STATUTORY INSTRUMENTS

2008 No. 409

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

PART 2

FORM AND CONTENT OF INDIVIDUAL ACCOUNTS

Information about related undertakings (Companies Act or IAS individual accounts)

- **4.**—(1) Companies Act or IAS individual accounts must comply with the provisions of Schedule 2 to these Regulations as to information about related undertakings to be given in notes to the company's accounts.
- (2) Information otherwise required to be given by Schedule 2 to these Regulations need not be disclosed with respect to an undertaking that—
 - (a) is established under the law of a country outside the United Kingdom, or
 - (b) carries on business outside the United Kingdom,

if the conditions specified in section 409(4) of the 2006 Act are met (see section 409(5) of the 2006 Act for disclosure required where advantage taken of this exemption).

This paragraph does not apply in relation to the information required by paragraphs 4 and 8 of Schedule 2 to these Regulations.