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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

**Summary financial statements**

**11.**—(1) For the heading before Article 259 of the 1986 Order (provision of summary financial statement to shareholders)(1) substitute “Summary financial statement”.

(2) In paragraph (1) of that Article –

- (a) for the words from “A public company” to “listed” substitute “A company”, and
- (b) omit the definitions of “listed” and “the official list”.

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(1) Article 259 was inserted into the 1986 Order by Article 17 of the Companies (Northern Ireland) Order 1990 in place of an existing Article of that number, and amended by [S.R. 1993 No. 220](#), [S.I.2001/3649](#) and [S.R. 2003 No. 3](#)