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STATUTORY INSTRUMENTS

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**2008 No. 373**

**The Companies (Revision of Defective  
Accounts and Reports) Regulations 2008**

**PART 5**

**PUBLICATION, LAYING AND DELIVERY OF REVISED ACCOUNTS ETC**

**Delivery of revised accounts or a revised report**

**14.**—(1) This regulation has effect where the directors have prepared revised accounts or a revised report under section 454 of the 2006 Act and a copy of the original annual accounts or report has been delivered to the registrar under section 441(1) of that Act.

(2) The directors of the company must, within 28 days of the date of revision, deliver to the registrar—

- (a) in the case of a revision by replacement, a copy of the revised accounts or (as the case may be) the revised report, together with a copy of the auditor's report on those accounts or (as the case may be) on that report, or
- (b) in the case of a revision by supplementary note, a copy of that note, together with a copy of the auditor's report on the revised accounts or (as the case may be) on the revised report.

(3) Sections 451 (default in filing accounts and reports: offences) and 452 (default in filing accounts: court order) of the 2006 Act apply with respect to a failure to comply with the requirements of this regulation as they apply with respect to a failure to comply with the requirements of section 441 of that Act but as if—

- (a) the references in section 451(1) and in section 452(1)(a) to “the period for filing those accounts and reports” were references to the period of 28 days referred to in paragraph (2); the references in section 451(1) and (2) to “that period” are to be construed accordingly, and
- (b) the references in section 451(3) to “the documents in question” and “this Part” were, respectively, a reference to the documents referred to in paragraph (2) and the provisions of Part 15 of the 2006 Act as applied by these Regulations.

**Changes to legislation:**

There are currently no known outstanding effects for the The Companies (Revision of Defective Accounts and Reports) Regulations 2008, Section 14.