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STATUTORY RULES OF NORTHERN IRELAND

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**2004 No. 496**

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

PART 3

OTHER MODIFICATIONS OF PROVISIONS RELATING TO ACCOUNTS

**Voluntary revision of annual accounts**

**10.**—(1) Article 253 of the 1986 Order (voluntary revision of defective accounts and reports)(**1**) is amended as follows.

(2) In paragraph (1) –

- (a) after “annual accounts” insert “or summary financial statement”, and
- (b) for “revised report” substitute “revised statement or report”.

(3) In paragraph (3), after “annual accounts” insert “or a revised summary financial statement”.

(4) In paragraph (4)(a) and (b), for “or report” substitute “, statement or report”.

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(1) Article 253 was inserted into the 1986 Order by Article 14 of the Companies (Northern Ireland) Order 1990 in place of an existing Article of that number, and amended by [S.R. 1995 No. 128](#)