

SCHEDULE 1

IAS ACCOUNTS: CONSEQUENTIAL AMENDMENTS TO 1986 ORDER

12. In Article 241(5) (criminal penalty for failing to comply with accounting requirements)(1), after “requirements of this Order” insert “(or, where applicable, of Article 4 of the IAS Regulation)”.

(1) Article 241 was inserted into the 1986 Order by Article 9 of the Companies (Northern Ireland) Order 1990 in place of an existing Article of that number