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DRAFT STATUTORY INSTRUMENTS

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**2018 No.**

**The Companies (Miscellaneous Reporting) Regulations 2018**

**PART 4**

**Amendments to the Community Interest Companies Regulations 2005**

**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<sup>(1)</sup> 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.”

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<sup>(1)</sup> [S.I. 2008/409](#), see regulation 2(3).