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STATUTORY INSTRUMENTS

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**2018 No. 860**

**The Companies (Miscellaneous Reporting) Regulations 2018**

**PART 1**

Introductory

**Citation, commencement and application**

1.—(1) These Regulations may be cited as the Companies (Miscellaneous Reporting) Regulations 2018 and, save as provided in paragraphs (2) and (3), come into force on 1st January 2019.

(2) This regulation and regulation 10 come into force on the day 21 days after the day on which these Regulations are made.

(3) Regulations 20 to 23 come into force on the day 21 days after the day on which these Regulations are made, and the amendments made by those regulations apply to community interest company reports for financial years ending on or after the day on which those regulations come into force.

(4) The amendments made by regulations 2 to 9 and 11 to 19 apply in relation to the financial years of companies beginning on or after 1st January 2019.