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STATUTORY INSTRUMENTS

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**2008 No. 410**

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

PART 1

INTRODUCTION

**Citation and interpretation**

1.—(1) These Regulations may be cited as the Large and Medium-sized Companies and Groups (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) Subject to paragraph (3), they apply in relation to financial years beginning on or after 6th April 2008.

(3) The requirement for disclosure in paragraph 4 of Schedule 8 to these Regulations (directors’ remuneration report: disclosure relating to consideration of conditions in company and group) applies in relation to financial years beginning on or after 6th April 2009.

(4) These Regulations apply to companies other than those which are subject to the small companies regime under Part 15 of the 2006 Act.