
STATUTORY INSTRUMENTS

2008 No. 409

The Small Companies and Groups (Accounts
and Directors' Report) Regulations 2008

PART 5

INTERPRETATION

Definition of “provisions”

12. Schedule 7 to these Regulations defines “provisions” for the purpose of these Regulations and for the purposes of—

- (a) section 677(3)(a) (Companies Act accounts: relevant provisions for purposes of financial assistance) in Part 18 of the 2006 Act,
- (b) section 712(2)(b)(i) (Companies Act accounts: relevant provisions to determine available profits for redemption or purchase by private company out of capital) in that Part, and
- (c) section 836(1)(b)(i) (Companies Act accounts: relevant provisions for distribution purposes) in Part 23 of that Act.