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No. S 370

COMPANIES ACT 1967

COMPANIES (REVISION OF DEFECTIVE FINANCIAL STATEMENTS, OR CONSOLIDATED FINANCIAL STATEMENTS OR BALANCE-SHEET) (AMENDMENT) REGULATIONS 2023

In exercise of the powers conferred by section 411, read with section 202A(5), of the Companies Act 1967, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Companies (Revision of Defective Financial Statements, or Consolidated Financial Statements or Balance-sheet) (Amendment) Regulations 2023 and come into operation on 1 July 2023.

Amendment of regulation 14

2. In the Companies (Revision of Defective Financial Statements, or Consolidated Financial Statements or Balance-sheet) Regulations 2018 (G.N. No. S 218/2018), in regulation 14(4) —

(a) in sub-paragraph (a), replace “section 201(2), (5) or (16)” wherever it appears with “section 201(2) or (5)”; and

(b) after sub-paragraph (a), insert —

“(aa) the reference to “section 201(16)” in section 204(1AA) of the Act is a reference to “section 201(16), as applied by regulation 4”.”.

Made on 11 June 2023.

LAI WEI LIN
*Second Permanent Secretary,
Ministry of Finance,
Singapore.*

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