
STATUTORY INSTRUMENTS

2005 No. 2282

**The Companies (Revision of Defective Accounts
and Report) (Amendment) Regulations 2005**

Small and medium-sized company abbreviated accounts where main accounts revised

13.—(1) Regulation 13 of the 1990 Regulations (effect on small and medium-sized company abbreviated accounts of revision of main accounts) is amended as follows.

(2) In paragraph (1), for “section 246” substitute “sections 246 (1) and 246A (2)”.

(3) In paragraph (2)(b), for the words from “in accordance with” to “to the Act” substitute “ or 246A (as the case may be) in accordance with the provisions of those sections and (in the case of small companies) of Schedule 8A to the Act”.

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- (1) Section 246 was substituted by regulation 2(1) of S.I. [1997/220](#), and amended by regulation 6(1) of S.I. [1997/570](#), by regulation 8(1) of S.I. [2000/1430](#), by regulations 3 and 13(2) of, and paragraph 12 of Schedule 1 to, S.I. [2004/2947](#) and by regulation 4 of S.I. [2005/1011](#).
- (2) Section 246A was inserted by regulation 3 of S.I. [1997/220](#), and amended by regulation 3 of, and paragraph 13 of Schedule 1 to, S.I. [2004/2947](#) and by regulation 5 of S.I. [2005/1011](#).