
STATUTORY INSTRUMENTS

2008 No. 674

The Companies Act 2006 (Commencement No. 6, Saving and Commencement Nos. 3 and 5 (Amendment)) Order 2008

Saving for small charitable companies in Northern Ireland

4.—(1) The repeal of Articles 257A and 257B to 257E of the Companies (Northern Ireland) Order 1986⁽¹⁾ (exemptions from audit for certain categories of small companies) does not affect the continued operation of those Articles in relation to companies that are charities.

(2) Schedule 2 to this Order makes provision consequential on the saving in paragraph (1).

(3) The provisions of this article and Schedule 2 have effect in relation to accounts for financial years beginning on or after 6th April 2008.

(1) [S.I. 1986/1032 \(N.I. 6\)](#); Articles 257A and 257B to 257E were inserted by [S.R. \(N.I.\) 1995 No. 128](#); the Companies Act 2006 (Commencement No. 5, Transitional Provisions and Savings) Order 2007 ([S.I. 2007/3495 \(C. 150\)](#)) provides for their repeal (by section 1295 of and Schedule 16 to the Companies Act 2006) to come into force on 6th April 2008 and to have effect in relation to accounts for financial years beginning on or after that date (see article 8 of, Schedule 2 and paragraph 6 of Schedule 4 to, that Order).