
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

1. Citation, commencement and application
2. Interpretation

PART 2

REVISED

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

PART 3

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

PART 4

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

Status: This is the original version (as it was originally made).

PART 5

REVISED 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

15. Small and medium sized companies
16. (1) This regulation has effect (subject to regulation 19(2)) where...
17. Summary financial statements

PART 7

18. Companies exempt from audit under section 477 or 480

PART 8

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