
STATUTORY INSTRUMENTS

2008 No. 409

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

PART 4

FORM AND CONTENT OF GROUP ACCOUNTS

Information about related undertakings (Companies Act or IAS group accounts)

10.—(1) Companies Act or IAS group accounts must comply with the provisions of Part 2 of Schedule 6 to these Regulations as to information about related undertakings to be given in notes to the company's accounts.

(2) Information otherwise required to be given by Part 2 of Schedule 6 need not be disclosed with respect to an undertaking that—

- (a) is established under the law of a country outside the United Kingdom, or
- (b) carries on business outside the United Kingdom,

if the conditions specified in section 409(4) of the 2006 Act are met (see section 409(5) of the 2006 Act for disclosure required where advantage taken of this exemption). This paragraph does not apply in relation to the information required by paragraphs 26 and 35 of Schedule 6 to these Regulations.

Modifications etc. (not altering text)

- C1** [Reg. 10](#) applied (with modifications) (E.W.S.) (with application in accordance with [reg. 2\(2\)](#) of the amending S.I.) by [The Small Limited Liability Partnerships \(Accounts\) Regulations 2008 \(S.I. 2008/1912\)](#), [regs. 2\(1\), 7\(1\)](#) (with [reg. 2\(3\)](#))

Changes to legislation:

There are currently no known outstanding effects for the The Small Companies and Groups (Accounts and Directors' Report) Regulations 2008, Section 10.