
STATUTORY RULES OF NORTHERN IRELAND

2004 No. 190

Companies (1986 Order) (Accounts of Small and Medium-Sized Enterprises and Audit Exemption) (Amendment) Regulations (Northern Ireland) 2004

Audit Exemption

4.—(1) Article 257A of the 1986 Order (exemptions from audit for certain categories of small company)(1) is amended as follows.

(2) In paragraphs (3)(b) and (3A)(b), for “£1 million” substitute “£5·6 million”.

(3) In paragraph (3)(c), for “£1·4 million” substitute “£2·8 million”.

(1) Article 257A was inserted into the 1986 Order by regulation 2 of [S.R. 1995 No. 128](#), and amended by regulation 2 of [S.R. 1997 No. 500](#) and regulation 2 of [S.R. 2001 No. 153](#)