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STATUTORY RULES OF NORTHERN IRELAND

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**2006 No. 137**

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

PART III

ADJUSTMENT OF NON-COMPARABLE AMOUNTS

**Adjustment of prior year items in balance sheet and profit and loss account of insurance companies**

**10.** In paragraph 3(2) of Schedule 9A to the 1986 Order (requirement to adjust non-comparable corresponding amounts in balance sheet and profit and loss account of insurance companies)<sup>(1)</sup>—

- (a) for “shall be adjusted” substitute “may be adjusted”, and
- (b) for “particulars of the adjustment and the reasons for it” substitute “particulars of the non-comparability and of any adjustment”.

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<sup>(1)</sup> Parts I and II of Schedule 9 to the Companies (Northern Ireland) Order 1986 were formed into a new Schedule 9A by regulation 5 of [S.R. 1992 No. 258](#). A new Schedule 9A was substituted by regulation 4 of, and Schedule 1 to, [S.R. 1994 No. 428](#)