
STATUTORY RULES OF NORTHERN IRELAND

1997 No. 314

COMPANIES

**Companies (1986 Order) (Miscellaneous Accounting
Amendments) Regulations (Northern Ireland) 1997**

Made - - - - 24th June 1997

*To be laid before Parliament under paragraph 3(3)
of Schedule 1 to the Northern Ireland Act 1974*

Coming into operation 22nd August 1997

**COMPANIES (1986 ORDER) (MISCELLANEOUS ACCOUNTING
AMENDMENTS) REGULATIONS (NORTHERN IRELAND) 1997**

1. Citation, interpretation and commencement
 2. Amendment of Article 232
 3. Amendment of Article 233
 4. Amendment of Article 242
 5. Amendment of Article 245
 6. Amendment of Article 254
 7. Amendment of Article 255
 8. Amendment of Article 256
 9. Amendment of Article 257B
 10. Amendment of Article 258
 11. Amendment of Articles 270 and 270A
 12. Amendment of Article 276
 13. Amendment of Schedules
 14. Minor and consequential amendments
 15. Application and transitional provisions
- Signature

SCHEDULE Form and Content of Company Accounts

- 1
1. Schedule 4 to the 1986 Order (form and content of...
2. In paragraph 3(7) (aggregate amount of dividends to be shown...
3. In note (13) of the notes on the balance sheet...
4. (1) Paragraph 34 (revaluation reserve) is amended as follows.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

5. Sub-paragraph (a) of paragraph 39 (statement in notes to accounts...
 6. In paragraph 41 (information in notes to accounts about debentures...
 7. In paragraph 45(1) (information in notes to accounts about investments),...
 8. For sub-paragraph (1) of paragraph 48 (statement in notes to...
 9. In paragraph 50(3) (statement in notes to accounts of amounts...
 10. Paragraph 51(3) (statement in notes to accounts of aggregate amount...
 11. (1) Paragraph 53 (separate statement of certain items of income...
 12. Paragraph 54(1) (statement in notes to accounts of basis on...
 13. (1) Paragraph 55 (particulars of turnover) is amended as follows....
 14. (1) Paragraph 56 (particulars of staff) is amended as follows....
 15. Paragraph 59 (dealings with or interests in group undertakings) is...
 16. (1) Paragraph 92 (staff costs) is amended as follows.
- SCHEDULE 2
Form and Content of Group Accounts
1. Schedule 4A to the 1986 Order (form and content of...
 2. In paragraph 1(1) (group accounts to comply with provisions of...
 3. In paragraph 2(2) (composition of group accounts where financial year...
 4. (1) Paragraph 13 (information about acquisitions in notes to group...
 5. At the end of paragraph 14(1) (statement in notes to...
- SCHEDULE 3
Disclosure of Information: Related Undertakings
1. Schedule 5 to the 1986 Order (disclosure of information: related...
 2. In paragraph 3 (financial information about subsidiary undertakings) after sub-paragraph...
 3. For paragraph 4 (financial years of subsidiary undertakings) substitute— Where— (a) disclosure is made under paragraph 3(1) with respect...
 4. Paragraph 5 (further information about subsidiary undertakings) is hereby repealed....
 5. (1) Paragraph 6 (shares and debentures of company held by...
 6. In paragraph 7(2) (definition of when a holding is significant...
 7. In paragraph 9(1) omit from the beginning to “shares in...
 8. Paragraph 10 (arrangements attracting merger relief) is hereby repealed.
 9. In paragraph 13(2) (constructions of references to shares held by...
 10. Paragraph 18 (further information about subsidiary undertakings excluded from consolidation)...
 11. Paragraph 19 (financial years of subsidiary undertakings) is hereby repealed....
 12. (1) Paragraph 20 (shares and debentures of company held by...
 13. In paragraphs 23(2) and 26(2) (definition of when a holding...
 14. In paragraphs 25(1) and 28(1) omit from the beginning to...
 15. Paragraph 29 (arrangements attracting merger relief) is hereby repealed.
- SCHEDULE 4
Form and Content of Accounts of Banking Companies and Groups
1. Part I of Schedule 9 to the 1986 Order (form...
 2. In paragraph 8 (aggregate amount of dividends to be shown...
 3. (1) Paragraph 44 (revaluation reserve) is amended as follows.
 4. In paragraph 47(1) (information to be given by way of...

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5. Sub-paragraph (a) of paragraph 52 (statement in notes to accounts...
 6. In paragraph 54 (information in notes to accounts about debentures...
 7. In paragraph 66(1) (statement in notes to accounts of amounts...
 8. In paragraph 68(1) (information in notes to accounts about transferable...
 9. Paragraph 73(3) (statement in notes to accounts of aggregate amount...
 10. Paragraph 74 (separate statement of certain items of income and...
 11. Paragraph 75(1) (statement in notes to accounts of basis on...
 12. (1) Paragraph 77 (particulars of staff) is amended as follows...
 13. (1) Paragraph 86 (staff costs) is amended as follows.
- SCHEDULE 5
Form and Content of Accounts of Insurance Companies and Groups
1. Part I of Schedule 9A to the 1986 Order (form...
 2. In paragraph 5 (aggregate amount of dividends to be shown...
 3. In the profit and loss account format set out in...
 4. Paragraph 21 (valuation method to be applied to investments) is...
 5. (1) Paragraph 29 (revaluation reserve) is amended as follows.
 6. For paragraph 54 (preliminary matters concerning notes to accounts) substitute—...
 7. Sub-paragraph (a) of paragraph 59 (statement in notes to accounts...
 8. In paragraph 61 (information in notes to accounts about debentures...
 9. In paragraph 65 (information in notes to accounts about investments),...
 10. In sub-paragraph (1) of paragraph 66 (reserves and provisions) for...
 11. For sub-paragraph (1) of paragraph 68 (statement in notes to...
 12. In paragraph 70(3) (statement in notes to accounts of amounts...
 13. Paragraph 71 (dealings with or interests in group undertakings) is...
 14. Paragraph 72(3) (statement in notes to accounts of aggregate amount...
 15. (1) Paragraph 73 (separate statement of certain items of income...
 16. Paragraph 74(1) (statement in notes to accounts of basis on...
 17. (1) Paragraph 79 (particulars of staff) is amended as follows...
 18. In sub-paragraph (c) of paragraph 84 (provisions) for “provisions for...
 19. (1) Paragraph 85 (staff costs) is amended as follows.
- SCHEDULE 6
Modifications of Part IX of the 1986 Order where Company’s Accounts prepared in accordance with Special Provisions for Insurance Companies
1. Schedule 11 to the 1986 Order (modifications of Part IX...
 2. For paragraph 7 (modification of Article 272(2)) substitute— Article 272(2) shall apply as if for the words in...
 3. For paragraph 9 (modification of Articles 278(2) and 283) substitute —...
- Explanatory Note