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STATUTORY RULES OF NORTHERN IRELAND

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**2001 No. 153**

**Companies (1986 Order) (Audit Exemption)  
(Amendment) Regulations (Northern Ireland) 2001**

Introduction

**Citation, application and interpretation**

1.—(1) These Regulations may be cited as the Companies (1986 Order) (Audit Exemption) (Amendment) Regulations (Northern Ireland) 2001 and shall come into operation on 13th April 2001.

(2) These Regulations apply to annual accounts and reports in respect of financial years ending on or after 13th June 2001.

(3) In these Regulations, “1986 Order” means the Companies (Northern Ireland) Order 1986, and references to Articles or Schedules are to Articles of or Schedules to the 1986 Order.