STATUTORY RULES OF NORTHERN IRELAND

2006 No. 438

COMPANIES

The Companies (1986 Order) (Small Companies' Accounts and Audit) Regulations (Northern Ireland) 2006

Made - - - - - Coming into operation-

7th November 2006 1st December 2006

THE COMPANIES (1986 ORDER) (SMALL COMPANIES' ACCOUNTS AND AUDIT) REGULATIONS (NORTHERN IRELAND) 2006

- 1. Citation, commencement and interpretation
- 2. Disapplication of special accounting provisions for small companies
- 3. Exemption for small groups
- 4. Dormant companies
- 5. Cases where exemption from audit not available
- 6. Definitions
- 7. Consequential amendments Signature Explanatory Note