

STATUTORY INSTRUMENTS

1986 No. 1032

The Companies (Northern Ireland) Order 1986

^{F1F1}Part VIII

Accounts and Audit

Chapter 1

Provisions Applying to Companies Generally

^{F1}^{F2}^{F3}^{F4}^{F5}^{F6}^{F7}^{F8}^{F9}^{F10}^{F11}^{F12}^{F13}^{F14} *Publication of accounts and reports*

Annotations:

- F1** 1990 NI 5
- F2** SR 2004/496
- F3** 1990 NI 5
- F4** SR 2004/496
- F5** 1990 NI 5
- F6** 1990 NI 5
- F7** SR 2005/61
- F8** 1990 NI 5
- F9** SR 2005/61
- F10** SR 2005/56
- F11** 1990 NI 5
- F12** 1990 NI 5
- F13** 1990 NI 5
- F14** 1990 NI 5

Persons entitled to receive copies of accounts and reports

246. ^{F15}

Annotations:

- F15** Art. 246 repealed (20.1.2007 for art. 246(4A)-(4E) and 6.4.2008 otherwise) by *Companies Act 2006* (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2006/3428, **art. 7(b)**, Sch. 3 Pt. 2 (with arts. 6, 8, Sch. 5); S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

^{F16}**Time allowed for sending out copies of accounts and reports**

^{F16}**246A.** ^{F17}

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Companies (Northern Ireland) Order 1986. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

Annotations:

- F16** Art. 246A inserted (1.10.2007 with effect as mentioned in Sch. 4 para. 19(8) of the amending S.I.) by Companies Act 2006 (Commencement No. 3, Consequential Amendments, Transitional Provisions and Savings) Order 2007 (S.I. 2007/2194), arts. 1(3), 10(1), **Sch. 4 para. 19(3)** (with art. 12)
- F17** Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

[^{F16}[^{F18}[^{F19}**Right to demand copies of accounts and reports]**

[^{F16}[^{F18}[^{F19}**247.** ^{F20}.....]]]

Annotations:

- F18** 1990 NI 5
- F19** 1990 NI 5
- F20** Art. 247 repealed (20.1.2007 for art. 247(2A)(2B) and 6.4.2008 otherwise) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2006/3428, **art. 7(b)**, Sch. 3 Pt. 2 (with arts. 6, 8, Sch. 5); S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

[^{F21}**Requirements in connection with publication of accounts**

[^{F21}**248.** ^{F22}.....]|||||

Annotations:

- F21** 1990 NI 5
- F22** Arts. 242ZA-259 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12)

Changes to legislation:

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Changes and effects yet to be applied to the whole Order associated Parts and Chapters:

- Order applied (with modifications) by [S.I. 2011/245 Sch. 6 Pt. 1](#)
- Order modified by [S.I. 2009/317 art. 3 Sch.](#)
- Order savings for effects of 2006 c. 46 Sch. 16 by [S.I. 2009/1801 Sch. 8](#)
- Order savings for effects of 2006 c. 46 Sch. 16 by [S.I. 2009/1804 Sch. 1 2](#)

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- s. 172D(3) words substituted by [S.I. 2007/1093 Sch. 3 para. 2](#)
- Sch. 4 para. 89 savings for effects of 2006 c. 46 Sch. 16 by [S.I. 2008/948 art. 9\(1\)](#)
- Sch. 4 para. 88 savings for effects of 2006 c. 46 Sch. 16 by [S.I. 2008/948 art. 9\(1\)\(2\)](#)
- Sch. 4 para. 87 savings for effects of 2006 c. 46 Sch. 16 by [S.I. 2008/948 art. 9\(2\)](#)
- Sch. 6 para. 15(a)(b) words repealed by [S.I. 2008/948 Sch. 1 para. 147\(1\)\(a\)](#) Sch. 2
- Sch. 6 para. 16(a)(b) words repealed by [S.I. 2008/948 Sch. 1 para. 147\(1\)\(b\)](#) Sch. 2
- Sch. 15D para. 16(j)(k) inserted by [S.I. 2008/1277 Sch. 2 para. 79\(b\)](#)
- Sch. 15D para. 16(h) revoked by [S.I. 2008/1277 Sch. 2 para. 79\(a\)](#) Sch. 4 Pt. 2
- Sch. 15D para. 36 words substituted by [S.I. 2007/1093 Sch. 4 para. 54\(a\)](#)
- Sch. 15D para. 36 words substituted by [S.I. 2007/1093 Sch. 4 para. 54\(b\)](#)
- Sch. 15D para. 1 words substituted by [S.I. 2008/948 Sch. 1 para. 149](#)
- art. 21(2)(ba)(bb) substituted for art. 21(2)(b) by [S.I. 2008/948 Sch. 1 para. 113](#)
- art. 250A(2A) inserted by [S.R. 2008/133 reg. 2\(2\)](#)
- art. 372(1)(j) added by [S.R. 2008/379 reg. 2\(2\)](#)
- art. 372A heading text amended by [S.R. 2008/379 reg. 3\(a\)](#)
- art. 372B-372D inserted by [S.R. 2008/379 reg. 4](#)
- art. 446D and cross-heading inserted by [S.I. 2008/948 Sch. 1 para. 141](#)

Commencement Orders yet to be applied to the The Companies (Northern Ireland) Order 1986

Commencement Orders bringing legislation that affects this Order into force:

- [S.I. 2007/1093 art. 2 5 Sch. 2](#) commences (2006 c. 46)
- [S.I. 2007/2194 art. 2-5 8 Sch. 2](#) commences (2006 c. 46)
- [S.I. 2007/2607 art. 2](#) commences (2006 c. 46)
- [S.I. 2007/3495 art. 3-5 8 Sch. 2 3](#) commences (2006 c. 46)
- [S.I. 2008/674 art. 2](#) commences (2006 c. 46)
- [S.I. 2008/1886 art. 2](#) commences (2006 c. 46)
- [S.I. 2008/2860 art. 3 4 Sch. 1](#) commences (2006 c. 46)
- [S.I. 2009/296 art. 2 3 Sch.](#) commences (2009 c. 1)
- [S.I. 2009/1604 art. 2](#) commences (2005 c. 4)
- [S.R. 2007/95 art. 2](#) commences (S.I. 1986/1032 (N.I.))
- [S.R. 2007/194 art. 2 Sch.](#) commences (S.I. 2006/3336 (N.I.))
- [S.R. 2013/145 art. 2 Sch.](#) commences (2008 c. 12 (N.I.))