
First published in the Government *Gazette*, Electronic Edition, on 23rd June 2015 at 5:00 pm.

No. S 380

**COMPANIES ACT
(CHAPTER 50)**

**COMPANIES
(FILING OF DOCUMENTS) (AMENDMENT NO. 2)
REGULATIONS 2015**

In exercise of the powers conferred by section 411 of the Companies Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Companies (Filing of Documents) (Amendment No. 2) Regulations 2015 and come into operation on 1 July 2015.

Deletion and substitution of regulation 38 and new regulation 38A

2. Regulation 38 of the Companies (Filing of Documents) Regulations (Rg 7) is deleted and the following regulations substituted therefor:

**“Documents accompanying annual return of company
having a share capital other than exempt private company**

38.—(1) For the purposes of section 197(1) of the Act, a company having a share capital, other than an exempt private company, must ensure that its annual return is accompanied by the following documents of the company in respect of the financial year in relation to which the annual return is filed:

- (a) the statement of its directors;
- (b) the report of its auditors, unless the company is exempt from audit requirements and no report was prepared by the auditors;

- (c) the financial statements, which must be audited unless the company is exempt from audit requirements and no report was prepared by the auditors.

(2) The documents referred to in paragraph (1) must be prepared in accordance with Part VI of the Act.

Documents accompanying annual return of exempt private company

38A.—(1) For the purposes of section 197(1) of the Act, an exempt private company must ensure that its annual return is accompanied —

- (a) if the company is able to meet its liabilities as and when they fall due, by a confirmation of that fact in the applicable form; or
- (b) in any other case, by the following documents of the company in respect of the financial year in relation to which the annual return is filed:
 - (i) the statement of its directors;
 - (ii) the report of its auditors, unless the company is exempt from audit requirements and no report was prepared by the auditors;
 - (iii) the financial statements, which must be audited unless the company is exempt from audit requirements and no report was prepared by the auditors.

(2) The documents referred to in paragraph (1)(b) must be prepared in accordance with Part VI of the Act.”.

Amendment of regulation 39

3. Regulation 39 of the Companies (Filing of Documents) Regulations is amended —

- (a) by deleting the word “accounts” wherever it appears in paragraph (1)(a)(viii) and substituting in each case the words “financial statements”;