

**SECOND SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 2,671, of 28th May, 1992.**

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LEGAL NOTICE NO 74 OF 1992.

**FINANCIAL SERVICES ORDINANCE, 1989.**

**FINANCIAL SERVICES (ACCOUNTING AND FINANCIAL)  
(AMENDMENT) REGULATIONS, 1992.**

In exercise of the powers conferred on him by section 53 of the Financial Services Ordinance 1989 and of all other enabling powers, the Governor has made the following regulations-

**Title.**

1. These regulations may be cited as the Financial Services (Accounting and Financial) (Amendment) Regulations 1992.

**New regulation 21A.**

2. The Financial Services (Accounting and Financial) Regulations 1991 (hereinafter called "the principal Regulations") are amended by inserting after regulation 21 the following new regulation-

**"Communication with the Commission.**

21A. No duty to which an auditor of a licensee may be subject shall be regarded as contravened by reason of his communicating in good faith to the Commission, whether in response to a request from the Commission, any information or opinion on a matter of which the auditor has become aware in his capacity as auditor of that licensee and which is relevant to any functions of the Commission under the Ordinance."

**Amendment to regulation 37.**

3. Regulation 37 of the principal Regulations is amended by omitting the expression "section 4(2)(a) or (b)" and substituting therefor the expression "sub-sections (2) or (3) of section 4".

Dated this 28th day of May, 1992.

By Command,

GIBRALTAR GAZETTE, No. 2,671, Thursday 28th May, 1992,

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A. CARTER,  
Deputy Governor.