SCHEDULE 4

Article 6(2)

CONSEQUENTIAL AMENDMENTS

PART 1

AMENDMENTS OF THE COMPANIES (AUDIT, INVESTIGATIONS AND COMMUNITY ENTERPRISE) ACT 2004

- **1.** In section 26 (community interest companies), in subsection (3)(a) for "a charity" substitute "an English charity or a Northern Ireland charity".
 - 2. In section 32 (memorandum and articles)—
 - (a) in subsection (2), for "Section 7(1) of the Companies Act 1985" substitute "Section 7(1) of the 1985 Act or Article 18(1) of the 1986 Order";
 - (b) in subsection (6), for "section 4 of the Companies Act 1985" substitute "section 4 of the 1985 Act or Article 15 of the 1986 Order".
- **3.** In section 33 (names), in subsection (5) for "Section 25 of the Companies Act 1985" substitute "Section 25 of the 1985 Act or Article 35 of the 1986 Order".
 - **4.** In section 34 (community interest company reports)—
 - (a) in subsection (2), for "Section 242(1) of the Companies Act 1985" substitute "Section 242(1) of the 1985 Act or Article 250(1) of the 1986 Order";
 - (b) in subsection (3)(c) for "the Companies Act 1985" substitute "the 1985 Act or the 1986 Order".
- **5.** In section 35(5) (definition of "community") for "Great Britain" substitute "the United Kingdom".
 - **6.** In section 36 (new companies)—
 - (a) in subsections (1) and (5)(b), for "section 10 of the Companies Act 1985" substitute "section 10 of the 1985 Act or Article 21 of the 1986 Order";
 - (b) in subsection (7), for "section 12 of the Companies Act 1985" substitute "section 12 of the 1985 Act or Article 23 of the 1986 Order";
 - (c) in subsection (8), for "section 13 of the Companies Act 1985" substitute "section 13 of the 1985 Act or Article 24 of the 1986 Order".
 - 7. In section 37 (existing companies: requirements)—
 - (a) in subsection (1)(b) for "the Companies Act 1985" substitute "the 1985 Act or the 1986 Order";
 - (b) in subsection (2) for "Section 380(1) of the Companies Act 1985" substitute "Section 380(1) of the 1985 Act or Article 388(1) of the 1986 Order";
 - (c) in the opening words of subsection (3), for "section 4 or 17 of the Companies Act 1985" substitute "section 4 or 17 of the 1985 Act or Article 15 or 28 of the 1986 Order";
 - (d) in subsection (3)(b), for "section 380(1)" substitute "section 380(1) of the 1985 Act or Article 388(1) of the 1986 Order";
 - (e) in subsection (4)—
 - (i) for "section 5 of the Companies Act 1985" substitute "section 5 of the 1985 Act or Article 16 of the 1986 Order", and

- (ii) omit "under section 4 or 17";
- (f) in subsection (5), for "section 5 of that Act" substitute "section 5 of the 1985 Act or Article 16 of the 1986 Order".
- **8.** In section 38 (existing companies: decisions etc), in subsections (6) and (8) for "section 28(6) of the Companies Act 1985" substitute "section 28(6) of the 1985 Act or Article 38(6) of the 1986 Order".
 - 9. In section 39 (existing companies: charities)—
 - (a) in the heading, before "charities" insert "English";
 - (b) for "charitable company", wherever occurring, substitute "company that is an English charity";
 - (c) in subsection (2), for "the Companies Act 1985" substitute "the 1985 Act";
 - (d) omit subsection (4).
 - **10.** In section 40 (existing companies: Scottish charities)—
 - (a) for "Scottish charitable company", wherever occurring, substitute "company that is a Scottish charity";
 - (b) in subsections (2) and (5), for "the Companies Act 1985" substitute "the 1985 Act";
 - (c) omit subsection (8).
 - 11. After section 40 insert—

