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STATUTORY INSTRUMENTS

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**2018 No. 860**

**The Companies (Miscellaneous Reporting) Regulations 2018**

**PART 2**

**Amendments to the Companies Act 2006**

**Insertion of section 414CZA (section 172(1) statement)**

**4.** After section 414C insert—

**“Section 172(1) statement**

**414CZA.**—(1) A strategic report for a financial year of a company must include a statement (a “section 172(1) statement”) which describes how the directors have had regard to the matters set out in section 172(1)(a) to (f) when performing their duty under section 172.

(2) Subsection (1) does not apply if the company qualifies as medium-sized in relation to that financial year (see sections 465 to 467).”