
STATUTORY INSTRUMENTS

2013 No. 1971

The Companies (Revision of Defective Accounts and Reports) (Amendment) Regulations 2013

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

3. In regulation 2(1) (Interpretation)—
- (a) after the entry relating to “date of the original directors’ remuneration report” insert—

““date of the original revised directors’ remuneration policy” means the date on which the original revised directors’ remuneration policy prepared in accordance with section 422A of the 2006 Act⁽¹⁾ was approved by the board of directors under section 422A of the 2006 Act (approval and signing of revised directors’ remuneration policy);”;
 - (b) after the entry relating to “date of the original directors’ report” insert—

““date of the original strategic report” means the date on which the original strategic report was approved by the board of directors under section 414D of the 2006 Act⁽²⁾ (approval and signing of strategic report);”;
 - (c) in the entry relating to “date of revision” after “remuneration report” insert “or revised directors’ remuneration policy” and for “5 or 6” substitute “5, 6 or 6A”;
 - (d) for the entry relating to “original” substitute—

““original”, in relation to annual accounts, or a strategic report or directors’ report or directors’ remuneration report or revised directors’ remuneration policy, means the annual accounts or (as the case may be) strategic report or directors’ report or directors’ remuneration report or revised directors’ remuneration policy which are the subject of revision by, respectively, revised accounts or a revised report or policy and, in relation to abbreviated accounts, means abbreviated accounts based on the original annual accounts;”;
 - (e) after the entry for “revised accounts” insert—

““revised directors’ remuneration policy” means a revised directors’ remuneration policy within the meaning of section 422A of the 2006 Act”;
 - (f) for the entry relating to “revised report” substitute—

““revised report or policy” means a revised strategic report or revised directors’ report or revised directors’ remuneration report or 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 report or policy comprises the original strategic report, directors’ report, directors’ remuneration report or revised directors’ remuneration policy together with the supplementary note”;

(1) Section 422A was inserted into the 2006 Act by section 79(2) of the Enterprise and Regulatory Reform Act 2013 (c.24).

(2) Section 414D was inserted into the 2006 Act by regulation 3 of S.I. 2013/xxxx.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (g) in the entry relating to “revision by replacement”—
 - (i) after “accounts,” insert “strategic report or” (in both places that it occurs);
 - (ii) after “remuneration report” insert “revised directors’ remuneration policy” (in both places that it occurs);
- (h) in the entry relating to “revision by supplementary note” after “annual accounts,” insert “strategic report,” and after “remuneration report” insert “or revised directors’ remuneration policy”.