
STATUTORY RULES OF NORTHERN IRELAND

2005 No. 61

The Companies (1986 Order) (Operating and Financial Review and Directors' Report etc.) Regulations (Northern Ireland) 2005

PART V

REVISION OF DEFECTIVE REPORTS AND REVIEWS

Persons authorised to apply to court in connection with defective reports and reviews

16. In paragraph (1) of Article 253C of the 1986 Order (other persons authorised to apply to court)⁽¹⁾ –

- (a) in sub-paragraph (a), for “the accounting requirements of this Order” substitute “the requirements of this Order relating to accounts, directors' reports and operating and financial reviews”; and
- (b) in sub-paragraph (b), for “annual accounts of companies” substitute “companies' annual accounts, directors' reports and operating and financial reviews”.

⁽¹⁾ Article 253C was inserted into the 1989 Order by Article 14 of the Companies (Northern Ireland) Order 1990, and amended by S.R. 2004 No. 496