
STATUTORY RULES OF NORTHERN IRELAND

1991 No. 268

Companies (Revision of Defective Accounts and Report) Regulations (Northern Ireland) 1991

Delivery of revised accounts or a revised report

12.—(1) This Regulation has effect where the directors have prepared revised accounts or a revised report under Article 253 and a copy of the original annual accounts or report has been delivered to the registrar under Article 250.

(2) The directors of the company shall, within 28 days of the date of revision, deliver to the registrar:

- (a) in the case of a revision by replacement, a copy of the revised accounts or (as the case may be) the revised report, together with a copy of the auditors' report on those accounts or (as the case may be) on that report; or
- (b) in the case of a revision by supplementary note, a copy of that note, together with a copy of the auditors' report on the revised accounts or (as the case may be) on the revised report.

(3) Article 250(2) to (5) shall apply with respect to a failure to comply with the requirements of this Regulation as they apply with respect to a failure to comply with the requirements of Article 250(1) but as if:

- (a) the references in Article 250(2) and (4) to “the period allowed for laying and delivering accounts and reports” was a reference to the period of 28 days referred to in paragraph (2) and the reference in Article 250(2) to “that period” shall be construed accordingly, and
- (b) the references in Article 250(5) to “the documents in question” and “this Part” were, respectively, a reference to the documents referred to in paragraph (2) and the provisions of Part VIII of the Order as applied by these Regulations.