
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**

4. For regulation 3(4) substitute—

“(4) The provisions of the 2006 Act as to the matters to be included in a strategic report, directors’ report, directors’ remuneration report or revised directors’ remuneration policy apply to a revised report or policy as if the revised report or policy were prepared and approved by the directors of the company as at the date of the original strategic report, directors’ report, directors’ remuneration report or revised directors’ remuneration policy