Changes to legislation: *There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Companies (Northern Ireland) Order 1990 (repealed). Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

STATUTORY INSTRUMENTS

1990 No. 593 (N.I. 5)

The Companies (Northern Ireland) Order 1990 (repealed)

14th March 1990

\- - - - - - [F1]

F1 Order repealed by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16** and the repeal having been brought into operation on different dates, as to which, see individual provisions.

PART I

INTRODUCTORY

Title and commencement

1. [F2] . . . . . .

F2 Art. 1 repealed (1.10.2009) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2008/2860, **art. 4**, Sch. 1 Pt. 2 (with arts. 5, 7, 8, Sch. 2 (as amended by S.I. 2009/1802, art. 18, Sch; S.I. 2009/1941, arts. 3, 10 and S.I. 2009/2476, reg. 2(3)(4)))

Interpretation

2. [F3] . . . . . .

F3 Art. 2 repealed (1.10.2009) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2008/2860, **art. 4**, Sch. 1 Pt. 2 (with arts. 5, 7, 8, Sch. 2 (as amended by S.I. 2009/1802, art. 18, Sch; S.I. 2009/1941, arts. 3, 10 and S.I. 2009/2476, reg. 2(3)(4)))

PART II

COMPANY ACCOUNTS

Introduction

Introduction

3. [F4] . . . . . .

F4 Art. 3 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Provisions applying to companies generally

Accounting records

4. [F5] . . . . . .

F5 Art. 4 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

A company's financial year and accounting reference periods

5. [F6] . . . . . .

F6 Art. 5 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Individual company accounts

6. [F7] . . . . . .

F7 Art. 6 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Group accounts

7. [F8] . . . . . .

F8 Art. 7 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Additional disclosure required in notes to accounts

8. [F9] . . . . . .

F9 Art. 8 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Approval and signing of accounts

9. [F10] . . . . . .

F10 Art. 9 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Directors' report

10. [F11] . . . . . .

F11 Art. 10 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Auditors' report

11. [F12] . . . . . .

F12 Art. 11 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Publication of accounts and reports

12. [F13] . . . . . .

F13 Art. 12 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Laying and delivering of accounts and reports

13. [F14] . . . . . .

F14 Art. 13 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Remedies for failure to comply with accounting requirements

14. [F15] . . . . . .

F15 Art. 14 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Exemptions and special provisions

Small and medium#sized companies and groups

15. [F16] . . . . . .

F16 Art. 15 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Dormant companies

16. [F17] . . . . . .

F17 Art. 16 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Public listed companies: provision of summary financial statement

17. F18 . . . . . .

F18 Art. 17 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Private companies: election to dispense with laying of accounts and reports before general meeting

18. F19 . . . . . .

F19 Art. 18 repealed (1.10.2007) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/2194, arts. 1(3)(a), **8**, Sch. 2 Pt. 2 (with art. 12)

Unlimited companies: exemption from requirement to deliver accounts and reports

19. F20 . . . . . .

F20 Art. 19 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Banking and insurance companies and groups: special provisions

20. F21 . . . . . .

F21 Art. 20 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Supplementary provisions

Accounting standards

21. F22 . . . . . .

F22 Art. 21 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Power to alter accounting requirements

22. F23 . . . . . .

F23 Art. 22 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Parent and subsidiary undertakings

23. [F24] . . . . . .

F24 Art. 23 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Other interpretation provisions

24. [F25] . . . . . .

F25 Art. 24 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Article 25—Amendments

Article 26—Repeals

PART III [F26]

ELIGIBILITY FOR APPOINTMENT AS COMPANY AUDITOR

F26 mod. by SI 2005/18

Introduction

Introduction

27. [F27] . . . . . .

F27 Art. 27 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Eligibility for appointment

Eligibility for appointment

28. [F28] . . . . . .

F28 Art. 28 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 37(2))

E#ect of appointment of partnership

29. [F29] . . . . . .

F29 Art. 29 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 37(2))