STATUTORY RULES OF NORTHERN IRELAND

1991 No. 267 (C. 13)

COMPANIES

Companies (1990 Order) (Commencement No. 2) Order(Northern Ireland) 1991

Made - - - - 24th June 1991

The Department of Economic Development, in exercise of the powers conferred on it by Article 1 of the Companies (Northern Ireland) Order 1990(**1**) and paragraph 2(1) of Schedule 1 to the Northern Ireland Act 1974(**2**) and of every other power enabling it in that behalf, hereby makes the following Order:

Citation and interpretation

1. This Order may be cited as the Companies (1990 Order) (Commencement No. 2) Order (Northern Ireland) 1991.

2. In this Order "the 1986 Order" means the Companies (Northern Ireland) Order 1986(**3**) and "the 1990 Order" means the Companies (Northern Ireland) Order 1990.

Provisions of the 1990 Order brought into operation by this Order

3. With the exception of Articles 3 and 13 in so far as they insert a new Article 250A into the 1986 Order the provisions of Part II of the 1990 Order not already in operation shall come into operation on 1st September 1991 subject to the transitional and saving provisions set out in Article 4.

Transitional and saving provisions relating to provisions of the 1990 Order brought into operation by this Order

4.—(1) Notwithstanding:

(a) the repeal of Article 253 of the 1986 Order as originally enacted by the coming into operation, by virtue of this Order, of Article 14 of the 1990 Order, and

(b) the coming into operation, by virtue of this Order, of the provisions in paragraph 27(2) of Schedule 10 to the 1990 Order which omit the references to the said Article 253 in Schedule 23 to the 1986 Order (punishment of offences),

(**1**) S.I. 1990/593 (N.I. 5)
(**2**) 1974 c. 28
(**3**) S.I. 1986/1032 (N.I. 6)

Article 253 of the 1986 Order as originally enacted (together with references to that Article in Schedule 23 to the 1986 Order) shall continue to have effect:

(i) with respect to a company's accounts for a financial year commencing on a date prior to 1st April 1990, where those accounts are laid before the company in general meeting or delivered to the registrar on or after 1st September 1991, and

(ii) with respect to the annual accounts of a company for a financial year commencing on or after 1st April 1990, if those accounts have been approved by the directors under Article 241 of the 1986 Order (as inserted by Article 9 of the 1990 Order) prior to 1st September 1991 but are laid before the company in general meeting or delivered to the registrar on or after that date.

Nothing in this paragraph is to be taken as prejudicing the application of section 28 of the Interpretation Act (Northern Ireland) 1954 (effect of repeal)(**4**).

(2) Article 241(5) of the 1986 Order (as inserted by Article 9 of the 1990 Order) and Articles 253(1) and (2), 253A and 253B of the 1986 Order (all as inserted by Article 14 of the 1990 Order) shall have effect, as from the date of their coming into operation, with respect to the annual accounts of a company for a financial year commencing on or after 1st April 1990 but shall not apply with respect to a company's accounts for a financial year commencing prior to that date.

(3) In this Article "a company's accounts" has the meaning given to it by Article 247 of the 1986 Order as originally enacted and other expressions shall bear the meaning ascribed to them in the 1986 Order as amended by the 1990 Order.

(4) The transitional and saving provisions set out in this Article shall have effect (so far as applicable) in relation to any body corporate to which Part VIII of the 1986 Order is applied (whether or not subject to modification) by any statutory provision as they have effect in relation to a company, unless the context otherwise requires, and accordingly references in this Article to a company shall be construed as including such a body corporate.

Amendment of the Companies (1990 Order) (Commencement No. 1) Order (Northern Ireland) 1990

5.—(l) The amendment made by this Article to the Companies (1990 Order) (Commencement No. 1) Order (Northern Ireland) 1990(**5**) takes effect on 1st September 1991.

(2) Paragraph 2 of Part I of Schedule 2 to the Companies (1990 Order) (Commencement No. 1) Order (Northern Ireland) 1990 is hereby revoked save to the extent that Article 253 of the 1986 Order as originally enacted is continued in operation by Article 4.

Repeals

6. The repeals effected by Schedule 15 to the 1990 Order of the entries relating to Article 253(1) and (2) in Schedule 23 to the 1986 Order, together with Article 26 so far as relating to those repeals, shall come into operation on 1st September 1991 subject to the transitional and saving provisions set out in Article 4.

(**4**) 1954 c. 33 (N.I.)
(**5**) S.R. 1990 No. 246 (C. 9)