
STATUTORY INSTRUMENTS

2018 No. 860

The Companies (Miscellaneous Reporting) Regulations 2018

PART 3

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

Amendment of regulation 14

- 9.**—(1) Regulation 14 (review) is amended as follows.
- (2) In paragraph (1), for sub-paragraph (a) substitute—
- “**(a)** carry out a review, respectively, of the provisions of these Regulations to which amendments have been made by—
- (i) Part 6 of the Limited Liability Partnerships, Partnerships and Groups (Accounts and Audit) Regulations 2016 (“the 2016 Regulations”), and
- (ii) Part 3 of the Companies (Miscellaneous Reporting) Regulations 2018, and”.
- (3) In paragraph (1)(b)—
- (a) for “the review” substitute “each review”, and
- (b) before “report” insert “separate”.
- (4) In paragraph (3) after “review” insert “under paragraph (1)(a)(i)”.
- (5) In paragraph (4) for “this regulation” substitute “paragraph (1)(a)(i)”.
- (6) After paragraph (4), insert—
- “(4A) The first report under paragraph (1)(a)(ii) must be published before the end of the period of 5 years beginning with the date on which Part 3 of the Companies (Miscellaneous Reporting) Regulations 2018 comes into force.”
- (7) In paragraph (5) for “this regulation” substitute “paragraphs (1)(a)(i) and (ii) respectively”.