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STATUTORY INSTRUMENTS

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**2013 No. 2224**

**The Companies (Revision of Defective Accounts and Reports) (Amendment) (No.2) Regulations 2013**

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

**10.** In regulation 11 (effect of revision of report)—

(a) for paragraph (1) substitute—

“(1) Subject to the following provisions of these Regulations upon the directors approving a revised report or policy under regulations 5, 6 or 6A the provisions of the 2006 Act have effect as if the revised report or policy was, as from the date of its approval, the strategic report, directors’ report, directors’ remuneration report or revised directors’ remuneration policy (as the case may be) in place of the original strategic report, directors’ report, directors’ remuneration report or revised directors’ remuneration policy (as the case may be).”

(b) in paragraph (2)—

- (i) after “revised report” insert “or policy”;
- (ii) after “that date be” insert “the strategic report or”;
- (iii) after “remuneration report” insert “or revised directors’ remuneration policy”.