**Draft Legislation:** This is a draft item of legislation. This draft has since been made as a UK Statutory Instrument: The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 No. 1970

## **SCHEDULE**

## Consequential amendments

## **Companies Act 2006**

**23.** In section 837(1) (justification of distribution by reference to accounts: requirements where last annual accounts used), omit paragraph (b) and the "or" immediately preceding that paragraph.