"Existing companies: Northern Ireland charities

- **40A.**—(1) A company that is a Northern Ireland charity may not become a community interest company.
- (2) If a company that is a Northern Ireland charity purports by special resolution to change its name to comply with section 33, the Commissioners of Her Majesty's Revenue and Customs may apply to the High Court for an order quashing any altered certificate of incorporation under Article 38(6) of the 1986 Order."
- **12.** In section 43 (audit)—
 - (a) in subsection (2), after "section 25 of the Companies Act 1989" insert "or Article 28 of the Companies (Northern Ireland) Order 1990";
 - (b) in subsection (3)—
 - (i) for "Sections 389A and 389B of the Companies Act 1985" substitute "Sections 389A and 389B of the 1985 Act or Articles 397A and 397B of the 1986 Order", and
 - (ii) for "Chapter 5 of Part 11 of that Act" substitute "Chapter 5 of Part 11 of the 1985 Act or Chapter 5 of Part 12 of the 1986 Order".
- 13. In section 45 (appointment of director)—
 - (a) in subsection (8), for "section 288(2) of the Companies Act 1985" substitute "section 288(2) of the 1985 Act or Article 296(2) of the 1986 Order";
 - (b) in subsection (9) after "section 288(2)" insert "or Article 296(2)".
- **14.** In section 46 (removal of director)—
 - (a) in subsection (10)(a), after "England and Wales" insert "or Northern Ireland";
 - (b) in subsection (12), for "section 288(2) of the Companies Act 1985" substitute "section 288(2) of the 1985 Act or Article 296(2) of the 1986 Order".

- **15.** In section 47 (appointment of manager), in subsection (6)(a) after "section 51 of the Insolvency Act 1986" insert "(power to appoint receiver under law of Scotland)".
- **16.** In section 48 (property), in subsection (10) for the words following "may be instituted" substitute—

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- (a) in England and Wales, only with the consent of the Regulator or the Director of Public Prosecutions;
- (b) in Northern Ireland, only with the consent of the Regulator or the Director of Public Prosecutions for Northern Ireland.".
- 17. In section 51 (dissolution and striking off)—
 - (a) in subsection (1), for "section 651 of the Companies Act 1985" substitute "section 651 of the 1985 Act or Article 602 of the 1986 Order";
 - (b) in subsection (2)—
 - (i) for "section 652 of the Companies Act 1985" substitute "section 652 of the 1985 Act or Article 603 of the 1986 Order", and
 - (ii) for "section 653(2) of that Act" substitute "section 653(2) of the 1985 Act or Article 604(2) of the 1986 Order";
 - (c) in subsection (3)—
 - (i) for "section 652A of the Companies Act 1985" substitute "section 652A of the 1985 Act or Article 603A of the 1986 Order", and
 - (ii) for "section 652B(6) of that Act" substitute "section 652B(6) of the 1985 Act or Article 603B(6) of the 1986 Order".
- **18.** In section 52 (re-registration)—
 - (a) in subsection (1), for "section 49 of the Companies Act 1985" substitute "section 49 of the 1985 Act or Article 59 of the 1986 Order";
 - (b) in subsection (2)—
 - (i) for "section 43 of the Companies Act 1985" substitute "section 43 of the 1985 Act or Article 53 of the 1986 Order",
 - (ii) for "section 53 of that Act" substitute "section 53 of the 1985 Act or Article 63 of the 1986 Order", and
 - (iii) for "section 47(1)(b) or 55(1)(b) of that Act" substitute "section 47(1)(b) or 55(1) (b) of the 1985 Act or Article 57(1)(b) or 65(1)(b) of the 1986 Order".
- **19.**—(1) Section 54 (becoming a charity or a Scottish charity: requirements) is amended as follows.
 - (2) In the heading and in the opening words of subsection (1), omit "or a Scottish charity".
- (3) In subsection (1)(b), for "the Companies Act 1985" substitute "the 1985 Act or the 1986 Order".
- (4) In subsection (2), for "Section 380(1) of the Companies Act 1985" substitute "section 380(1) of the 1985 Act or Article 388(1) of the 1986 Order".
 - (5) In subsection (3)—
 - (a) in the opening words, for "section 4 or 17 of the Companies Act 1985" substitute "section 4 or 17 of the 1985 Act or Article 15 or 28 of the 1986 Order", and

