
STATUTORY RULES OF NORTHERN IRELAND

2006 No. 138

**The Companies (Summary Financial Statement)
(Amendment) Regulations (Northern Ireland) 2006**

Transitional provision

16.—(1) Where a company (whether or not a listed company) has, before 1st April 2006, ascertained in accordance with regulation 4 of the unamended 1996 Regulations that an entitled person does not wish to receive copies of the full accounts and reports, it may send a summary financial statement to such an entitled person in place of the full accounts and reports.

(2) In paragraph (1)—

- (a) “unamended 1996 Regulations” means the 1996 Regulations without the amendments contained in these Regulations, and disregarding any references to the company being a listed public company, and
- (b) “full accounts and reports” is construed in accordance with regulation 2 of the unamended 1996 Regulations.