STATUTORY RULES OF NORTHERN IRELAND

1996 No. 179

COMPANIES

Companies (Summary Financial Statement) Regulations (Northern Ireland) 1996

Made - - - - 30th April 1996 Coming into operation 10th June 1996

COMPANIES (SUMMARY FINANCIAL STATEMENT) REGULATIONS (NORTHERN IRELAND) 1996

Part I

General

- 1. Citation and commencement
- 2. Interpretation

Part II

Conditions for sending out summary financial statement

- 3. Cases in which sending of summary financial statement prohibited
- 4. Ascertainment of entitled person's wishes
- 5. Consultation by notice
- 6. Relevant consultation

Part III

Form and content of summary financial statement

- 7. Provisions applying to all companies and groups
- 8. Companies and groups other than banking and insurance companies and groups
- 9. Banking companies and groups
- 10. Insurance companies and groups

Part IV

Transitionals etc

11. Revocation, transitional and saving provisions

12. Consequential amendments Signature

SCHEDULE Form and content of summary financial statement of companies and

- 1 groups other than banking or insurance companies and groups
- 1. Form of summary financial statement
- 2. Summary directors' report
- 3. Summary profit and loss account: companies not required to prepare group accounts
- 4. Summary profit and loss account: companies required to prepare group accounts
- 5. Summary balance sheet: companies not required to prepare group accounts
- 6. Summary balance sheet: companies required to prepare group accounts
- 7. Corresponding amounts

SCHEDULE Form and content of summary financial statement of banking

- 2 companies and groups
- 1. Form of summary financial statement
- 2. Summary directors' report
- 3. Summary profit and loss account: companies not required to prepare group accounts
- 4. Summary profit and loss account: companies required to prepare group accounts
- 5. Summary balance sheet: companies not required to prepare group accounts
- 6. Summary balance sheet: companies required to prepare group accounts
- 7. Corresponding amounts

SCHEDULE Form and content of summary financial statement of insurance

- 3 companies and groups
- 1. Application of Schedule
- 2. Form of summary financial statement
- 3. Summary directors' report
- 4. Summary profit and loss account: companies not required to prepare group accounts
- 5. Summary profit and loss account: companies required to prepare group accounts
- 6. Summary balance sheet: companies not required to prepare group accounts
- 7. Summary balance sheet: companies required to prepare group accounts
- 8. Corresponding amounts
- 9. Transitional arrangements: definition
- 10. Summary profit and loss account under transitional arrangements
- 11. Summary balance sheet under transitional arrangements Explanatory Note