- (b) in paragraph (b), for "section 380(1)" substitute "section 380(1) of the 1985 Act or Article 388(1) of the 1986 Order".
- (6) In subsection (4)—
 - (a) for "section 5 of the Companies Act 1985" substitute "section 5 of the 1985 Act or Article 16 of the 1986 Order", and
 - (b) omit "under section 4 or 17".
- (7) In subsection (5), for "section 5 of that Act" substitute "section 5 of the 1985 Act or Article 16 of the 1986 Order".
 - (8) In subsection (6), for paragraph (b) substitute—
 - "(b) the statement required by subsection (7), (8) or (8A).".
 - (9) For subsections (7) and (8) substitute—
 - "(7) The statement required where the company is to become an English charity is a statement by the Charity Commissioners that, in their opinion, if the special resolutions take effect and the company ceases to be a community interest company, the company will be an English charity and will not be an exempt charity.
 - "Exempt charity" here has the same meaning as in the Charities Act 1993(1) (see section 96 of that Act).
 - (8) The statement required where the company is to become a Scottish charity is a statement by the Scottish Charity Regulator that, if the special resolutions take effect and the company ceases to be a community interest company, the company will be entered in the Scottish Charity Register.".
 - (10) After subsection (8) insert—
 - "(8A) The statement required where the company is to become a Northern Ireland charity is a statement by the Commissioners of Her Majesty's Revenue and Customs that the company has claimed exemption under section 505(1) of the Income and Corporation Taxes Act 1988(2)."
 - (11) Omit subsection (9).
 - 20. In section 55 (becoming a charity or a Scottish charity: decisions etc)—
 - (a) in the heading, omit "or a Scottish charity";
 - (b) in subsection (6), for "section 28(6) of the Companies Act 1985" substitute "section 28(6) of the 1985 Act or Article 38(6) of the 1986 Order".
- **21.** In section 56 (becoming an industrial and provident society), in subsection (1) after "section 53 of the Industrial and Provident Societies Act 1965(3)" insert "or section 62 of the Industrial and Provident Societies Act (Northern Ireland) 1969(4)".
 - 22. In section 58 (extension of provisions about registrar etc)—
 - (a) for "Part 24 of the Companies Act 1985" substitute "Part 24 of the 1985 Act or Part 24 of the 1986 Order", and
 - (b) for "Part 25 of that Act" substitute "Part 25 of the 1985 Act or Part 25 of the 1986 Order".
- **23.** In section 59 (information), in subsection (9) for the words following "may be instituted" substitute—

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^{(1) 1999} c.10.

^{(2) 1988} c.1.

^{(3) 1965} c.12.

^{(4) 1969} c.24.

- (a) in England and Wales, only with the consent of the Regulator or the Director of Public Prosecutions;
- (b) in Northern Ireland, only with the consent of the Regulator or the Director of Public Prosecutions for Northern Ireland.".
- **24.**—(1) In section 63 (interpretation), subsection (1) is amended as follows.
- (2) In the definition of "administrative receiver", for the words following "has the meaning given" substitute—

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- (a) in England and Wales or Scotland, by section 251 of the Insolvency Act 1986, and
- (b) in Northern Ireland, by Article 5 of the Insolvency (Northern Ireland) Order 1989(5);".
- (3) For the definition of "charity" substitute—
 - ""charity" means an English charity, a Scottish charity or a Northern Ireland charity, as defined below;".
- (4) In the appropriate places insert—
 - ""the Gazette" has the meaning given by section 1173 of the Companies Act 2006;"
 - ""English charity" means a charity within the meaning of the Charities Act 1993 (see section 96 of that Act);"
 - ""Northern Ireland charity" means a charity within the meaning of the Charities Act (Northern Ireland) 1964(6) (see section 35 of that Act);"
 - ""the 1985 Act" means the Companies Act 1985;"
 - ""the 1986 Order" means the Companies (Northern Ireland) Order 1986;".
- (5) For subsection (2) of that section substitute—
 - "(2) In England and Wales or Scotland, any expression used in this Part and in the 1985 Act has the same meaning in this Part as in that Act.
 - (3) In Northern Ireland, any expression used in this Part and in the 1986 Order has the same meaning in this Part as in that Order.".
- 25. In section 66 (extent), in subsection (2) after "18" insert "and Part 2".
- **26.**—(1) Schedule 7 (community interest companies: investigations) is amended as follows.
- (2) In paragraph 3 (use of information as evidence), in sub-paragraph (3) for the words from "an offence under" to the end substitute—
 - "(a) an offence under paragraph 5 below (false information), or
 - (b) an offence under section 5 of the Perjury Act 1911, section 44(2) of the Criminal Law (Consolidation) (Scotland) Act 1995 or Article 10 of the Perjury (Northern Ireland) Order 1979 (false statement made otherwise than on oath)."
- (3) In paragraph 5(1) (false information), omit the words from "but a prosecution" to the end and after that sub-paragraph insert—
 - "(1A) A prosecution for an offence under sub-paragraph (1) may be instituted—
 - (a) in England and Wales, only with the consent of the Director of Public Prosecutions;

⁽⁵⁾ S.I. 1989/2405 (N.I. 19).

