
STATUTORY INSTRUMENTS

2008 No. 410

COMPANIES

**The Large and Medium-sized Companies and
Groups (Accounts and Reports) Regulations 2008**

Made - - - - *19th February 2008*

Coming into force - - *6th April 2008*

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 396(3), 404(3), 409(1) to (3), 412(1) to (3), 416(4), 421(1) and (2), 445(3)(a) and (b), 677(3) (a), 712(2)(b)(i), 831(3)(a), 832(4)(a), 836(1)(b)(i) and 1292(1) (a) and (c) of the Companies Act 2006 ^{M1}.

In accordance with sections 473(3) and 1290 of the Companies Act 2006 a draft of this instrument was laid before Parliament and approved by a resolution of each House of Parliament.

Modifications etc. (not altering text)

- C1** Regulations applied (with modifications) (6.4.2008 with application in accordance with reg. 1(2) of the modifying S.I.) by [The Partnerships \(Accounts\) Regulations 2008 \(S.I. 2008/569\)](#), reg. 1(2), **Sch. 1 paras. 1(1)(c)(2), 2(2)**
- C2** Regulations applied in part (with modifications) (1.10.2008 with application in accordance with reg. 2(2)-(4) of the modifying S.I.) by [The Large and Medium-sized Limited Liability Partnerships \(Accounts\) Regulations 2008 \(S.I. 2008/1913\)](#), **regs. 2-7, Schs. 1-4** (as amended (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [S.I. 2016/575](#), **regs. 2(1), 49-61**)

Marginal Citations

- M1** [2006 c.46](#).

Changes to legislation:

There are currently no known outstanding effects for the The Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008, Introductory Text.