

## STATUTORY INSTRUMENTS

# 1990 No. 593

## The Companies (Northern Ireland) Order 1990 (repealed)

### PART II **N.I.**

#### COMPANY ACCOUNTS

**F1** Order repealed by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300, **Sch. 16** and the repeal having been brought into operation on different dates, as to which, see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

3. <sup>F1</sup> .....

**F1** [Art. 3](#) repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)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** **N.I.**

4. <sup>F2</sup> .....

**F2** [Art. 4](#) repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)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** **N.I.**

5. <sup>F3</sup> .....

**F3** [Art. 5](#) repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)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** **N.I.**

6. <sup>F4</sup> .....

**F4** [Art. 6](#) repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)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** **N.I.**

7. <sup>F5</sup> .....

**F5** Art. 7 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)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

8. <sup>F6</sup> .....

**F6** Art. 8 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)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

9. <sup>F7</sup> .....

**F7** Art. 9 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)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** **N.I.**

10. <sup>F8</sup> .....

**F8** Art. 10 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)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** **N.I.**

11. <sup>F9</sup> .....

**F9** Art. 11 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)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** **N.I.**

12. <sup>F10</sup> .....

**F10** 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** **N.I.**

13. <sup>F11</sup> .....

**F11** 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 **N.I.**

### 14. <sup>F12</sup> .....

**F12** 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 **N.I.**

### 15. <sup>F13</sup> .....

**F13** 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 **N.I.**

### 16. <sup>F14</sup> .....

**F14** 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 **N.I.**

### 17. <sup>F15</sup> .....

**F15** 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 **N.I.**

### 18. <sup>F16</sup> .....

**F16** 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 **N.I.**

### 19. <sup>F17</sup> .....

**F17** 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 **N.I.**

### 20. <sup>F18</sup> .....

**F18** 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** **N.I.**

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

**F19** 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** **N.I.**

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

**F20** 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** **N.I.**

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

**F21** 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** **N.I.**

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

**F22** 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*

**Changes to legislation:**

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