

Financial Reporting Amendment Act (No 2) 1997

Public Act 1997 No 45
Date of assent 28 July 1997

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An Act to amend the Financial Reporting Act 1993

BE IT ENACTED by the Parliament of New Zealand as follows:

1 Short Title

This Act may be cited as the Financial Reporting Amendment Act (No 2) 1997, and is part of the Financial Reporting Act 1993 ("the principal Act").

2 Interpretation

Section 2(1) of the principal Act is amended by omitting from the definition of the term **approved financial reporting standard** the number "27", and substituting the number "24".

3 Auditor's report on reporting entities

This section substituted s 16 of the principal Act.

4 Auditor's report on exempt companies

Section 17(f) of the principal Act is amended by inserting, after the word "whether", the words ", in the auditor's opinion,".