

STATUTORY INSTRUMENTS

2008 No. 410

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

**[^{F1}PART 6
REVIEW**

Textual Amendments

F1 Pt. 6 inserted (17.5.2016) by [The Limited Liability Partnerships, Partnerships and Groups \(Accounts and Audit\) Regulations 2016 \(S.I. 2016/575\)](#), regs. 2(1), 67

Review

14.—(1) The Secretary of State must from time to time—

[^{F2}(a) carry out a review, respectively, of the provisions of these Regulations to which amendments have been made by—

(i) Part 6 of the Limited Liability Partnerships, Partnerships and Groups (Accounts and Audit) Regulations 2016 (“the 2016 Regulations”), ^{F3}...

(ii) Part 3 of the Companies (Miscellaneous Reporting) Regulations 2018, and

[^{F4}(iii) Part 2 of the Companies (Directors’ Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018, and]]

(b) set out the conclusions of [^{F5}each review] in a [^{F6}separate] report, and

(c) publish the report.

(2) The report must, in particular—

(a) set out the objectives intended to be achieved by those provisions,

(b) assess the extent to which those objectives are achieved,

(c) assess whether those objectives remain appropriate, and

(d) if those objectives remain appropriate, assess the extent to which they could be achieved in another way which involves less onerous regulatory provision.

^{F7}(3)

(4) The first report under [^{F8}paragraph (1)(a)(i)] must be published before the end of the period of 5 years beginning with the date on which the 2016 Regulations come into force.

[
^{F9}(4A) The first report under paragraph (1)(a)(ii) must be published before the end of the period of 5 years beginning with the date on which Part 3 of the Companies (Miscellaneous Reporting) Regulations 2018 comes into force.]

[
^{F10}(4B) The first report under paragraph (1)(a)(iii) must be published before the end of the period of 5 years beginning with the date on which the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 come into force.]

(5) Subsequent reports under [^{F11}[^{F12}paragraphs (1)(a)(i) to (iii)] respectively] must be published at intervals not exceeding 5 years.

(6) In this regulation, "regulatory provision" has the meaning given by section 32(4) of the Small Business, Enterprise and Employment Act 2015.]

Textual Amendments

- F2** Reg. 14(1)(a) substituted (with application in accordance with reg. 1(4) of the amending S.I.) by [The Companies \(Miscellaneous Reporting\) Regulations 2018 \(S.I. 2018/860\)](#), regs. 1(1), **9(2)**
- F3** Word in reg. 14(1)(a)(i) omitted (1.4.2019) by virtue of [The Companies \(Directors Report\) and Limited Liability Partnerships \(Energy and Carbon Report\) Regulations 2018 \(S.I. 2018/1155\)](#), regs. 2, **5(2)(a)**
- F4** Reg. 14(1)(a)(iii) inserted (1.4.2019) by [The Companies \(Directors Report\) and Limited Liability Partnerships \(Energy and Carbon Report\) Regulations 2018 \(S.I. 2018/1155\)](#), regs. 2, **5(2)(b)**
- F5** Words in reg. 14(1)(b) substituted (with application in accordance with reg. 1(4) of the amending S.I.) by [The Companies \(Miscellaneous Reporting\) Regulations 2018 \(S.I. 2018/860\)](#), regs. 1(1), **9(3)(a)**
- F6** Word in reg. 14(1)(b) inserted (with application in accordance with reg. 1(4) of the amending S.I.) by [The Companies \(Miscellaneous Reporting\) Regulations 2018 \(S.I. 2018/860\)](#), regs. 1(1), **9(3)(b)**
- F7** Reg. 14(3) omitted (31.12.2020) by virtue of [The Accounts and Reports \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/145\)](#), reg. 1(2)(c), **Sch. 3 para. 3**; 2020 c. 1, Sch. 5 para. 1(1)
- F8** Words in reg. 14(4) substituted (with application in accordance with reg. 1(4) of the amending S.I.) by [The Companies \(Miscellaneous Reporting\) Regulations 2018 \(S.I. 2018/860\)](#), regs. 1(1), **9(5)**
- F9** Reg. 14(4A) inserted (with application in accordance with reg. 1(4) of the amending S.I.) by [The Companies \(Miscellaneous Reporting\) Regulations 2018 \(S.I. 2018/860\)](#), regs. 1(1), **9(6)**
- F10** Reg. 14(4B) inserted (1.4.2019) by [The Companies \(Directors Report\) and Limited Liability Partnerships \(Energy and Carbon Report\) Regulations 2018 \(S.I. 2018/1155\)](#), regs. 2, **5(3)**
- F11** Words in reg. 14(5) substituted (with application in accordance with reg. 1(4) of the amending S.I.) by [The Companies \(Miscellaneous Reporting\) Regulations 2018 \(S.I. 2018/860\)](#), regs. 1(1), **9(7)**
- F12** Words in reg. 14(5) substituted (1.4.2019) by [The Companies \(Directors Report\) and Limited Liability Partnerships \(Energy and Carbon Report\) Regulations 2018 \(S.I. 2018/1155\)](#), regs. 2, **5(4)**

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 6.