STATUTORY INSTRUMENTS

## 1996 No. 2827

# The Open-Ended Investment Companies (Investment Companies with Variable Capital) Regulations 1996

## PART III

### CORPORATE CODE

### Reports

#### **Reports: voluntary revision**

**62.**—(1) If it appears to the directors of an investment company with variable capital that any annual report of the company did not comply with the requirements of these Regulations or SIB regulations, they may prepare a revised annual report.

(2) Where copies of the previous report have been laid before the company in general meeting or delivered to the registrar of companies, the revisions shall be confined to—

- (a) the correction of anything in the previous report which did not comply with the requirements of these Regulations or SIB regulations; and
- (b) the making of any necessary consequential alterations.