YAMANA GOLD INC Form 40-F/A January 19, 2007

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 20549

Amendment No. 1 to FORM 40-F

(Check one)

o REGISTRATION STATEMENT PURSUANT TO SECTION 12 OF THE SECURITIES EXCHANGE ACT OF 1934

OR

ý ANNUAL REPORT PURSUANT TO SECTION 13(A) OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended: **December 31, 2005**

Commission file number: **001-31880**

YAMANA GOLD INC.

(Exact name of Registrant as specified in its charter)

Not Applicable

(Translation of Registrant's name into English (if applicable))

Canada

(Province of other jurisdiction of incorporation or organization)

Not Applicable

(I.R.S. Employer Identification Number (if applicable))

1041

(Primary Standard Industrial Classification Code Number (if applicable))

150 York Street, Suite 1102 Toronto, Ontario M5H 3S5, Canada (416) 815-0220

(Address and telephone number of Registrant's principal executive offices)

Martin Pomerance, Dorsey & Whitney LLP 250 Park Avenue, New York, New York 10177, USA

(212) 415-9200

(Name, address (including zip code) and telephone number (including area code) of agent for service in the United States)

Securities registered or to be registered pursuant to Section 12(b) of the Act.

Title of each class

Name of each exchange on which registered $% \left(1\right) =\left(1\right) \left(1$

Common Shares, no par value

New York Stock Exchange, Toronto Stock Exchange

Securities registered or to be registered pursuant to Section 12(g) of the Act: None

Securities for which there is a reporting obligation pursuant to Section 15(d) of the Act: None

For annual reports, indicate by check mark the information filed wi	ith this form:
ý Annual information form	ý Audited annual financial statements
Indicate the number of outstanding shares of the issuer's classes of report:	capital or common stock as of the close of the period covered by the annual
As at December 31, 2005, 191,341,932 Common Shares without	t par value were outstanding.
	nation contained in this Form is also thereby furnishing the information to the ange Act of 1934 (the "Exchange Act"). If "Yes" is marked, indicate the filing
o Yes: 82	ý No

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports) and (2) has been subject to such filing requirements for the past 90 days.

ý Yes o No

EXPLANATORY NOTE

This Amendment No. 1 to Form 40-F for the period ended December 31, 2005 is being filed to attach the Registrant's Management's Discussion and Analysis and audited financial statements, and the notes thereto for fiscal 2005 together with the report of the auditors thereon, including a U.S. GAAP reconciliation, which had previously been incorporated by reference from the Registrant's 6-K filed on March 31, 2006. The financial statements have not been amended or changed in any way.

UNDERTAKINGS

The Registrant undertakes to make available, in person or by telephone, representatives to respond to inquiries made by the Commission staff, and to furnish promptly, when requested to do so by the Commission staff, information relating to: the securities registered pursuant to Form 40-F; the securities in relation to which the obligation to file an annual report on Form 40-F arises; or to transactions in said securities.

SIGNATURES

Pursuant to the requirements of the Exchange Act, the Registrant certifies that it meets all of the requirements for filing on Form 40-F and has duly caused this Annual Report to be signed on its behalf by the undersigned, thereunto duly authorized.

YAMANA GOLD INC.

/s/ PETER MARRONE

Peter Marrone President and Chief Executive Officer

Date: January 19, 2007

EXHIBIT INDEX

The following exhibits have been filed as part of the Annual Report:

Exhibit	Description
99.1*	Annual Information Form dated March 20, 2006
99.2	Management s Discussion and Analysis for fiscal 2005 and the audited financial statements of the Registrant, and the notes thereto for fiscal 2005 together with the report of the auditors thereon, including a U.S. GAAP reconciliation
99.3	Consent of Deloitte & Touche LLP, Independent Registered Chartered Accountants
99.4	Certifications pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
99.5	Certifications pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

^{*} previously filed