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DRAFT STATUTORY INSTRUMENTS

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**2017 No.**

**The Reporting on Payment Practices  
and Performance Regulations 2017**

**Interpretation**

**2.** In these Regulations—

“the 2006 Act” means the Companies Act 2006<sup>(1)</sup>;

“director” includes any person occupying the position of director, by whatever name called;

“filing period” means 30 days beginning with the day after the last day of the reporting period to which a report relates;

“financial year” means a company’s financial year determined in accordance with sections 390 to 392 of the 2006 Act;

“qualifying company” has the meaning given in regulation 5;

“qualifying contract” has the meaning given in regulation 6;

“reporting period” means a period determined in accordance with regulation 7.