
STATUTORY INSTRUMENTS

2018 No. 860

The Companies (Miscellaneous Reporting) Regulations 2018

PART 2

Amendments to the Companies Act 2006

Amendment of section 414C

- 3.** In section 414C(1) (contents of the strategic report), in subsection (2), at the end insert—
- “Section 414CZA (section 172(1) statement) and sections 414CA and 414CB(2) (non-financial information statement) make further provision about the contents of a strategic report.”

(1) [2006 c.46](#); section 414C was inserted by the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 ([S.I. 2013/1970](#)), regulations 2 and 3.

(2) [2006 c.46](#); sections 414CA and 414CB were inserted by the Companies, Partnerships and Groups (Accounts and Non-Financial Reporting) Regulations 2016 ([S.I. 2016/1245](#)), regulations 2 and 4.