
STATUTORY INSTRUMENTS

2008 No. 373

COMPANIES

**The Companies (Revision of Defective
Accounts and Reports) Regulations 2008**

Made - - - - 19th February 2008
Laid before Parliament 20th February 2008
Coming into force 6th April 2008

**THE COMPANIES (REVISION OF DEFECTIVE
ACCOUNTS AND REPORTS) REGULATIONS 2008**

PART 1

INTRODUCTION

1. Citation, commencement and application
2. Interpretation

PART 2

REVISED ACCOUNTS AND REPORTS

3. Content of revised accounts or revised report
4. Approval and signature of revised accounts
- 4A Approval and signature of revised strategic report
5. Approval and signature of revised directors' report
6. Approval and signature of revised directors' remuneration report
- 6A Approval and signature of revised revised directors' remuneration policy

PART 3

AUDITOR'S REPORTS

7. Auditor's report on revised accounts and revised report
8. Auditor's report where company ceases to be exempt from audit
9. Auditor's report on revised report alone

Changes to legislation: There are currently no known outstanding effects for the The Companies (Revision of Defective Accounts and Reports) Regulations 2008. (See end of Document for details)

PART 4

EFFECT OF REVISION

- 10. Effect of revision of accounts
- 11. Effect of revision of report

PART 5

PUBLICATION, LAYING AND DELIVERY OF REVISED ACCOUNTS ETC

- 12. Publication of revised accounts and reports
- 13. Laying of revised accounts or a revised report
- 14. Delivery of revised accounts or a revised report

PART 6

ABBREVIATED ACCOUNTS AND SUMMARY FINANCIAL STATEMENTS

- 15. Small and medium sized companies
- 16.
- 17. Summary financial statements

PART 7

COMPANIES EXEMPT FROM AUDIT

- 18. Companies exempt from audit under section 477 , 479A or 480

PART 8

FINAL PROVISIONS

- 19. Modifications of the 2006 Act
- 20. Revocations etc.
- 21. Review
 - Signature
 - Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Companies (Revision of Defective Accounts and Reports) Regulations 2008.