
STATUTORY INSTRUMENTS

2013 No. 1970

The Companies Act 2006 (Strategic Report
and Directors' Report) Regulations 2013

PART 2

STRATEGIC REPORT

Duty to prepare strategic report

4. In section 415A(2)(1) (provisions to which small companies exemption for directors' report is relevant)—

- (a) after “dividend),” insert “and”, and
- (b) omit “section 417 (contents of report: business review), and”.