

Companies (Accounting Standards) (Amendment No. 2) Regulations 2006

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COMPANIES ACT (CHAPTER 50)

COMPANIES (ACCOUNTING STANDARDS) (AMENDMENT NO. 2) REGULATIONS 2006

In exercise of the powers conferred by section 200A(1) of the Companies Act, the Accounting Standards Committee (known as the Council on Corporate Disclosure and Governance), with the approval of the Minister for Finance, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Companies (Accounting Standards) (Amendment No. 2) Regulations 2006 and shall come into operation on 1st February 2006.

Amendment of Third Schedule

2. The Third Schedule to the Companies (Accounting Standards) Regulations (Rg 6) is amended by inserting, immediately after paragraph (vi) in the third column of the item relating to FRS 21, the following paragraphs: