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STATUTORY INSTRUMENTS

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**2008 No. 393**

**The Companies Act 2006 (Amendment)  
(Accounts and Reports) Regulations 2008**

**PART 2**

**SMALL AND MEDIUM-SIZED COMPANIES AND GROUPS**

**Companies entitled to take advantage of provisions applying to medium-sized companies**

7. In section 467 of the 2006 Act (companies excluded from being treated as medium-sized)<sup>(1)</sup> after subsection (3) insert—

“(4) This section does not prevent a company from taking advantage of section 417(7) (business review: non-financial information) by reason only of its having been a member of an ineligible group at any time within the financial year in question.”.

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<sup>(1)</sup> Section 467 was amended by regulation 3(3) of [S.I.2007/2932](#).