
STATUTORY INSTRUMENTS

2013 No. 2005

**The Companies and Partnerships
(Accounts and Audit) Regulations 2013**

Amendments to the 2006 Act

- 2.—(1) The 2006 Act is amended as follows.
- (2) In section 384(1) (companies excluded from the small companies regime)—
- (a) in subsection (2), after paragraph (c) insert—
- “(ca) an e-money issuer,”; and
- (b) in subsection (2)(d) omit “an e-money issuer.”
- (3) Section 448 (unlimited companies exempt from obligation to file accounts and reports) is amended as follows.
- (4) In paragraph (b) of subsection (3)(2)—
- (a) omit the “or” preceding sub-paragraph (iii),
- (b) in that sub-paragraph after “partnership” insert “which is not a limited partnership,” and
- (c) after that sub-paragraph insert—
- “, or
- (iv) a Scottish partnership which is a limited partnership, each of whose general partners is a limited company.”
- (5) In the words after that paragraph, for “or a Scottish partnership” substitute “, a Scottish partnership which is not a limited partnership or a Scottish partnership which is a limited partnership”.
- (6) For subsection (5) substitute—
- “(5) In this section—
- “general partner” means—
- (a) in relation to a Scottish partnership which is a limited partnership, a person who is a general partner within the meaning of the Limited Partnerships Act 1907(3); and
- (b) in relation to an undertaking incorporated in or formed under the law of any country or territory outside the United Kingdom and which is comparable to a Scottish partnership which is a limited partnership, a person comparable to such a general partner;
- “limited partnership” means a partnership registered under the Limited Partnerships Act 1907; and

(1) s.384(2) was amended by the Financial Services Act 2012 (c.51) and S.I. 2007/2932.
(2) s.448(3)(b) was substituted by regulation 13(a) of SI 2008/393.
(3) 1907 c.24.

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the “relevant accounting reference period”, in relation to a financial year, means the accounting reference period by reference to which that financial year was determined.”

(7) In section 467 (companies excluded from being treated as medium-sized)—

(a) in subsection (1), after paragraph (b) (but before the “or” following it) insert—

“(ba) an e-money issuer.”;

(b) in subsection (2), after paragraph (c) insert—

“(ca) an e-money issuer.”; and

(c) in subsection (2)(d) omit “an e-money issuer.”.

(8) In section 474 (minor definitions for the purposes of Part 15), in the definition of “e-money issuer”, for “means” substitute—

“means—

(a) an electronic money institution, within the meaning of the Electronic Money Regulations 2011 (S.I. 2011/99), or”.

(b)

(9) In section 539 (minor definitions for the purposes of Part 16), in the definition of “e-money issuer”, for “means” substitute—

“means—

(a) an electronic money institution, within the meaning of the Electronic Money Regulations 2011 (S.I. 2011/99), or”.

(b)

Commencement Information

II Reg. 2 in force at 3.8.2013 in accordance with reg. 1(1)

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Changes and effects yet to be applied to :

- Regulations power to modify conferred by [2023 c. 29 s. 3 Sch. 1 Pt. 2](#)
- Regulations revoked by [2023 c. 29 Sch. 1 Pt. 2](#)