^{(6) 1964} c.33 (N.I.).

- (b) in Northern Ireland, only with the consent of the Director of Public Prosecutions for Northern Ireland.".
- (4) In paragraph 5(2)(c), after "Scotland" insert "or Northern Ireland".

PART 2

AMENDMENTS OF THE COMMUNITY INTEREST COMPANY REGULATIONS 2005

- **27.** In regulation 2 (interpretation)—
 - (a) after the definition of "the 1985 Act" insert—
 - ""the 1986 Order" means the Companies (Northern Ireland) Order 1986;";
 - (b) in the definition of "asset-locked body"—
 - (i) in paragraph (a), for "charity or Scottish charity" substitute "or a charity", and
 - (ii) in paragraph (b), for "Great Britain" substitute "the United Kingdom" and for "any of those persons" substitute "either of those";
 - (c) in the definition of "distributable profits", after "section 263(3) of the 1985 Act" insert "or Article 271(3) of the 1986 Order";
 - (d) in the definition of "election" for "Great Britain" substitute "the United Kingdom";
 - (e) in the definition of "governmental authority", in paragraph (a) for "Great Britain" substitute "the United Kingdom";
 - (f) in the definition of "political campaigning organisation", in paragraph (a) for "Great Britain" substitute "the United Kingdom";
 - (g) in the definition of "subsidiary", after "section 736 of the 1985 Act" insert "or Article 4 of the 1986 Order".
- **28.** In regulation 3 (political activities not to be treated as carried on for the benefit of the community), in paragraph (1)(a)(i) for "Great Britain" substitute "the United Kingdom".
- **29.** In regulation 9 (requirements as to memorandum and articles: alternative provisions), in the quoted alternative provision in paragraph (1), for the words from "a charity" to the end substitute "a charity or an equivalent body established outside the United Kingdom;".
 - **30.** In regulation 12 (prescribed conversion documents), for paragraph (1)(c) substitute—
 - "(c) either—
 - (i) a declaration that the company is not a charity, or
 - (ii) in the case of a company that is an English charity, a declaration that the Charity Commissioners have given the company the written consent required by section 39 of the 2004 Act.".
 - **31.** In regulation 14 (documents to be delivered to registrar of companies), in paragraph (1)—
 - (a) after "section 4(1) of the 1985 Act" insert "or Article 15(1) of the 1986 Order", and
 - (b) after "section 380 of the 1985 Act" insert "or Article 388 of the 1986 Order".
 - **32.** In regulation 15 (decisions etc)—
 - (a) in paragraph (1), after "section 4(1) of the 1985 Act" insert "or Article 15(1) of the 1986 Order":
 - (b) in paragraph (6)(a), after "section 380 of the 1985 Act" insert "or Article 388 of the 1986 Order";

