STATUTORY RULES OF NORTHERN IRELAND

2008 No. 133

COMPANIES

The Companies (Late Filing Penalties) Regulations (Northern Ireland) 2008

Made - - - -	*19th March 2008*
Coming into operation	*6th April 2008*

The Department of Enterprise, Trade and Investment(**1**), in exercise of the powers conferred by Article 265(1) of the Companies (Northern Ireland) Order 1986(**2**) makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Companies (Late Filing Penalties) Regulations (Northern Ireland) 2008 and come into operation on 6th April 2008.

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

Late filing penalties under the 1986 Order from 6th April 2008

2.—(1) This regulation applies where the requirements of Article 250(1) of the 1986 Order are complied with on or after 6th April 2008.

(2) In Article 250A of the 1986 Order(**3**), after paragraph (2) insert—

"(2A) For the purposes of paragraph (2), whether a company is a public company or a private company depends upon its status at the end of the financial year in question.".

Late filing penalties under the 1986 Order from 1st February 2009

3.—(1) This regulation applies where the requirements of Article 250(1) of the 1986 Order (which continue to apply in relation to financial years beginning before 6th April 2008) are complied with on or after 1st February 2009.

(2) For the table in Article 250A(2) of the 1986 Order substitute the following table:

Length of period	***Public company***	***Private company***

(**1**) Formerly the Department of Economic Development: see S.I. 1999/283 (N.I. 1) Article 3(5)
(**2**) S.I. 1986/1032 (N.I. 6); Article 265 was inserted by Article 22 of the Companies (Northern Ireland) Order 1990 S.I. 1990/593 (N.I. 5)
(**3**) Article 250A was inserted by Article 13 of S.I. 1990/593 (N.I. 5)