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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**

**Amendment of Schedules to the 1986 Order**

**14.**—(1) Schedule 4 to the 1986 Order (form and content of company accounts)(1) is amended in accordance with Schedule 2 to these Regulations.

(2) Schedule 8 to the 1986 Order (form and content of accounts prepared by small companies)(2) is amended in accordance with Schedule 3 to these Regulations.

(3) Schedule 8A to the 1986 Order (form and content of abbreviated accounts of small companies delivered to registrar)(3) is amended in accordance with Schedule 4 to these Regulations.

(4) Schedule 9 to the 1986 Order (form and content of accounts of banking companies and groups)(4) is amended in accordance with Schedule 5 to these Regulations.

(5) Schedule 9A to the 1986 Order (form and content of accounts of insurance companies and groups)(5) is amended in accordance with Schedule 6 to these Regulations.

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(1) Schedule 4 was amended by Article 6(2) of, and Schedule 1 to, the Companies (Northern Ireland) Order 1990

(2) Schedule 8 was substituted by [S.R. 1997 No. 436](#)

(3) Schedule 8A was inserted into the 1986 Order by [S.R. 1997 No. 436](#)

(4) Parts I to III of Schedule 9 were inserted before a re-numbered Schedule 9A by [S.R. 1992 No. 258](#). Part IV of Schedule 9 was substituted by Article 20(3) and (4) of, Part IV of Schedule 7 to, the Companies (Northern Ireland) Order 1990

(5) Parts I and II of Schedule 9 to the 1986 Order were formed into a new Schedule 9A by [S.R. 1992 No. 258](#). A new Schedule 9A was substituted by [S.R. 1994 No. 428](#)