STATUTORY INSTRUMENTS

1997 No. 570

The Company Accounts (Disclosure of Directors' Emoluments) Regulations 1997

Citation, commencement and interpretation

- **1.**—(1) These Regulations may be cited as the Company Accounts (Disclosure of Directors' Emoluments) Regulations 1997.
- (2) These Regulations shall come into force on 31st March 1997 and shall have effect as respects companies' financial years ending on or after that date.
 - (3) In these Regulations—
 - "the Act" means the Companies Act 1985;
 - "Schedule 6" means Schedule 6 to the Act (disclosure of information: emoluments and other benefits of directors and others)(1).

⁽¹⁾ Schedule 6 was substituted by section 6(4) of, and Schedule 4 to, the Companies Act 1989 (c. 40) and subsequently modified in a manner not material to these Regulations.