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DRAFT STATUTORY INSTRUMENTS

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**2024 No.**

**The Reporting on Payment Practices and  
Performance (Amendment) (No. 2) Regulations 2024**

**Citation, commencement, extent and application**

1.—(1) These Regulations may be cited as the Reporting on Payment Practices and Performance (Amendment) (No. 2) Regulations 2024.

(2) These Regulations come into force on 1st October 2024.

(3) These Regulations extend to England and Wales, Northern Ireland and Scotland.

(4) The amendments made by regulations 2 to 7 apply in relation to each financial year of a company beginning on or after 1st January 2025.

(5) The amendments made by regulation 8 apply in relation to each financial year of a limited liability partnership beginning on or after 1st January 2025.