
STATUTORY INSTRUMENTS

2015 No. 980

The Companies, Partnerships and Groups
(Accounts and Reports) Regulations 2015

PART 2

Amendment of the Act

Amendment of Chapter 5 of Part 15 (accounts and reports: directors' report)

7. After subsection (1) of section 415 (duty to prepare directors' report) insert—
 - “(1A) Subsection (1) does not apply if the company qualifies as a micro-entity (see sections 384A and 384B).”

Changes to legislation:

There are currently no known outstanding effects for the The Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015, Section 7.