
STATUTORY INSTRUMENTS

2004 No. 2947

The Companies Act 1985 (International Accounting Standards and Other Accounting Amendments) Regulations 2004

PART 3

Other modifications of provisions relating to accounts

Auditors' report to be dated

7. In section 236(1) of the 1985 Act (signature of auditors' report)(1), after “signed” insert “and dated”.

(1) Section 236 was substituted by section 9 of the Companies Act 1989.