
STATUTORY INSTRUMENTS

2009 No. 1581

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

PART 2

CORPORATE GOVERNANCE STATEMENTS

Part 16 definition of “corporate governance statement”

8. Before section 539 of the Companies Act 2006 insert—

“Meaning of “corporate governance statement” etc

538A.—(1) In this Part “corporate governance statement” means the statement required by rules 7.2.1 to 7.2.11 in the Disclosure Rules and Transparency Rules sourcebook issued by the Financial Services Authority.

(2) Those rules were inserted by Annex C of the Disclosure Rules and Transparency Rules Sourcebook (Corporate Governance Rules) Instrument 2008 made by the Authority on 26th June 2008 (FSA 2008/32).

(3) A “separate” corporate governance statement means one that is not included in the directors’ report.”.