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STATUTORY INSTRUMENTS

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**1986 No. 1032**

**The Companies (Northern Ireland) Order 1986 (revoked)**

**Part VIII**

**Accounts and Audit**

**[CHAPTER III]**

**SUPPLEMENTARY PROVISIONS**

**F1** 1990 NI 5

**F1** Order repealed (prosp.) by [Companies Act 2006 \(c. 46\)](#), ss. 1284(2), 1295, 1300(2), **Sch. 16** and the repeal being partly in force, as to which see individual Articles (with savings (with adaptations) by [Companies Act 2006 \(Commencement No. 6, Saving and Commencement Nos. 3 and 5 \(Amendment\)\) Order 2008 \(S.I. 2008/674\)](#), arts. 2(3), {4}, Sch. 2) and subject to amendments (6.4.2008) by [Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), arts. 2(2), 3(1)(b)(2), Sch. 1 paras. 135, 147, 148 {Sch. 2 Note 1} (with arts. 6, 11, 12) and subject to amendments (6.4.2008) by [S.R. 2008/133](#), {regs. 2, 3}

*[<sup>F2</sup>Accounting standards]*

**F2** 1990 NI 5

**Accounting standards**

**264.** <sup>F3</sup> .....

**F3** Arts. 262-289 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1284(2), 1295, 1300(2), **Sch. 16**; [S.I. 2007/3495](#), **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 33(2))

*Power to alter accounting requirements*

**Power of Department to alter accounting requirements**

**265.** <sup>F4</sup> .....

**F4** Arts. 262-289 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1284(2), 1295, 1300(2), **Sch. 16**; [S.I. 2007/3495](#), **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 33(2))

*Status: Point in time view as at 06/04/2008.*

*Changes to legislation: There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), CHAPTER III. (See end of Document for details)*

*Parent and subsidiary undertakings*

**Parent and subsidiary undertakings**

**266.** <sup>F5</sup> .....

**F5** Arts. 262-289 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 33(2))

*[<sup>F6</sup>Other interpretation provisions]*

**F6** 1990 NI 5

**Meaning of “undertaking” and related expressions**

**267.** <sup>F7</sup> .....

**F7** Arts. 262-289 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 33(2))

**Participating interests**

**268.** <sup>F8</sup> .....

**F8** Arts. 262-289 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 33(2))

**Notes to the accounts**

**269.** <sup>F9</sup> .....

**F9** Arts. 262-289 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 2 (with arts. 7, 12, Sch. 4 para. 33(2))

**Minor definitions**

**270.** <sup>F10</sup> .....

**F10** Art. 270 repealed (20.1.2007 for the definition of "address" and otherwise prosp.) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2006/3428, **art. 7(b)**, Sch. 3 Pt. 2 (with arts. 6, 8, Sch. 5)

**Index of defined expressions**

**270A.** <sup>F11</sup> .....

**F11** Art. 270A repealed (20.1.2007 for the entry "address" and otherwise prosp.) by Companies Act 2006 (c. 46), ss. 1284(2), 1295, 1300(2), **Sch. 16**; S.I. 2006/3428, **art. 7(b)**, Sch. 3 Pt. 2 (with arts. 6, 8, Sch. 5)

**Status:**

Point in time view as at 06/04/2008.

**Changes to legislation:**

There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), CHAPTER III.