

STATUTORY INSTRUMENTS

2008 No. 409

The Small Companies and Groups (Accounts and Directors' Report) Regulations 2008

PART 5

INTERPRETATION

Definition of “provisions”

12. Schedule 7 to these Regulations defines “provisions” for the purpose of these Regulations and for the purposes of—

- (a) section 677(3)(a) (Companies Act accounts: relevant provisions for purposes of financial assistance) in Part 18 of the 2006 Act,
- (b) section 712(2)(b)(i) (Companies Act accounts: relevant provisions to determine available profits for redemption or purchase by private company out of capital) in that Part, ^{F1} ...
- (c) section 836(1)(b)(i) (Companies Act accounts: relevant provisions for distribution purposes) in Part 23 of that Act [^{F2}, and
- (d) section 841(2)(a) (Companies Act accounts: provisions to be treated as realised losses) in that Part.]

Textual Amendments

- F1** Word in reg. 12(b) omitted (with application in accordance with reg. 1(4) of the amending S.I.) by virtue of [The Companies Act 2006 \(Accounts, Reports and Audit\) Regulations 2009 \(S.I. 2009/1581\)](#), regs. 1(2), **11(2)(a)**
- F2** Reg. 12(d) and word inserted (with application in accordance with reg. 1(4) of the amending S.I.) by [The Companies Act 2006 \(Accounts, Reports and Audit\) Regulations 2009 \(S.I. 2009/1581\)](#), reg. 1(2), **11(2)(b)**

General interpretation

13. Schedule 8 to these Regulations contains general definitions for the purposes of these Regulations.

Modifications etc. (not altering text)

- C1** [Reg. 13](#) applied (with modifications) (E.W.S.) (with application in accordance with reg. 2(2) of the amending S.I.) by [The Small Limited Liability Partnerships \(Accounts\) Regulations 2008 \(S.I. 2008/1912\)](#), regs. 2(1), **8(1)** (with reg. 2(3))

Changes to legislation:

There are currently no known outstanding effects for the The Small Companies and Groups (Accounts and Directors' Report) Regulations 2008, PART 5.