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## STATUTORY INSTRUMENTS

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# 2008 No. 393

## The Companies Act 2006 (Amendment) (Accounts and Reports) Regulations 2008

### PART 1

#### INTRODUCTION

##### **Citation and interpretation**

1.—(1) These Regulations may be cited as the Companies Act 2006 (Amendment) (Accounts and Reports) Regulations 2008.

(2) In these Regulations “the 2006 Act” means the Companies Act 2006.

##### **Commencement and application**

2.—(1) These Regulations come into force on 6th April 2008.

(2) They apply in relation to financial years beginning on or after 6th April 2008.

(3) In determining whether a company or group qualifies as small or medium-sized under section 382(2), 383(3), 465(2) or 466(3) of the 2006 Act (qualification in relation to subsequent financial year by reference to circumstances in preceding financial years) in relation to a financial year ending on or after 6th April 2008, the company or group shall be treated as having qualified as small or medium-sized (as the case may be) in any previous financial year in which it would have so qualified if amendments to the same effect as those made by these Regulations had been in force.