

Amendments to the Financial Reporting Act 2004:

THE FINANCE ACT 2006

Act No 15 of 2006 published in the Government Gazette of Mauritius No 71 of 7 August 2006.

Section 12 : Financial Reporting Act 2004 is amended :-

- (a) in section 33-
 - (i) in subsection (1) by deleting the words “ no person” and replacing them by the words “subject to subsection (1A), no person”;
 - (ii) by inserting immediately after subsection (1), the following new subsection

(1A) Subsection (1) shall not apply to the auditor of a small private company under the Companies Act 2001.
- (b) in section 35(4)
 - (i) in paragraph (b), by adding after the semi-colon, the word “or”;
 - (ii) by deleting the words “;or” and replacing them by a full stop;
 - (iii) by repealing paragraph (d)