
STATUTORY INSTRUMENTS

2009 No. 1581

The Companies Act 2006 (Accounts,
Reports and Audit) Regulations 2009

PART 1

INTRODUCTION

Citation, commencement and application

1.—(1) These Regulations may be cited as the Companies Act 2006 (Accounts, Reports and Audit) Regulations 2009.

(2) They come into force on the day after the day on which they are made, save for regulation 10 which comes into force on 1st October 2009.

(3) Part 2 of the Regulations (corporate governance statements) applies in relation to financial years beginning on or after 29th June 2008 which have not ended before the date of coming into force of these Regulations.

(4) Regulations 11 and 12 in Part 3 of the Regulations (accounts amendments) apply in relation to financial years beginning on or after 6th April 2008 which have not ended before the date of coming into force of these Regulations.