

**Companies (Approved Company Auditors) (Transitional and Savings Provisions) Regulations 2004**

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**No. S 135**

**COMPANIES (AMENDMENT) ACT 2004  
(ACT 5 OF 2004)**

**COMPANIES (APPROVED COMPANY AUDITORS) (TRANSITIONAL AND SAVINGS PROVISIONS) REGULATIONS 2004**

In exercise of the powers conferred by section 60 of the Companies (Amendment) Act 2004, the Minister for Finance hereby makes the following Regulations:

**Citation and commencement**

**1.** These Regulations may be cited as the Companies (Approved Company Auditors) (Transitional and Savings Provisions) Regulations 2004 and shall come into operation on 1st April 2004.

**Definition**

**2.** In these Regulations, “principal Act” means the Companies Act (Cap. 50) in force immediately before 1st April 2004.

**Persons approved as company auditors before 1st April 2004**