

---

DRAFT STATUTORY INSTRUMENTS

---

**2018 No.**

**The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018**

**PART 1**

Introductory

**Commencement and application**

2.—(1) These Regulations come into force on 1st April 2019.

(2) These Regulations have effect in respect of financial years beginning on or after 1st April 2019.

(3) For the purpose of this regulation, “financial year” in relation to limited liability partnerships has the meaning given in section 390 of the Companies Act 2006 as it has been applied and modified by regulation 7 of the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008<sup>(1)</sup>.

---

(1) [S.I. 2008/1911](#) is amended by [S.I. 2009/1804](#), [2012/2301](#), [2012/1439](#), [2013/472](#), [2014/1815](#), [2016/575](#), [2017/80](#), [2017/1164](#) and by Part 3 of these Regulations. There are other amendments which are not relevant.