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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

**Subsidiary undertakings included in consolidation**

5. In Article 237 of the 1986 Order (subsidiary undertakings included in the consolidation)(1) –
  - (a) in paragraph (3)(c), omit from “and the undertaking” to the end, and
  - (b) omit paragraph (4).

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(1) Article 237 was inserted into the 1986 Order by Article 7 of the Companies (Northern Ireland) Order 1990 in place of an existing Article of that number