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COMPANIES ACT
(CHAPTER 50)

COMPANIES ACT (AMENDMENT OF EIGHTH
SCHEDULE) NOTIFICATION 2015

In exercise of the powers conferred by section 8(7) of the Companies Act, the Minister for Finance makes the following Notification:

Citation and commencement

1. This Notification may be cited as the Companies Act (Amendment of Eighth Schedule) Notification 2015 and comes into operation on 1 July 2015.

Amendment of Eighth Schedule

2. The Eighth Schedule to the Companies Act is amended —

- (a) by deleting the word “accounts” wherever it appears in paragraph 1(*l*), (*m*) and (*n*)(ii)(A) and substituting in each case the words “financial statements”;
- (b) by deleting the words “balance-sheet and the last profit and loss accounts” in paragraph 1(*u*)(ii) and substituting the words “financial statements”; and
- (c) by deleting paragraph 4 and substituting the following paragraph:

“4. In paragraph 1(*s*), “relevant documents”, in relation to a company, means —

- (a) where the annual return is in respect of a financial year which ends before 1 July 2015, each of the following documents of the company in respect of that financial year:
 - (i) the report and statement of its directors;

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- (ii) the report of its auditors, unless the company is exempt from audit requirements and no report was prepared by the auditors;
 - (iii) the company's last balance-sheet, which must be audited unless the company is exempt from audit requirements and no report was prepared by the auditors;
 - (iv) the company's last profit and loss account, which must be audited unless the company is exempt from audit requirements and no report was prepared by the auditors;
 - (v) the notes to the account; or
- (b) where the annual return is in respect of a financial year which ends on or after 1 July 2015, each of the following documents of the company in respect of that financial year:
- (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.”.

Made on 22 June 2015.

LIM SOO HOON
Permanent Secretary
(Finance) (Performance),
Ministry of Finance,
Singapore.