

SCHEDULE 1

Regulation 2

1. Schedule 1 to the principal regulations is amended as follows.
2. After the entry relating to Article 233 of the 1986 Order (alteration of accounting reference date) insert—

“Article 234 (duty to prepare individual accounts)(1)	
Paragraph (3)	Omit paragraph (3)
Article 235 (duty to prepare group accounts)(2)	
Paragraph (4)	Omit paragraph (4).”

3. After the entry relating to Article 236 of the 1986 Order (exemption for parent companies included in accounts of larger group) insert—

“Article 236A (exemption for parent companies included in non-EEA group accounts)(3)	
Paragraph (4)	Omit paragraph (4).”

4. For the entry relating to Articles 242 (duty to prepare directors’ report) and 242A (approval and signing of directors’ report) of the 1986 Order substitute—

“Articles 242 to 242ZZB (duty to prepare directors’ report)(4)	Omit Articles 242 to 242ZZB
Article 242A (approval and signing of directors’ report)(5)	Omit Article 242A
Articles 242B (duty to prepare directors’ remuneration report) and 242C (approval and signing of directors’ remuneration report)(6)	Omit Articles 242B and 242C.”

5. In the entry relating to Article 243 of the 1986 Order (auditors’ report)(7), for “paragraph (3)”, in both places where it occurs, substitute “paragraphs (3) to (5)”.

6. In the entry relating to Article 246 of the 1986 Order (persons entitled to receive copies of accounts and reports)(8) after the entry relating to paragraph (1) insert—

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- (1) Article 234 was inserted by Article 6(1) of the Companies (Northern Ireland) Order 1990 (S.I. 1990/593 (N.I. 5)), and amended by regulation 2 of S.R. 2004 No.496
 - (2) Article 235 was inserted by Article 7(1) of the Companies (Northern Ireland) Order 1990 (S.I. 1990/593 (N.I. 5)), and amended by regulation 2 of S.R. 2004 No. 496
 - (3) Article 263A was inserted by regulation 4 of S.R. 2004 No. 496
 - (4) Article 242 was substituted, and Articles 242ZZA and 242ZZB inserted, by regulation 2 of S.R. 2005 No. 61
 - (5) Article 242A was inserted by Article 10(1) of the Companies (Northern Ireland) Order 1990 (S.I. 1990/593 (N.I. 5))
 - (6) Articles 242B and 242C were inserted by regulation 3 of S.R. 2005 No. 56
 - (7) Article 243 was substituted by Article 11 of the Companies (Northern Ireland) Order 1990 (S.I. 1990/593 (N.I. 5)), and amended by regulation 4 of S.R. 2005 No. 56, by regulation 6 of S.R. 2004 No.496 and by regulations 3 and 10 of S.I. 2005 No. 61
 - (8) Article 246 was inserted by Article 12 of the Companies (Northern Ireland) Order 1990 (S.I. 1990/593 (N.I. 5)), and amended by Article 11 of S.R. 2003 No. 3, by regulation 10(4) of S.R. 2005 No. 56, by regulation 17 of, and paragraph 2 of the Schedule to S.R. 2005 No. 61 and by regulation 2(2) of, and paragraph 5 of the Schedule to, S.R. 2006 No. 94

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“Paragraph (1A)	Omit paragraph (1A)(b) to (d).”.
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7. For the entry relating to paragraph (1) of Article 247 of the 1986 Order (right to demand copies of accounts and reports)(9) substitute—

“Paragraph (1)	(a) Omit sub-paragraphs (b), and (c), and (b) in sub-paragraph (d) omit the words from “and that directors’ report” to the end.”.
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8. In the entry relating to Article 248 of the 1986 Order (requirements in connection with publication of accounts)(10), for the modification to paragraph (3)(d) substitute “(b) omit sub-paragraph (e), and”.

9. After the entry relating to Article 249 of the 1986 Order (accounts and report to be laid before company in general meeting) insert—

“Article 249A (members’ approval of directors’ remuneration report)(11)	Omit Article 249A”
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10. For the entry relating to paragraph (1) of Article 250 of the 1986 Order (accounts and reports to be delivered to registrar)(12) substitute—

“Paragraph (1)	(a) For the words “The directors of a company” substitute “The designated members of a limited liability partnership”, (b) omit sub-paragraphs (b) and (c), (c) in sub-paragraph (d) omit from “and that directors’ report” to the end, and (d) for “the directors’ must annex” substitute “the designated members must annex”.”.
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11. Omit the entry relating to Article 251 of the 1986 Order (accounts of subsidiary undertakings to be appended in certain cases)(13).

