

## STATUTORY INSTRUMENTS

# 1990 No. 593

## The Companies (Northern Ireland) Order 1990 (repealed)

### PART III <sup>F1</sup>

#### ELIGIBILITY FOR APPOINTMENT AS COMPANY AUDITOR

**F1** mod. by SI 2005/18

**F1** Order repealed by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300, [Sch. 16](#) and the repeal having been brought into operation on different dates, as to which, see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

#### *Introduction*

#### **Introduction**

27. <sup>F2</sup> .....

**F2** [Art. 27](#) repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300, [Sch. 16](#); S.I. 2007/3495, [art. 8\(a\)](#), [Sch. 2 Pt. 2](#) (with arts. 7, 12)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>F3</sup> .....

**F3** [Art. 28](#) repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300, [Sch. 16](#); S.I. 2007/3495, [art. 8\(a\)](#), [Sch. 2 Pt. 2](#) (with arts. 7, 12, [Sch. 4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>F4</sup> .....

**F4** [Art. 29](#) repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300, [Sch. 16](#); S.I. 2007/3495, [art. 8\(a\)](#), [Sch. 2 Pt. 2](#) (with arts. 7, 12, [Sch. 4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\(2\)](#))

#### **Ineligibility on ground of lack of independence**

30. <sup>F5</sup> .....

*Changes to legislation: There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1990 (repealed), PART III . (See end of Document for details)*

**F5** Art. 30 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 37(2))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>F6</sup> .....

**F6** Art. 31 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 37(2))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>F7</sup> .....

**F7** Art. 32 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 41(2))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>F8</sup> .....

**F8** Art. 33 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 38(2))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>F9</sup> .....

**F9** 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>F10</sup> .....

**F10** 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>F11</sup> .....

**F11** 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>F12</sup> .....

**F12** 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>F13</sup> .....

**F13** 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>F14</sup> .....

**F14** 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>F15</sup> .....

**F15** 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>F16</sup> .....

**F16** 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>F17</sup> .....

**F17** 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))

*Offences*

**False and misleading statements**

43. <sup>F18</sup> .....

**F18** 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))

**Offences by bodies corporate, partnerships and unincorporated associations**

44. <sup>F19</sup> .....

**F19** 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 offences**

45. <sup>F20</sup> .....

**F20** 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 offences**

46. <sup>F21</sup> .....

**F21** 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>F22</sup> .....

**F22** 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>F23</sup> .....

**F23** 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))

.....

F24

**F24** 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))

**F24** 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>F25</sup> .....

**F25** 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>F26</sup> .....

**F26** 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>F27</sup> .....

**F27** 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>F28</sup> .....

**F28** 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>F29</sup> .....

**F29** 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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**Changes to legislation:** There are currently no known outstanding effects for the *The Companies (Northern Ireland) Order 1990 (repealed), PART III*. (See end of Document for details)

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## Minor definitions

55. <sup>F30</sup> .....

**F30** 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>F31</sup> .....

**F31** 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*

**Changes to legislation:**

There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1990 (repealed), PART III .