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## STATUTORY INSTRUMENTS

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# 2005 No. 1011

## The Companies Act 1985 (Operating and Financial Review and Directors' Report etc. ) Regulations 2005

### PART 1

#### General

#### **Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Companies Act 1985 (Operating and Financial Review and Directors' Report etc.) Regulations 2005.

(2) These Regulations come into force on the day after the day on which they are made.

(3) Parts 2, 3, 4 and 6 of these Regulations have effect as respects companies' financial years which begin on or after 1st April 2005.

(4) Part 5 of these Regulations has effect as follows —

(a) regulation 14 has effect from 1st April 2005, and

(b) regulations 15 to 18 have effect as respects annual accounts, directors' reports and operating and financial reviews prepared for companies' financial years which begin on or after 1st April 2006.

(5) In these Regulations, “the 1985 Act” means the Companies Act 1985.

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#### **Commencement Information**

**II** Reg. 1 in force at 22.3.2005, see [reg. 1\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Companies Act 1985 (Operating and Financial Review and Directors' Report etc. ) Regulations 2005, Section 1.