12. Omit the entry relating to Article 252(3) of the 1986 Order (3 month extension of period allowed for delivering accounts where overseas interests)(14).

(9) Article 247 was inserted by Article 12 of the Companies (Northern Ireland) Order 1990 (S.I. 1990/593 (N.I. 5)), and amended by Article 11 of S.R.2003 No. 3, by regulation 10(6) of S.R. 2005 No. 56 and by regulation 17 of, and paragraph 3 of the Schedule to, S.R. 2005 No. 61 and by regulation 2(2) and paragraph 6 of the Schedule to S.R. 2006 No. 94

(10) Article 248 was inserted by Article 12 of the Companies (Northern Ireland) Order 1990 (S.I. 1990/593 (N.I. 5)), and amended by regulation 4 of, and paragraph 1 of Schedule 1 to, S.R. 1995 No.128 and by regulation 8 of S.R. 2004 No.496

(11) **Article 249A was inserted by regulation 7 of S.R.2005 No.56**

(12) Article 250 was inserted by Article 13 of the Companies (Northern Ireland) Order 1990 (S.I. 1990/593 (N.I. 5)), and amended by regulation 10(8) of S.R. 2005 No. 56 and by regulation 17 of, and paragraph 5 of the Schedule to, S.R. 2005 No. 61 and by regulation 2(2) of, and paragraph 8 of the Schedule to S.R. 2006 No. 94

(13) Article 251 was repealed by regulation 15 of, and paragraph 6 in Part 1 of Schedule 7 to S.R. 2004 No. 496

(14) Article 252 was inserted by Article 13 of the Companies (Northern Ireland) Order 1990 (S.I. 1990/593 (N.I. 5)). Article 252(3) was repealed by regulation 9 of S.R. 2004 No.496

13. For the entry relating to Article 253 of the 1986 Order (voluntary revision of annual accounts and directors' report)(15) substitute—

“Article 253 (voluntary revision of accounts)

Paragraph (1)	For paragraph (1) substitute— “(1) If it appears to the members of a limited liability partnership that any annual accounts did not comply with the requirements of this Order, they may prepare revised accounts.”.
Paragraph (2)	(a) Omit the words “, or report” in both places where they occur, and (b) omit the words “laid before the company in general meeting or.”.
Paragraph (3)	Omit the words from “or a revised summary financial statement” to the end.
Paragraph (4)	(a) In sub-paragraph (a), omit the words “statement or report”, (b) in sub-paragraph (b), omit the words “or reporting accountant” and the words “, statement or report”, and (c) in sub-paragraph (c)— (i) For “where the previous accounts or report” substitute “where the previous accounts”, (ii) omit head (ii), and (iii) omit the words from “, or where a summary financial statement” to the end.”.

14. For the entry relating to Article 253A (Department's notice in respect of annual accounts)(16) substitute—

“Article 253A(Department's notice in respect of annual accounts)

Paragraph (1)	(a) For sub-paragraphs (a) and (b) substitute— “a copy of a limited liability partnership's annual accounts has been delivered to the registrar,” and (b) omit the words “, report or review”.
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(15) Article 253 was inserted by Article 14 of the Companies (Northern Ireland) Order 1990 (S.I. 1990/593(N.I. 5)) and amended by regulation 4 of, and paragraph 2 in Part 1 of Schedule 1 to, S.R. 1995 No.128, by regulations 3 and 10 of, and paragraph 13 of Schedule 1 to, S.R. 2004 No. 496, by regulation 10(9) of S.R. 2005 No. 56, and by regulation 13 of S.R. 2005 No. 61, and by regulation 2(2) of, and paragraph 9 of Schedule to, S.R. 2006 No. 94

(16) Article 253A was inserted by Article 14 of the Companies (Northern Ireland) Order 1990 (S.I. 1990/593 (N.I. 5)), and amended by regulation 3 of, and paragraph 13 of Schedule 1 to, S.R. 2004 No. 496, by regulation 14 of S.R. 2005 No. 61 and by regulation 2(2) of, and paragraph 10 of the Schedule to, S.R. 2006 No.94

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Paragraph (2)	Omit the words “or report” and the words “or a revised report”.
Paragraph (3)	Omit the words “or report” in both places where they occur.
Paragraph (4)	Omit the words “and revised directors’ reports” and the words “, or reports” in both places where they occur.”.

