
STATUTORY RULES OF NORTHERN IRELAND

2008 No. 133

**The Companies (Late Filing Penalties)
Regulations (Northern Ireland) 2008**

Late filing penalties under the 1986 Order from 6th April 2008

2.—(1) This regulation applies where the requirements of Article 250(1) of the 1986 Order are complied with on or after 6th April 2008.

(2) In Article 250A of the 1986 Order⁽¹⁾, after paragraph (2) insert—

“(2A) For the purposes of paragraph (2), whether a company is a public company or a private company depends upon its status at the end of the financial year in question.”.

(1) Article 250A was inserted by Article 13 of [S.I. 1990/593 \(N.I. 5\)](#)