



28 Disember 2011
28 December 2011
P.U. (A) 423

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERATURAN-PERATURAN LAPORAN KEWANGAN
(PENYIARAN PIAWAIAN PERAKAUNAN DILULUSKAN)
(PINDAAN) 2011

*FINANCIAL REPORTING (PUBLICATION OF APPROVED
ACCOUNTING STANDARDS) (AMENDMENT)
REGULATIONS 2011*



DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA LAPORAN KEWANGAN 1997

PERATURAN-PERATURAN LAPORAN KEWANGAN (PENYIARAN PIAWAIAN
PERAKAUNAN DILULUSKAN) (PINDAAN) 2011

PADA menjalankan kuasa yang diberikan oleh seksyen 29 Akta Laporan Kewangan 1997 [*Akta 558*], Menteri membuat peraturan-peraturan yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Peraturan-peraturan ini bolehlah dinamakan **Peraturan-Peraturan Laporan Kewangan (Penyiaran Piawaian Perakaunan Diluluskan) (Pindaan) 2011**.

(2) Peraturan-Peraturan ini mula berkuat kuasa pada 1 Januari 2012.

Peraturan baru 7

2. Peraturan-Peraturan Laporan Kewangan (Penyiaran Piawaian Perakaunan Diluluskan) 1999 [*P.U. (A) 250/1999*] dipinda dengan memasukkan selepas peraturan 6 peraturan yang berikut:

“Bentuk piawaian perakaunan diluluskan

7. Salinan piawaian perakaunan diluluskan yang disediakan untuk dijual kepada orang ramai atau untuk diserahkan kepada mana-mana orang menurut Peraturan-Peraturan ini bolehlah sama ada dalam bentuk bercetak atau bentuk digital kekal atau kedua-duanya.”.

Dibuat 21 Disember 2011
[KK/BPKA/K1/(R)/483/493; PN(PU2)571]

DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Menteri Kewangan Kedua

FINANCIAL REPORTING ACT 1997

FINANCIAL REPORTING (PUBLICATION OF APPROVED ACCOUNTING STANDARDS)
(AMENDMENT) REGULATIONS 2011

IN exercise of the powers conferred by section 29 of the Financial Reporting Act 1997 [Act 558], the Minister makes the following regulations:

Citation and commencement

1. (1) These regulations may be cited as the **Financial Reporting (Publication of Approved Accounting Standards) (Amendment) Regulations 2011**.

(2) These Regulations come into operation on 1 January 2012.

New regulation 7

2. The Financial Reporting (Publication of Approved Accounting Standards) Regulations 1999 [P.U. (A) 250/1999] is amended by inserting after regulation 6 the following regulation:

“Form of approved accounting standards

7. The copies of approved accounting standards which are made available for sale to the public or to be delivered to any person pursuant to these Regulations may be in either printed or permanent digital form or both.”.

Made 21 December 2011
[KK/BPKA/K1/(R)/483/493; PN(PU2)571]

DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Second Finance Minister