
STATUTORY INSTRUMENTS

2018 No. 1155

The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018

PART 2

Amendments to the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008

Amendment of regulation 14 (review)

- 5.—(1) Regulation 14(1) is amended as follows.
- (2) In paragraph (1)—
- (a) at the end of sub-paragraph (a)(i), omit “and”;
 - (b) after sub-paragraph (a)(ii), insert—
 - “(iii) Part 2 of the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018, and”.
- (3) After paragraph (4A), insert—
 - “(4B) The first report under paragraph (1)(a)(iii) must be published before the end of the period of 5 years beginning with the date on which the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 come into force.”.
- (4) In paragraph (5), for “paragraphs (1)(a)(i) and (ii)”, substitute “paragraphs (1)(a)(i) to (iii)”.