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STATUTORY INSTRUMENTS

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**2008 No. 495**

**The Companies (Trading Disclosures) Regulations 2008**

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Companies (Trading Disclosures) Regulations 2008 and come into force on 1st October 2008.

(2) In these Regulations—

- (a) “the Act” means the Companies Act 2006;
- (b) “company record” means—
  - (i) any register, index, accounting records, agreement, memorandum, minutes or other document required by the Companies Acts to be kept by a company; and
  - (ii) any register kept by a company of its debenture holders<sup>(1)</sup>;
- (c) “inspection place” means any location, other than a company’s registered office, at which a company keeps available for inspection any company record which it is required under the Companies Acts to keep available for inspection;
- (d) a reference to any type of document is a reference to a document of that type in hard copy, electronic or any other form; and
- (e) in relation to a company, a reference to “its websites” includes a reference to any part of a website relating to that company which that company has caused or authorised to appear.

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(1) This is the definition of “company records” used in Part 37 of the Act. The definition of “the Companies Acts” is contained in section 2 of the Act but is subject to a transitional adaptation contained in paragraph 1 of Schedule 1 to the Companies Act 2006 (Commencement No. 2, Consequential Amendments, Transitional Provisions and Savings) Order 2007 ([S.I. 2007/1093 \(C. 49\)](#)).