DRAFT STATUTORY INSTRUMENTS

2018 No.

The Companies (Miscellaneous Reporting) Regulations 2018

PART 4

Amendments to the Community Interest Companies Regulations 2005

20. The Community Interest Company Regulations 2005(**1**) are amended in accordance with regulations 21 to 23.

Amendment of regulation 2

21. In regulation 2 insert at the appropriate place—

""quoted company" has the meaning given by section 385 of the 2006 Act;".

Amendment of regulation 26

22. In regulation 26 (general - community interest company report)—

(a) in paragraph (1) for sub-paragraph (c) substitute—

"(c) directors' remuneration information.", and

(b) after paragraph (1) insert—

"(1A) In paragraph (1)(c) "directors' remuneration information" means—

(a) in the case of a company to which the Small Companies and Groups (Accounts and Directors' Report) Regulations 2008(**2**) apply, the information specified in Schedule 4A to these Regulations;

(b) in the case of a company to which the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008 apply, the information specified in Schedule 5 to those Regulations, save that the information specified in Part 2 of that Schedule need only be given in the case of a company which is not a quoted company."

Amendment to Schedules

23. After Schedule 4, insert Schedule 4A as set out in the Schedule to these Regulations.

(**1**) S.I. 2005/1788, relevant amending instruments are S.I. 2009/1942, S.I. 2008/948 and S.I. 2012/2335.
(**2**) S.I. 2008/409, see regulation 2(3).