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## STATUTORY INSTRUMENTS

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# 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## The Companies (Northern Ireland) Order 1990 (repealed)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F1 Order repealed by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300, [Sch. 16](#) and the repeal having been brought into operation on different dates, as to which, see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. <sup>F2</sup> .....

F2 Art. 1 repealed (1.10.2009) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300(2), [Sch. 16](#); S.I. 2008/2860, [art. 4](#), Sch. 1 Pt. 2 (with arts. 5, 7, 8, Sch. 2 (as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. <sup>F3</sup> .....

F3 Art. 2 repealed (1.10.2009) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300(2), [Sch. 16](#); S.I. 2008/2860, [art. 4](#), Sch. 1 Pt. 2 (with arts. 5, 7, 8, Sch. 2 (as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. <sup>F4</sup> .....

**Changes to legislation:** *The Companies (Northern Ireland) Order 1990 (repealed) is up to date with all changes known to be in force on or before 17 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

**F4** Art. 3 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)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. <sup>F5</sup> .....

**F5** Art. 4 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)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. <sup>F6</sup> .....

**F6** Art. 5 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)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. <sup>F7</sup> .....

**F7** Art. 6 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)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. <sup>F8</sup> .....

**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. <sup>F9</sup> .....

**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. <sup>F10</sup> .....

**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. <sup>F11</sup> .....

**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. <sup>F12</sup> .....

**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. <sup>F13</sup> .....

**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. <sup>F14</sup> .....

**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. <sup>F15</sup> .....

**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. <sup>F16</sup> .....

**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. <sup>F17</sup> .....

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**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.** <sup>F18</sup> .....

**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.** <sup>F19</sup> .....

**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.** <sup>F20</sup> .....

**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.** <sup>F21</sup> .....

**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.** <sup>F22</sup> .....

**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.** <sup>F23</sup> .....

**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. <sup>F24</sup> .....

**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. <sup>F25</sup> .....

**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 <sup>F26</sup>

### ELIGIBILITY FOR APPOINTMENT AS COMPANY AUDITOR

**F26** mod. by SI 2005/18

#### *Introduction*

### Introduction

27. <sup>F27</sup> .....

**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. <sup>F28</sup> .....

**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))

### Effect of appointment of partnership

29. <sup>F29</sup> .....

**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))

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### Ineligibility on ground of lack of independence

30. <sup>F30</sup> .....

**F30** Art. 30 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))

### Effect of ineligibility

31. <sup>F31</sup> .....

**F31** Art. 31 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))

### Power of Department to require second audit

32. <sup>F32</sup> .....

**F32** Art. 32 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. 41(2))

### *Recognition of supervisory bodies and professional qualifications*

#### Supervisory bodies

33. <sup>F33</sup> .....

**F33** Art. 33 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. 38(2))

#### Meaning of “appropriate qualification”

34. <sup>F34</sup> .....

**F34** Art. 34 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. 38(2))

#### Qualifying bodies and recognised professional qualifications

35. <sup>F35</sup> .....

**F35** Art. 35 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. 38(2))

#### Approval of overseas qualifications

36. <sup>F36</sup> .....

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**F36** Art. 36 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. 38(2))

### *Duties of recognised bodies*

#### **The register of auditors**

**37.** <sup>F37</sup> .....

**F37** Art. 37 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)

#### **Information about firms to be available to public**

**38.** <sup>F38</sup> .....

**F38** Art. 38 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)

#### **Matters to be notified to the Department**

**39.** <sup>F39</sup> .....

**F39** Art. 39 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. 39)

#### **Power to call for information**

**40.** <sup>F40</sup> .....

**F40** Art. 40 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. 39)

#### **Compliance orders**

**41.** <sup>F41</sup> .....

**F41** Art. 41 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)

#### **Directions to comply with international obligations**

**42.** <sup>F42</sup> .....

**F42** Art. 42 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. 41(2))

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## O#ences

### False and misleading statements

43. <sup>F43</sup> .....

**F43** Art. 43 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. 41(2))

### O#ences by bodies corporate, partnerships and unincorporated associations

44. <sup>F44</sup> .....

**F44** Art. 44 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. 41(2))

### Time limits for prosecution of o#ences

45. <sup>F45</sup> .....

**F45** Art. 45 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. 41(2))

### Jurisdiction and procedure in respect of o#ences

46. <sup>F46</sup> .....

**F46** Art. 46 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. 41(2))

## Supplementary provisions

### Fees

47. <sup>F47</sup> .....

**F47** Art. 47 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. 41(2))

### Delegation of functions of Department

48. <sup>F48</sup> .....

**F48** Art. 48 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. 42(2))



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F49

**F49** Art. 48A 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. 42(2))

**F49** Art. 48A 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. 42(2))

Art. 49 rep. by 2004 c. 27

### Exemption from liability for damages

**50.** <sup>F50</sup> .....

**F50** Art. 50 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. 38(2))

### Service of notices

**51.** <sup>F51</sup> .....

**F51** Art. 51 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. 41(2))

### Power to make consequential amendments

**52.** <sup>F52</sup> .....

**F52** Art. 52 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) (with saving by Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948, art. 10)

### Power to make provision in consequence of changes affecting accountancy bodies

**53.** <sup>F53</sup> .....

**F53** Art. 53 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)

### Meaning of “associate”

**54.** <sup>F54</sup> .....

**F54** Art. 54 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. 41(3))

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## Minor definitions

55. <sup>F55</sup> .....

