

1991 No. 136

COMPANIES

**The Companies (Winding-up) Fees (Amendment)
Regulations (Northern Ireland) 1991**

Made 29th March 1991

Coming into operation 1st April 1991

The Department of Economic Development, in exercise of the powers conferred on it by Articles 613(6) and 681(1) of the Companies (Northern Ireland) Order 1986(a) and of every other power enabling it in that behalf, with the concurrence of the Department of Finance and Personnel, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Companies (Winding-up) Fees (Amendment) Regulations (Northern Ireland) 1991 and shall come into operation on 1st April 1991.

Interpretation

2. In these Regulations, “the principal Regulations” means The Companies (Winding-up) Fees Regulations (Northern Ireland) 1987(b).

Amendment to the principal Regulations

3. In Regulation 3(2) of the principal Regulations, for the words “15 per cent.” there shall be substituted the words “17½ per cent.”.

Sealed with the Official Seal of the Department of Economic Development on 29th March 1991.

(L.S.)

A. McAlister

Assistant Secretary

The Department of Finance and Personnel hereby concurs with the foregoing Regulations.

Sealed with the Official Seal of the Department of Finance and Personnel on 29th March 1991.

(L.S.)

J. H. Caldwell

Assistant Secretary

(a) S.I. 1986/1032 (N.I. 6)
(b) S.R. 1987 No. 418

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These Regulations amend The Companies (Winding-up) Fees Regulations (Northern Ireland) 1987 to take account of the increase in the rate of Value Added Tax from 15% to 17½% with effect from 1st April 1991.