
STATUTORY INSTRUMENTS

2008 No. 410

The Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008

PART 5

INTERPRETATION

Definition of “provisions”

12. Schedule 9 to these Regulations defines “provisions” for the purposes 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) sections 831(3)(a) (Companies Act accounts: net asset restriction on public company distributions), 832(4)(a) (Companies Act accounts: investment companies distributions) and 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), [12\(2\)\(a\)](#)
- F2** Reg. 12(d) and preceding 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 \(S.I. 2009/1581\)](#), regs. 1(2), [12\(2\)\(b\)](#)

General interpretation

13. Schedule 10 to these Regulations contains general definitions for the purposes of these Regulations.

Changes to legislation:

There are currently no known outstanding effects for the The Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008, PART 5.