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STATUTORY INSTRUMENTS

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**2008 No. 409**

**The Small Companies and Groups (Accounts  
and Directors' Report) Regulations 2008**

**PART 5**

**INTERPRETATION**

**Definition of “provisions”**

**12.** Schedule 7 to these Regulations defines “provisions” for the purpose 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, and
- (c) section 836(1)(b)(i) (Companies Act accounts: relevant provisions for distribution purposes) in Part 23 of that Act.

**General interpretation**

**13.** Schedule 8 to these Regulations contains general definitions for the purposes of these Regulations.