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## No. S 517

### COMPANIES (AMENDMENT) ACT 2017 (ACT 15 OF 2017)

### COMPANIES (AMENDMENT) ACT 2017 (SAVING AND TRANSITIONAL) REGULATIONS 2018

#### ARRANGEMENT OF REGULATIONS

##### Regulation

1. Citation and commencement
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  4. Financial statements
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In exercise of the powers conferred by section 54(14) of the Companies (Amendment) Act 2017, the Minister for Finance makes the following Regulations:

#### **Citation and commencement**

1. These Regulations are the Companies (Amendment) Act 2017 (Saving and Transitional) Regulations 2018 and come into operation on 31 August 2018.

#### **Definitions**

2. In these Regulations, unless the context otherwise requires —

“amendment Act” means the Companies (Amendment) Act 2017 (Act 15 of 2017);

“financial statements”, in relation to a company, means —

- (a) where the company is not a parent company, the financial statements required to be laid before the company at its annual general meeting under section 201(1) of the unamended Act; or