STATUTORY RULES OF NORTHERN IRELAND

1997 No. 423

COMPANIES

Companies (Revision of Defective Accounts and Report) (Amendment) Regulations (Northern Ireland) 1997

Made - - - -	*22nd September 1997*
Coming into operation	*27th October 1997*

The Department of Economic Development in exercise of the powers conferred on it by Article 253(3) and (4) of the Companies (Northern Ireland) Order 1986(**1**) and of every other power enabling it in that behalf, hereby makes the following Regulations:

1. These Regulations may be cited as the Companies (Revision of Defective Accounts and Report) (Amendment) Regulations (Northern Ireland) 1997 and shall come into operation on 27th October 1997.

2. The Companies (Revision of Defective Accounts and Report) Regulations (Northern Ireland) 1991(**2**) are amended in accordance with regulations 3 to 6.

3. In regulations 6(1) and 7(1), for the words from "where a company's auditors" to "make a further report" substitute "a company's current auditors shall make a report or (as the case may be) further report under Article 243".

4. In regulation 10(3) after "The directors shall also" insert "not more than 28 days after the revision,".

5. After regulation 13 insert—

"**Revision of abbreviated accounts**

13A.—(1) This regulation has effect (subject to regulation 16(2)) where the directors have delivered to the registrar abbreviated accounts which do not comply with the provisions of the Order for reasons other than those specified in regulation 13(2).

(2) The directors of the company shall cause the company—

(**1**) S.I.1986/1032 (N.I. 6); Article 253 was inserted into the Companies (Northern Ireland) Order 1986 by Article 14 of the Companies (Northern Ireland) Order 1990 (S.I. 1990/593 (N.I. 5)), in place of an existing Article of that number, and amended by regulation 4 of, and paragraph 2 of Schedule 1 to, S.R. 1995 No. 128

(**2**) S.R. 1991 No. 268, was amended by regulation 10 of S.R. 1993 No. 267, by regulation 5 of, and Schedule 2 to, S.R. 1995 No. 128 and by regulation 12 of S.R. 1996 No. 179