
STATUTORY RULES OF NORTHERN IRELAND

2006 No. 438

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

Cases where exemption from audit not available

5.—(1) Article 257B(1) of the 1986 Order (cases where exemption from audit not available)(1) is amended as follows.

(2) For sub-paragraph (b) substitute—

“(b) it was an authorised insurance company, a banking company, an e-money issuer, an ISD investment firm or a UCITS management company.”.

(3) Omit sub-paragraph (d).

(1) Article 257B was inserted by regulation 2 of [S.R. 1995 No. 128](#), amended by regulation 9 of [S.R. 1997 No. 314](#), regulation 3 of [S.R. 1997 No. 500](#), regulation 4 of [S.R. 2001 No. 153](#), article 4 of [S.I. 2001/1283](#), article 54 of [S.I. 2001/3649](#), regulation 5 of [S.R. 2004 No.190](#) and regulation 15 of [S.R. 2006 No.137](#)