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STATUTORY INSTRUMENTS

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**2013 No. 1981**

**COMPANIES**

**The Large and Medium-sized Companies and Groups  
(Accounts and Reports) (Amendment) Regulations 2013**

*Made - - - - 6th August 2013*

*Coming into force - - 1st October 2013*

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 421(1) to (2A), 422A(4) and 1292(1)(a) and (c) of the Companies Act 2006<sup>(1)</sup>.

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

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(1) 2006 c.46. Section 421 was amended by section 79(1) of the Enterprise and Regulatory Reform Act 2013 (c.24). Section 422A was inserted into the Companies Act 2006 by section 79(2) of the Enterprise and Regulatory Reform Act 2013.