

---

STATUTORY RULES OF NORTHERN IRELAND

---

**2006 No. 137**

**COMPANIES**

**The Companies (1986 Order) (Investment  
Companies and Accounting and Audit  
Amendments) Regulations (Northern Ireland) 2006**

*Made* - - - - - *16th March 2006*

*Coming into operation* *1st April 2006*

The Department of Enterprise, Trade and Investment<sup>(1)</sup>, being a Department designated<sup>(2)</sup> for the purposes of section 2(2) of the European Communities Act 1972<sup>(3)</sup> in relation to measures relating to the acquisition by companies of their own shares, and to distributions to their shareholders, in exercise of the powers conferred upon it by section 2(2) of that Act and by Article 265 of the Companies (Northern Ireland) Order 1986<sup>(4)</sup>, makes the following Regulations:

---

(1) Formerly the Department of Economic Development: *see* S.I.1999/283 (N.I. 1), Article 3(5)

(2) S.I. 1999/654

(3) 1972 c. 68; as amended by the European Economic Area Act 1993 (c. 51)

(4) S.I. 1986/1032 (N.I.6); Article 265 was inserted into the 1986 Order by Article 22 of the Companies (Northern Ireland) Order 1990 (S.I. 1990/593 (N.I.5)) in place of an existing Article of that number