

Companies (Accounting Standards) (Amendment No. 4) Regulations 2006

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No. S 297

COMPANIES ACT (CHAPTER 50)

COMPANIES (ACCOUNTING STANDARDS) (AMENDMENT NO. 4) 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. 4) Regulations 2006 and shall come into operation on 15th June 2006.

Amendment of Seventh Schedule

2. The Seventh Schedule to the Companies (Accounting Standards) Regulations (Rg 6) is amended by inserting, immediately after the item relating to INT FRS 108, the following item:

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INT FRS 109 IFRIC Interpretation 9 (There is no modification on