
STATUTORY INSTRUMENTS

2008 No. 393

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

PART 2

SMALL AND MEDIUM-SIZED COMPANIES AND GROUPS

Conditions for company or group to qualify as medium-sized

4.—(1) In the table in section 465(3) of the 2006 Act (conditions to be met by company to qualify as medium-sized)—

- (a) in item 1 (turnover) for “Not more than £22.8 million” substitute “Not more than £25.9 million”, and
- (b) in item 2 (balance sheet total) for “Not more than £11.4 million” substitute “Not more than £12.9 million”.

(2) In the table in section 466(4) of the 2006 Act (conditions to be met by group for parent company to qualify as medium-sized)—

- (a) in item 1 (aggregate turnover) for “Not more than £22.8 million net (or £27.36 million gross)” substitute “Not more than £25.9 million net (or £31.1 million gross)”, and
- (b) in item 2 (aggregate balance sheet total) for “Not more than £11.4 million net (or £13.68 million gross)” substitute “Not more than £12.9 million net (or £15.5 million gross)”.