STATUTORY RULES OF NORTHERN IRELAND

1992 No. 503

Companies (1986 Order) (Accounts of Small and Medium-Sized Enterprises and Publication of Accounts in ECUs) Regulations (Northern Ireland) 1992

Modifications of Part VIII of the 1986 Order with respect to small and medium-sized companies and groups

5.—(1) Article 257 of the 1986 Order (qualification of group as small or (medium-sized)(**1**) is modified as follows.

(2) In paragraph (2)(a), for the words "paragraph (1)" there shall be substituted the words "paragraph (1) or was treated as so qualifying under sub-paragraph (b)" .

(3) In paragraph (3), under the heading "*Small group*", for the words "Not more than £2 million net (or £2.4 million gross)" (for aggregate turnover) there shall be substituted the words "Not more than £2.8 million net (or £3.36 million gross)" and for the words "Not more than £1 million net (or £1.2 million gross)" (for the aggregate balance sheet total) there shall be substituted the words "Not more than £1.4 million net (or £1.68 million gross)".

(4) In paragraph (3), under the heading "*Medium-sized group*", for the words "Not more than £8 million net (or £9.6 million gross)" (for aggregate turnover) there shall be substituted the words "Not more than £11.2 million net (or £13.44 million gross)" and for the words "Not more than £3.9 million net (or £4.7 million gross)" (for the aggregate balance sheet total) there shall be substituted the words "Not more than £5.6 million net (or £6.72 million gross)."

(**1**) Article 257 was inserted into the 1986 Order by Article 15(3) of the Companies (Northern Ireland) Order 1990.