STATUTORY RULES OF NORTHERN IRELAND

2006 No. 137

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

PART I

GENERAL

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Companies (1986 Order) (Investment Companies and Accounting and Audit Amendments) Regulations (Northern Ireland) 2006.

(2) These Regulations shall come into operation on 1st April 2006, and apply to accounts copies of which are delivered to the registrar of companies on or after that date.

(3) Part III and regulation 12 in Part IV of these Regulations have effect as respects companies' financial years which begin on or after 1st July 2005 and which end on or after 1st April 2006.

(4) In these Regulations, the "1986 Order" means the Companies (Northern Ireland) Order 1986.