**F55** Art. 55 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. 41(3))

## Index of defined expressions

56. <sup>F56</sup> .....

**F56** Art. 56 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. 41(3))

*Article 57—Repeals*

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## SCHEDULES

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*Schedule 2—Amendments*

*Schedule 3—Amendments*

*Schedule 4—Amendments*

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*Schedule 8—Amendments*

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Schedule 9—Amendments

Schedule 10—Amendments

F57F57 SCHEDULE 11

**F57** Sch. 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, Sch. 4 para. 38(2))

PART I

GRANT AND REVOCATION OF RECOGNITION

*Application for recognition of supervisory body*

.....

1. <sup>F58</sup> .....

**F58** Sch. 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, Sch. 4 para. 38(2))

*Grant and refusal of recognition*

.....

2. <sup>F59</sup> .....

**F59** Sch. 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, Sch. 4 para. 38(2))

*Revocation of recognition*

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3. <sup>F60</sup> .....

**F60** Sch. 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, Sch. 4 para. 38(2))

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## PART II

### REQUIREMENTS FOR RECOGNITION

#### *Holding of appropriate qualification*

.....

4. <sup>F61</sup> .....

**F61** Sch. 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, Sch. 4 para. 38(2))

.....

5. <sup>F62</sup> .....

**F62** Sch. 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, Sch. 4 para. 38(2))

#### *Auditors to be fit and proper persons*

.....

6. <sup>F63</sup> .....

**F63** Sch. 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, Sch. 4 para. 38(2))

#### *Professional integrity and independence*

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7. <sup>F64</sup> .....

**F64** Sch. 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, Sch. 4 para. 38(2))

#### *Technical standards*

.....

8. <sup>F65</sup> .....

**F65** Sch. 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, Sch. 4 para. 38(2))

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*Procedures for maintaining competence*

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**9.** <sup>F66</sup> .....

**F66** Sch. 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, Sch. 4 para. 38(2))

*Monitoring and enforcement*

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**10.** <sup>F67</sup> .....

**F67** Sch. 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, Sch. 4 para. 38(2))

*Membership, eligibility and discipline*

.....

**11.** <sup>F69</sup> .....

**F69** Sch. 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, Sch. 4 para. 38(2))

*Investigation of complaints*

.....

**12.** <sup>F70</sup> .....

**F70** Sch. 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, Sch. 4 para. 38(2))

*Meeting of claims arising out of audit work*

.....

**13.** <sup>F72</sup> .....

**F72** Sch. 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, Sch. 4 para. 38(2))

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*Register of auditors and other information to be made available*

.....

**14.** <sup>F73</sup> .....

**F73** Sch. 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, Sch. 4 para. 38(2))

*Taking account of costs of compliance*

.....

**15.** <sup>F74</sup> .....

**F74** Sch. 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, Sch. 4 para. 38(2))

*Promotion and maintenance of standards*

.....

**16.** <sup>F75</sup> .....

**F75** Sch. 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, Sch. 4 para. 38(2))

**F76** .....

**F76** Sch. 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, Sch. 4 para. 38(2))

<sup>F77</sup>**F77** SCHEDULE 12

.....

**F77** Sch. 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, Sch. 4 para. 38(2))

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F87F87 SCHEDULE 13

**F87** Sch. 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, Sch. 4 para. 42(2))

*Introductory*

.....

1. <sup>F88</sup> .....

**F88** Sch. 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, Sch. 4 para. 42(2))

*Status*

.....

2. <sup>F89</sup> .....

**F89** Sch. 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, Sch. 4 para. 42(2))

*Name, members and chairman*

.....

3. <sup>F90</sup> .....

**F90** Sch. 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, Sch. 4 para. 42(2))

*Financial provisions*

.....

4. <sup>F91</sup> .....

**F91** Sch. 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, Sch. 4 para. 42(2))

*Proceedings*

.....

5. <sup>F92</sup> .....



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**F92** Sch. 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, Sch. 4 para. 42(2))

### *Fees*

.....

**6.** <sup>F93</sup> .....

**F93** Sch. 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, Sch. 4 para. 42(2))

### *Legislative functions*

.....

**7.** <sup>F94</sup> .....

**F94** Sch. 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, Sch. 4 para. 42(2))

.....

**8.** <sup>F95</sup> .....

**F95** Sch. 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, Sch. 4 para. 42(2))

.....

**9.** <sup>F96</sup> .....

**F96** Sch. 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, Sch. 4 para. 42(2))

### *Report and accounts*

.....

**10.** <sup>F97</sup> .....

**F97** Sch. 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, Sch. 4 para. 42(2))

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*Other supplementary provisions*

.....

**11.** <sup>F98</sup> .....

**F98** Sch. 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, Sch. 4 para. 42(2))

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**12.** <sup>F99</sup> .....

**F99** Sch. 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, Sch. 4 para. 42(2))

**F100** .....

**F100** Sch. 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, Sch. 4 para. 42(2))

*Schedule 14 rep. by 2004 c. 27*

*Schedule 15—Repeals*

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**Changes and effects yet to be applied to :**

- Sch.10 para.30(1) revoked by [1997 c. 16 ss.61\(2\)ss.61\(3\)113Sch.18 Pt.VI\(3\)](#) Notes i-3