15. For the entry relating to Article 253B (application to court in respect of defective accounts)(17) substitute—

“Article 253B (application in respect of defective accounts, reports and reviews)	
Paragraph (1)	Omit the words “or a directors’ report does not comply” and the words “or revised report”.
Paragraph (3)	Omit sub-paragraph (b).
Paragraph (3A)	Omit paragraph (3A).
Paragraph (4)	Omit the words “or report” in each place where they occur and the words “or a revised report”.
Paragraph (5)	Omit the words “or report” in both places where they occur.
Paragraph (7)	Omit the words “revised directors’ reports,” and the words “or reports” in both places where they occur.”.

16. After the entry relating to Article 253B insert—

“Article 253C (other persons authorised to apply to court)(18)	
Paragraph (1)	Omit the words “and directors’ reports” in both places where they occur.”.

17. At the beginning of the entry relating to Article 254A of the 1986 Order (special provisions for medium-sized companies)(19) insert—

“Paragraph (2A)	Omit paragraph (2A).”.
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(17) Article 253B was inserted by Article 14 of the Companies (Northern Ireland) Order 1990 (S.I. 1990/593 (N.I. 5)), and amended by regulation 3 of, and paragraph 13 of Schedule 1 to, S.R. 2004 No.496, by regulation 10(10) of S.R. 2005 No. 56, by regulation 15 of S.R. 2005 No. 61 and by regulation 2(2) of, and paragraph 11 of the Schedule to, S.R. 2006 No. 94

(18) Article 253C was inserted by Article 14 of the Companies (Northern Ireland) Order 1990 (S.I. 1990/593 (N.I. 5)), and amended by regulation 3 of, and paragraph 13 of Schedule 1 to, S.R. 2004 No.496, by regulation 16 of S.R. 2005 No. 61 and by regulation 2(2) of, and paragraph 12 of the Schedule to, S.R. 2006 No. 94

(19) Article 254A was inserted by regulation 3 of S.R. 1997 No. 436, and amended by regulation 3 of, and paragraph 15 of Schedule 1 to, S.R. 2004 No. 496 and by regulation 5 of S.R. 2005 No. 61

18. For the entry relating to Article 255A (cases in which special provisions do not apply)(20) substitute—

“Article 255A (cases in which special provisions do not apply)

Paragraph (1B)

For paragraph (1B) substitute—

“(1B) A limited liability partnership is ineligible if it is a person (other than a banking limited liability partnership) who has permission under Part 4 of the Financial Services and Markets Act 2000 to carry on one or more regulated activities.””.

19. In sub-paragraph (a) of the entry relating to paragraph (1) of Article 270 of the 1986 Order (minor definition)(21), for “and “credit institution”” substitute ““credit institution” and “quoted company””.

20. In sub-paragraph (a) of the entry relating to paragraph (1) of Article 270A of the 1986 Order (index of defined expressions)(22) after ““credit institution”” insert “, “quoted company””.

21. In the entry relating to paragraph 3 of Schedule 4 to the 1986 Order (form and content of company accounts)(23), omit the entry relating to sub-paragraph (7)(b) and (c).

22. Before the entry relating to paragraph 37 of Schedule 4 to the 1986 Order insert—

“Paragraph 35A(24)

Omit sub-paragraphs (b), (c) and (d).”.

23. In the entry relating to paragraph 3 of Schedule 8 to the 1986 Order (form and content of accounts prepared by small companies)(25), omit the reference to sub-paragraph (7)(b).

24. Before the entry relating to paragraph 37 of Schedule 8 to the 1986 Order—

“Paragraph 35A(26)

Omit sub-paragraphs (b), (c) and (d).”.

(20) Article 255A was inserted by regulation 4 of [S.R. 1997 No. 436](#), and amended by article 51 of [S.I. 2001/3649](#) and by regulation 6 of [S.R. 2005 No. 61](#). The entry relating to Article 255A in the Schedule to the principal regulations was amended by article 8 of [S.I. 2004/355](#)

(21) Article 270 was inserted by Article 24 of the Companies (Northern Ireland) Order 1990 ([S.I. 1990/593 \(N.I. 5\)](#)) and amended by regulation 6 of [S.R. 1993 No. 199](#), by regulation 11(1) of [S.R. 1997 No.314](#), by regulation 5 of [S.R. 2004 No. 263](#), by regulation 2 of [S.I.2000/2952](#), by Article 14(1) of [S.R. 2003 No. 3](#), by regulation 3 of [S.I. 2002/765](#), by regulation 10(11) of [S.R. 2005 No. 56](#) and by regulation 3 of, and paragraph 22 of Schedule 1 to, [S.R. 2004 No.496](#). The entry relating to section 262 in the Schedule to the principal regulations was amended by article 8 of [S.I. 2004/355](#)

