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WELSH STATUTORY INSTRUMENTS

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**2005 No. 368**

**The Accounts and Audit (Wales) Regulations 2005**

**Revocation and saving of instruments**

3.—(1) Subject to paragraph (2) the following instruments are hereby revoked —

- (a) the 1996 Regulations; and
- (b) the Accounts and Audit (Amendment) (Wales) Regulations 2001<sup>(1)</sup>.

(2) The Regulations in paragraph (1) are saved in so far as they apply to accounts for the financial year ending 31 March 2005 and the audit of those accounts.