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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**

**Application and transitional provision**

4.—(1) The amendments made by these Regulations to the 2008 Regulations do not apply to a company in respect of a financial year ending before 30th September 2013.

(2) The provisions of the 2008 Regulations as they stood immediately before 1st October 2013 continue to apply in respect of a financial year ending before 30th September 2013.

(3) The provisions of Part 6 of Schedule 8 apply to a revised directors' remuneration policy set out in a document in accordance with section 422A (3) of the Companies Act 2006 on or after 1st October 2013.