
STATUTORY INSTRUMENTS

2017 No. 507

**The Prescribed Persons (Reports on
Disclosures of Information) Regulations 2017**

Citation and commencement

1.—(1) These Regulations may be cited as the Prescribed Persons (Reports on Disclosures of Information) Regulations 2017.

(2) These Regulations come into force on 1st April 2017.

(3) These Regulations apply in relation to reporting periods beginning on or after—

- (a) 1st April 2017 for relevant prescribed persons except auditors appointed to audit the accounts of larger authorities;
- (b) 1st April 2018 for auditors appointed to audit the accounts of larger authorities.

Commencement Information

II Reg. 1 in force at 1.4.2017, see [reg. 1\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Prescribed Persons (Reports on Disclosures of Information) Regulations 2017, Section 1.