
STATUTORY INSTRUMENTS

2005 No. 2282

The Companies (Revision of Defective Accounts and Report) (Amendment) Regulations 2005

Auditors' report on revised accounts and revised report or review

7.—(1) Regulation 6 of the 1990 Regulations (auditors' report on revised accounts and revised report)⁽¹⁾ is amended as follows.

- (2) In the heading, after “report” insert “or review”.
- (3) In paragraph (3)—
 - (a) after “provisions of the Act” insert “ (and, where applicable, Article 4 of the IAS Regulation)”, and
 - (b) after “requirements of the Act” insert “ (and, where applicable, Article 4 of the IAS Regulation)”.
- (4) In paragraph (4)—
 - (a) for “consider” substitute “state”,
 - (b) after “directors' report” insert “or operating and financial review”,
 - (c) after “the report” insert “or review”,
 - (d) after “revised report” insert “or review”, and
 - (e) omit from “and if they are of the opinion” to the end.

(1) Regulation 6 was amended by regulation 3 of S.I.1996/315.