
STATUTORY RULES OF NORTHERN IRELAND

2003 No. 4

**The Companies (Principal Business Activities)
(Amendment) Regulations (Northern Ireland) 2003**

Citation and commencement

1. These Regulations may be cited as the Companies (Principal Business Activities) (Amendment) Regulations (Northern Ireland) 2003 and shall come into operation on 24th February 2003.

Amendments of the Companies (Forms) (Amendment No. 2 and Companies Type and Principal Business Activities) Regulations (Northern Ireland) 1991

2. The Companies (Forms) (Amendment No. 2 and Company's Type and Principal Business Activities) Regulations (Northern Ireland) 1991 ("the 1991 Regulations")⁽¹⁾ are amended as follows:

(a) in regulation 2, for the definition of "the VAT Trade classification" there shall be substituted the following definition:—

“the Standard Industrial Classification of Economic Activities 1992” means the edition published by Her Majesty's Stationery Office in August 1993 of the publication of that name prepared by the Central Statistical Office;⁽²⁾

(b) for paragraph (2) of regulation 5 there shall be substituted the following paragraph:—

“(2) The Standard Industrial Classification of Economic Activities 1992, with the addition of the code set out in Part II of Schedule 3, is prescribed for the purposes of new Article 372 (3).”; and

for Part II of Schedule 3 (codes added to VAT Trade Classification) there shall be substituted the part set out in the Schedule to these Regulations.

Transitional provision

3.—(1) Notwithstanding the provisions of regulation 2, the system of classifying business activities which was prescribed for the purpose of new Article 372(3) by regulation 5(2) of the 1991 Regulations may continue to be used in relation to an annual return delivered to the registrar on or before 24th February 2003 instead of the system prescribed for that purpose by these Regulations.

(2) In paragraph (1) “new Article 372(3)” means Article 372(3) of the Companies (Northern Ireland) Order 1986 as substituted by Article 74 of the Companies (No. 2) (Northern Ireland) Order 1990⁽³⁾.

(1) S.R. 1991 No. 399

(2) ISBN 0-11-6205504

(3) S.I. 1990/1504 (N.I. 10)

Status: This is the original version (as it was originally made).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

Sealed with the Official Seal of the Department of Enterprise, Trade and Investment on 7th January 2003.

L.S.

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