

SCHEDULE

Amendments to Statutory Provisions

Companies (Northern Ireland) Order 1986(1)

15. —

(1) The Companies (Northern Ireland) Order 1986 shall be amended as follows.

(2) In Article 634 (registration of joint stock company as public company), in paragraph (6), in the definition of “accountant with the appropriate qualifications” for the words from “a person” to “Article 397” substitute “a person who would be eligible”.

(3) In Article 665(2) (partnerships exempt from limit of 20 members under paragraph (1), in sub-paragraph (b) (firms of accountants) for “a partnership consisting of persons each of whom falls within Article 397(1)(a) or (b) (qualifications of company auditors)” substitute “a partnership which is eligible for appointment as a company auditor under Article 28 of the Companies (Northern Ireland) Order 1990”.

(4) In Article 666(1) (partnerships exempt from limit of 20 members under section 4(2) of the Limited Partnerships Act 1907(2)), in sub-paragraph (b) (firms of accountants) for “and consisting of persons each of whom falls within Article 397(1)(a) or (b) (qualifications of company auditors)” substitute “which is eligible for appointment as a company auditor under Article 28 of the Companies (Northern Ireland) Order 1990”.

(1) **S.I. 1986/1032 (N.I. 6).**

(2) 1907 c. 24.