
STATUTORY INSTRUMENTS

2012 No. 2301

COMPANIES

LIMITED LIABILITY PARTNERSHIPS

The Companies and Limited Liability Partnerships
(Accounts and Audit Exemptions and Change
of Accounting Framework) Regulations 2012

<i>Made</i>	- - - -	<i>6th September 2012</i>
<i>Laid before Parliament</i>		<i>7th September 2012</i>
<i>Coming into force</i>	- -	<i>1st October 2012</i>

The Secretary of State is designated⁽¹⁾ for the purposes of section 2(2) of the European Communities Act 1972⁽²⁾ in relation to the creation, operation, regulation or dissolution of companies and other forms of business organisation, and in relation to auditors and the audit of accounts.

In exercise of the powers conferred by that section and sections 468, 473, 484, 1043, 1104(2)(a), 1105(2)(d), 1108(2)(b) and 1292(1)(c) of the Companies Act 2006⁽³⁾ and sections 15 and 17 of the Limited Liability Partnerships Act 2000⁽⁴⁾, the Secretary of State makes the following Regulations.

(1) [S.I. 2007/193](#) and [S.I. 2007/1679](#).

(2) [1972 c.68](#). Section 2(2) was amended by the Legislative and Regulatory Reform Act [2006 \(c.51\)](#), section 27(1)(a), and the European Union (Amendment) Act [2008 \(c.7\)](#), Part 1 of the Schedule.

(3) [2006 c.46](#).

(4) [2000 c.12](#); section 17(5)(b) was substituted by [S.I. 2009/1804](#), Schedule 3, para. 7(1) and (3).