
STATUTORY INSTRUMENTS

2017 No. 1164

The Statutory Auditors Regulations 2017

PART 3

Amendments to secondary legislation

Amendments to the Companies (Revision of Defective Accounts and Reports) Regulations 2008

7. In regulation 2 (interpretation)—

(a) in the definition of “date of revision” in paragraph (1)—

(i) for “directors’ report” to “revised directors’ remuneration” substitute “report or”;

(ii) before “5” insert “4A,”;

(b) after the definition of “revised directors’ remuneration policy” insert—

““revised policy” means a revised revised directors’ remuneration policy prepared by the directors under section 454 of the 2006 Act, either through revision by replacement or revision by supplementary note; in the latter case the revised policy comprises the original directors’ remuneration policy together with the supplementary note;

“revised report” means a revised strategic report, revised directors’ report or revised directors’ remuneration report prepared by the directors under section 454 of the 2006 Act, either through revision by replacement or revision by supplementary note; in the latter case the revised report comprises the original strategic report, directors’ report or directors’ remuneration report together with the supplementary note;”;

(c) for the definitions of “revised report or policy” substitute—

““revised report or policy” means a revised report or a revised policy;”.