(22) Article 270A was inserted by Article 24 of the Companies (Northern Ireland) Order 1990 ([S.I. 1990/593 \(N.I. 5\)](#)), and amended by regulation 6 of, and paragraph 3 of Schedule 2 to, [S.R. 1992 No. 258](#), by regulation 5 of, and paragraph 5 of Schedule 2 to, [S.R. 1994 No. 428](#), by regulation 4 of, and paragraph 3 of Schedule 1 to, [S.I 1995 No. 128](#), by regulation 11(2) of [S.R. 1997 No. 314](#), by regulation 7 of [S.R. 1997 No. 436](#), by regulation 5(4) of [S.I. 2004 No. 263](#), by article 14(2) of [S.R. 2003 No. 3](#), by regulation 10 of [S.R. 2005 No. 56](#) and by regulation 3 of, and paragraph 23 of Schedule 1 to, [S.R. 2004 No. 496](#). The entry relating to Article 270A in the Schedule to the principal regulations was amended by article 8 of [S.I. 2004/355](#)

(23) Sub-paragraph 3 was amended by regulation 13(1) of, and paragraphs 1 and 2 of Schedule 1 to, [S.R. 1997 No. 314](#) and by regulation 14(1) of, and paragraph 2 of Schedule 2 to, [S.R. 2004 No. 496](#)

(24) Paragraph 35A of Schedule 4 was inserted by regulation 14(1) of, and paragraph 6(2) of Schedule 2 to, [S.R. 2004 No.496](#)

(25) Schedule 8 was substituted by regulation 2(2) of, and Schedule 1 to, [S.R. 1997 No.436](#). Sub-paragraph 3(7) of Schedule 8 was repealed by regulation 14(2) of, and paragraph 2 of Schedule 3 to, [S.R. 2004 No. 496](#)

(26) Paragraph 35A of Schedule 8 was inserted by regulation 14(2) of, and paragraph 6(2) of Schedule 3 to, [S.R. 2004 No. 496](#)

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SCHEDULE 2

Regulation 3

Amendments to Schedule 3 to the principal regulations

1. Schedule 3 to the principal regulations is amended as follows.

2. In the paragraph after the entry relating to Article 20, relating to modifications to Articles 15 and 16 of the 1989 Order where a proposal under Article 14 has been made by the limited liability partnership, for the words “an administration order is in force in relation to the limited liability partnership” substitute “the limited liability partnership is in administration”.

3. Omit the entries relating to Articles 21, 22, 23, 24, 26 and 27 of the 1989 Order⁽²⁷⁾.

4. In the entry relating to Article 70 of the 1989 Order (circumstances in which company may be wound up voluntarily)⁽²⁸⁾—

Insert after paragraph (1)

“paragraph (1A)	For “company passes a resolution for voluntary winding up” substitute “limited liability partnership determines that it is to be wound up voluntarily” and for “resolution” where it appears for the second time substitute “determination”.
paragraph (1B)	For “resolution for voluntary winding up may be passed only” substitute “determination to wind up voluntarily may only be made” and in sub-paragraph (b), for “passing of the resolution” substitute “making of the determination”.

5. In the entry relating to Article 107 of the 1989 Order (avoidance of property dispositions, etc.)⁽²⁹⁾, insert in the left hand column “paragraph (1)”.

6. In the entry relating to Article 6 of the 1989 Order (“insolvency” and “go into liquidation”)⁽³⁰⁾ insert at the end—

“paragraph (3)	For “resolution for voluntary winding up” substitute “determination to wind up voluntarily”.
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7. In the entry relating to Schedule A1 to the 1989 Order (moratorium where directors prepare voluntary arrangement)⁽³¹⁾—

(1) For the modification to paragraph 17, sub-paragraph (2) substitute—

“paragraph 17

⁽²⁷⁾ Articles 21, 22, 23, 24, 26 and 27 were substituted by Article 3(2) of, and Schedule B1 to, the Insolvency (Northern Ireland) Order 2005 (S.I. 2005/1455 (N.I. 10))

⁽²⁸⁾ Article 70 was amended by Article 3(3) of, and paragraph 24 of Schedule 2 to the Insolvency (Northern Ireland) Order 2005 (S.I. 2005/1455 (N.I. 10))

⁽²⁹⁾ Article 107 was amended by Article 3(3) of, and paragraph 26 of Schedule 2 to, the Insolvency (Northern Ireland) Order 2005.

