
STATUTORY RULES OF NORTHERN IRELAND

2006 No. 137

COMPANIES

The Companies (1986 Order) (Investment
Companies and Accounting and Audit
Amendments) Regulations (Northern Ireland) 2006

Made - - - - 16th March 2006

Coming into operation 1st April 2006

THE COMPANIES (1986 ORDER) (INVESTMENT
COMPANIES AND ACCOUNTING AND AUDIT
AMENDMENTS) REGULATIONS (NORTHERN IRELAND) 2006

PART I

GENERAL

1. Citation, commencement and interpretation

PART II

DISTRIBUTIONS BY INVESTMENT COMPANIES

2. Other permitted distributions by investment companies

PART III

ADJUSTMENT OF NON-COMPARABLE AMOUNTS

3. Adjustment of prior year items in balance sheet and profit and loss account
4. Prior year disclosures in notes to accounts
5. Adjustment of prior year items in small company balance sheet and profit and loss account
6. Prior year disclosures in notes to small company accounts prepared for members
7. Prior year disclosures in notes to small company abbreviated accounts
8. Adjustment of prior year items in balance sheet and profit and loss account of banking companies

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

9. Prior year disclosures in notes to accounts of banking companies
10. Adjustment of prior year items in balance sheet and profit and loss account of insurance companies
11. Prior year disclosures in notes to accounts of insurance companies

PART IV

SMALL AND MEDIUM-SIZED COMPANIES

12. Special provisions for small companies
13. Disapplication of special provisions for small and medium-sized companies
14. Dormant companies
15. Cases where exemption from audit not available
16. Definition of “regulated activity”

PART V

CONSEQUENTIAL AMENDMENTS

17. In Schedule 1 to the Limited Liability Partnerships Regulations (Northern...
Signature
Explanatory Note