- (c) in paragraph (6)(b), after "section 6 of the 1985 Act" insert "or Article 17 of the 1986 Order";
- (d) in paragraph (6)(c), for "section 711 of the 1985 Act" substitute "section 1077 of the Companies Act 2006".
- 33. In regulation 16 (exemptions), omit "or a Scottish charity".
- **34.** In regulation 18 (maximum dividend per share), in paragraph (3) after "Secretary of State" insert "(in Northern Ireland, the Department of Enterprise, Trade and Investment for Northern Ireland)".
- **35.** In regulation 21 (the interest cap), in paragraph (4) after "Secretary of State" insert "(in Northern Ireland, the Department of Enterprise, Trade and Investment for Northern Ireland)".
- **36.** In regulation 23 (distribution of assets on a winding up), in paragraphs (1)(a) and (9), after "the Insolvency Act 1986" insert "or the Insolvency (Northern Ireland) Order 1989"(7).
 - 37. In regulation 26 (community interest company reports: general)—
 - (a) in paragraph(1)(c), after "paragraphs 1 to 14 of Part 1 of Schedule 6 to the 1985 Act" insert "or paragraphs 1 to 14 of Part 1 of Schedule 6 to the 1986 Order";
 - (b) in paragraph (3)(a), after "section 242(1) of the 1985 Act" insert "or Article 250(1) of the 1986 Order".
 - **38.** In regulation 29 (application of the 1985 Act)—
 - (a) in the heading for "the 1985 Act" substitute "provisions relating to the directors' report";
 - (b) in the opening words omit "of the 1985 Act";
 - (c) for "section 234A" substitute "section 234A of the 1985 Act or Article 242A of the 1986 Order";
 - (d) for "section 238" substitute "section 238 of the 1985 Act or Article 246 of the 1986 Order";
 - (e) for "section 239" substitute "section 239 of the 1985 Act or Article 247 of the 1986 Order";
 - (f) for "section 241" substitute "section 241 of the 1985 Act or Article 249 of the 1986 Order";
 - (g) for "section 244" substitute "section 244 of the 1985 Act or Article 252 of the 1986 Order";
 - (h) for "section 245(1) and (2)" substitute "section 245(1) and (2) of the 1985 Act or Article 253(1) and (2) of the 1986 Order";
 - (i) for "section 252(1), (2) and (4)" substitute "section 252(1), (2) and (4) of the 1985 Act or Article 260(1), (2) and (4) of the 1986 Order".
 - **39.** In regulation 34 (registrar of companies: modification of enactments)—
 - (a) in paragraph (1) for "section 711 of the 1985 Act" substitute "section 1077 of the Companies Act 2006";
 - (b) omit paragraph (3).
 - **40.** In regulation 35 (documents to be copied to the Regulator by the registrar of companies)—
 - (a) in paragraph (1), after "section 109(1) of the Insolvency Act 1986", insert "or Article 95 of the Insolvency (Northern Ireland) Order 1989";
 - (b) in paragraph (2), after "section 130(1) of the Insolvency Act 1986", insert "or Article 110 of the Insolvency (Northern Ireland) Order 1989".
- **41.** In regulation 38 (notice of appeal), in paragraph (1)(b) for "Great Britain" substitute "the United Kingdom".

⁽⁷⁾ S.I. 1989/2405 (N.I. 19).

- 42. In Schedule 1 (requirements for memorandum or articles: company without share capital)—
 - (a) in paragraph 1(4)(a)(i) for "charity or Scottish charity" substitute "or a charity";
 - (b) in paragraph 1(4)(a)(ii) for "any of those persons" substitute "either of those";
 - (c) omit paragraph 1(4)(c) and (e);
 - (d) in paragraph 3(5) for "section 223 of the Companies Act 1985" substitute "section 223 of the 1985 Act or Article 231 of the 1986 Order".
- **43.** In Schedule 2 (requirements for memorandum or articles: company with share capital)—
 - (a) in paragraph 1(4)(a)(i) for ", charity or Scottish charity" substitute "or a charity";
 - (b) in paragraph 1(4)(a)(ii) for "Great Britain" substitute "the United Kingdom" and for "any of those persons" substitute "either of those";
 - (c) omit paragraph 1(4)(c) and (e);
 - (d) in paragraph 3(5) for "section 223 of the Companies Act 1985" substitute "section 223 of the 1985 Act or Article 231 of the 1986 Order".
- **44.** In Schedule 3 (alternative requirements for memorandum or articles)—
 - (a) in paragraph 1(4)(a)(i) for ", charity or Scottish charity" substitute "or a charity";
 - (b) in paragraph 1(4)(a)(ii) for "Great Britain" substitute "the United Kingdom" and for "any of those persons" substitute "either of those";
 - (c) omit paragraph 1(4)(c) and (e);
 - (d) in paragraph 3(5) for "section 223 of the Companies Act 1985" substitute "section 223 of the 1985 Act or Article 231 of the 1986 Order".
- **45.** In Schedule 5 (fees payable to the registrar of companies)—
 - (a) after "section 10 of the 1985 Act" insert "or Article 21 of the 1986 Order";
 - (b) after "section 380 of the 1985 Act" insert "or Article 388 of the 1986 Order".

PART 3

AMENDMENTS OF OTHER ENACTMENTS

Northern Ireland Assembly Disqualification Act 1975

- **46.** In Part 3 of Schedule 1 to the Northern Ireland Assembly Disqualification Act 1975(8) (disqualifying offices) insert at the appropriate places—
 - "Appeal Officer for Community Interest Companies"
 - "Regulator of Community Interest Companies".