⁽³⁰⁾ Article 6 was amended by Article 3(3) of, and paragraph 20 of Schedule 2 to, the Insolvency (Northern Ireland) Order 2005

⁽³¹⁾ Schedule A1 was inserted by Article 3 of, and paragraph 5 of Schedule 1 to, the Insolvency (Northern Ireland) Order 2002 (S.I. 3125 (N.I. 6))

sub-paragraph 2	In head (c) for “meetings of the company and” substitute “a meeting of”. For “directors” substitute “the designated members of the limited liability partnership”.
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(2) After the entry relating to paragraph 48, sub-paragraph (4)(b)(ii) insert—

“paragraph 48 sub-paragraph (5)	For “directors do” substitute “limited liability partnership does”.
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8. Before the entry relating to Schedule 1 to the 1989 Order (powers of the administrator or administrative receiver) insert—

“Schedule B1(administration)(32)

paragraph 3

sub-paragraph (c)	For “company or its directors” substitute “limited liability partnership”.
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paragraph 9

sub-paragraph(1)(a)	For “resolution for voluntary winding up” substitute “determination to wind up voluntarily”.
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paragraph 10

Omit.

paragraph 13

sub-paragraph (1)(b)

Omit.

paragraph 23

For sub-paragraph (1) substitute—

“(1) A limited liability partnership may appoint an administrator.”.

Omit sub-paragraph (2).

paragraph 24

sub-paragraph (1)(b)

Omit “or its directors”.

paragraph 43

sub-paragraph (2)

For “resolution may be passed for the winding up of” substitute “determination to wind up voluntarily may be made by”.

paragraph 62

For paragraph 62 substitute—

“62. The administrator has power to prevent any person from taking part in the management of the business of the limited liability partnership and to

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	appoint any person to be a manager of that business.”.
paragraph 63	At the end add the following— “Paragraphs (3) and (4) of Article 78 shall apply for the purposes of this paragraph as they apply for the purposes of that Article.”.
paragraph 84	
sub-paragraph (5)(b)	For “resolution for voluntary winding up” substitute “determination to wind up voluntarily”.
sub-paragraph (7)(b)	For “passing of the resolution for voluntary winding up” substitute “determination to wind up voluntarily”.
sub-paragraph (7)(e)	For “passing of the resolution for voluntary winding up” substitute “determination to wind up voluntarily.”
paragraph 88	
sub-paragraph (2)(b)	Insert at the end “or”.
sub-paragraph (2)(c)	Omit “or”.
sub-paragraph (2)(d)	Omit the words from “(d)” to “company”.
paragraph 90	
sub-paragraph (2)(b)	Insert at the end “or”.
sub-paragraph (2)(c)	Omit “, or”.
sub-paragraph (2)(d)	Omit the words from “(d)” to “company”.
paragraph 92	
sub-paragraph(1)(c)	Omit.
paragraph 95	Omit.
paragraph 96	For “to 95” substitute “and 94”.
paragraph 98	
sub-paragraph (1)(a)	Omit “or directors”.
paragraph 104	
sub-paragraph (5)	Omit.
paragraph 106	Omit.”.

9. In the entry relating to Schedule 7 to the 1989 Order (punishment of offences under this Order)(33)—

(33) Schedule 7 was amended by Article 113 of, and Schedule 6 to, the Companies (No.2) (Northern Ireland) Order 1990 (S.I. 1990/1504 (N.I. 10)), by Articles 3, 4, and 5 of, and paragraph 55(12) of Schedule 1, paragraph 12 of Schedule 2 and paragraph 15 of Schedule 3 to, the Insolvency (Northern Ireland) Order 2002 (S.I. 2002/3152 (N.I. 6)) and by Articles 3, 25 and 31 of, and paragraph 47 of Schedule 2, paragraph 17 of Schedule 8 and Schedule 9 to, the Insolvency (Northern Ireland) Order 2005

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After the entry relating to Schedule A1 insert—

“Schedule B1, paragraph 28(4)	In the entry relating to Schedule B1, paragraph 28(4) omit “or directors”.
Schedule B1, paragraph 30(7)	In the entry relating to Schedule B1, paragraph 30(7) omit “or directors”.
Schedule B1, paragraph 33	In the entry relating to Schedule B1, paragraph 33 omit “or directors”.
