of the auditors either alone or with any associate of the auditors was, at any time in the financial year, entitled to exercise, or control the exercise of, 20% or more of the voting rights at any general meeting and any body corporate which was, at any time in the financial year, in the same group as any such body corporate; and
- (f) any director of the auditors.

(3) Where a company's auditors are a partnership, each of the following shall be regarded as an associate of theirs in a relevant financial year—

- (a) any other partnership which had, at any time in the financial year, a partner in common with the auditors;
- (b) any body corporate which was, at any time in the financial year, a partner in the auditors;
- (c) any body corporate in which, whether alone or with any associate of the auditors, the auditors or any partner in the auditors was, at any time in the financial year, entitled to exercise, or control the exercise of, 20% or more of the voting rights at any general meeting;
- (d) any body corporate which was, at any time in the financial year, in the same group as any such body corporate as is mentioned in sub-paragraph (b) or (c); and
- (e) any partner in the auditors.

(4) Where a company's auditor is an individual, each of the following shall be regarded as an associate of his in a relevant financial year—

- (a) any partnership in which the auditor was, at any time in the financial year, a partner; and

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- (b) any body corporate in which the auditor or any associate of his was, at any time in the financial year, entitled to exercise, or control the exercise of, 20% or more of the voting rights at any general meeting and any body corporate which was, at any time in that year, in the same group as any such body corporate.
- (5) Each of the following shall be regarded as an associate of a company's auditors in a relevant financial year whether the auditors are a body corporate, a partnership or an individual, that is to say, any person who was, at any time in that financial year, entitled to receive 20% or more of the auditors' profits and any person of whose profits the auditors were, in that financial year entitled to receive 20% or more.