## STATUTORY RULES OF NORTHERN IRELAND

## 2006 No. 438

## The Companies (1986 Order) (Small Companies' Accounts and Audit) Regulations (Northern Ireland) 2006

## **Dormant companies**

- **4.**—(1) Article 257AA of the 1986 Order (dormant companies)(1) is amended as follows.
- (2) In paragraph (2)(a), for "of Article 255A(1)(a)(i) or (b)" substitute "to it of paragraph (1A), (1B)(a) or (1C)(a) of Article 255A".
  - (3) In paragraph (3), for sub-paragraph (a) substitute—
    - "(a) an authorised insurance company, a banking company, an e-money issuer, an ISD investment firm or a UCITS management company;".

<sup>(1)</sup> Article 257AA was inserted by regulation 3 of S.R. 2001 No. 153, amended by article 53 of S.I. 2001/3649 and regulation 14 of S.R. 2006 No. 137