STATUTORY RULES OF NORTHERN IRELAND

2004 No. 496

The Companies (1986 Order) (International Accounting Standards and Other Accounting Amendments) Regulations (Northern Ireland) 2004

PART 1

GENERAL

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Companies (1986 Order) (International Accounting Standards and Other Accounting Amendments) Regulations (Northern Ireland) 2004.

(2) These Regulations come into operation on 31st December 2004, and have effect as respects companies' financial years which begin on or after 1st January 2005.

(3) In these Regulations, "1986 Order" means the Companies (Northern Ireland) Order 1986.