The 1986 Order

- **47.** The 1986 Order(9) is amended as follows.
- **48.** In Article 36 (prohibition on registration of certain names)—
 - (a) in paragraph (1)(a), for "or "public limited company" substitute ", "public limited company", "community interest company" or "community interest public limited company";

^{(8) 1975} c.25.

⁽⁹⁾ S.I. 1986/1032 (N.I. 6).

- (b) in paragraph (3)(b), after "public limited company" insert ", "community interest company", "community interest public limited company",".
- **49.** In Article 37(4) (alternatives of statutory designations), after sub-paragraph (b) insert—"; and
 - (c) the alternative of "community interest company" is "c.i.c."; and
 - (d) the alternative of "community interest public limited company" is "community interest p.l.c."."
- **50.** In Article 40(7) (further exemptions for company exempt from using "limited" as part of its name), after "which" insert "under this Article".
 - **51.** After Article 44 insert—

"Penalty for improper use of "community interest company"

- **44A.**—(1) A company which is not a community interest company is guilty of an offence if it carries on any trade, profession or business under a name which includes any of the expressions specified in paragraph (3).
- (2) A person other than a company is guilty of an offence if it carries on any trade, profession or business under a name which includes any of those expressions (or any contraction of them) as its last part.
 - (3) The expressions are—
 - (a) "community interest company", and
 - (b) "community interest public limited company".
 - (4) Paragraphs (1) and (2) do not apply—
 - (a) to a person who was carrying on a trade, profession or business under the name in question at any time during the period beginning with 1st January 2005 and ending with 15th March 2005, or
 - (b) if the name in question was on 15th March 2005 a registered trade mark or Community trade mark (within the meaning of the Trade Marks Act 1994), to a person who was on that date a proprietor or licensee of that trade mark.
- (5) A person guilty of an offence under paragraph (1) or (2) and, if that person is a company, any officer of the company who is in default, is liable to a fine and, for continued contravention, to a daily default fine."
- **52.** In Article 53(2)(b) (re-registration of private company as public: alteration of name), after "Article 35(1)" insert ", or section 33 of the Companies (Audit, Investigations and Community Enterprise) Act 2004,".
- **53.** In Article 359(1)(d) (particulars in correspondence to indicate that a company exempt from obligation to use "limited" as part of name is limited company), after "name" insert "under Article 40 or a community interest company which is not a public company".
 - **54.** In Schedule 15D (disclosures), in paragraph 36—
 - (a) for "the Regulator of Community Interest Companies for Northern Ireland" substitute "the Regulator of Community Interest Companies";
 - (b) for "the Companies (Audit, Investment and Community Enterprise) (Northern Ireland) Order 2005" substitute "Part 2 of the Companies (Audit, Investment and Community Enterprise) Act 2004".
 - **55.** In Schedule 23 (punishment of offences), after the entry relating to Article 44 insert—

"44A	Trading with improper use of	Summary	Level 3 on the	One-tenth of level 3 on
	"community interest company"		standard scale	the standard scale".
	etc.			

Insolvency (Northern Ireland) Order 1989

56. In Article 104 of the Insolvency (Northern Ireland) Order 1989(**10**) (application for winding up), after paragraph (5) insert—

"(5A) A winding-up petition may be presented by the Regulator of Community Interest Companies in a case falling within section 50 of the Companies (Audit, Investigations and Community Enterprise) Act 2004."

Commissioner for Complaints (Northern Ireland) Order 1996

57. In Schedule 2 to the Commissioner for Complaints (Northern Ireland) Order 1996(**11**) (bodies subject to investigation) insert at the appropriate places—

"Appeal Officer for Community Interest Companies"

"Regulator of Community Interest Companies".

Limited Liability Partnerships Act (Northern Ireland) 2002

58. In paragraph 8(2) of the Schedule to the Limited Liability Partnerships Act (Northern Ireland) 2002(**12**) (similarity of names), after the entry relating to "public limited company" insert—

""community interest company",

"community interest public limited company",".

⁽¹⁰⁾ S.I. 1989/2405 (N.I. 19).

⁽¹¹⁾ S.I. 1996/1297 (N.I. 7).

^{(12) 2002} c.12 (N.I.).