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STATUTORY INSTRUMENTS

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**2013 No. 1981**

**The Large and Medium-sized Companies and Groups  
(Accounts and Reports) (Amendment) Regulations 2013**

**Amendment of the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008**

2.—(1) The Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008<sup>(1)</sup> (“the 2008 Regulations”) are amended as follows.

(2) Regulation 11 (directors’ remuneration report (quoted companies)) is amended as follows—

(a) after paragraph (1) insert—

“(1A) The document setting out a revised directors’ remuneration policy in accordance with section 422A of the 2006 Act must contain the information specified in Schedule 8 to these Regulations, and must comply with any requirements in that Schedule as to how that information is to be set out.”;

(b) omit paragraph (2); and

(c) in regulation 11(3) for the words from “the part” to “Part 3” substitute “the information set out in the report as identified in Part 5”.

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<sup>(1)</sup> [S.I. 2008/410](#) to which there are amendments not relevant to these Regulations.