

---

STATUTORY INSTRUMENTS

---

**2013 No. 2005**

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

**Amendments to the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008**

**6.—**(1) The Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008 are amended as follows.

(2) In Schedule 4 for sub-paragraph (6) of paragraph 7 substitute—

“(6) In sub-paragraph (1) “member”, in relation to a qualifying undertaking which is a qualifying partnership, has the same meaning as in the Partnerships (Accounts) Regulations 2008.

(7) In this paragraph—

“dealt with on a consolidated basis” and “qualifying partnership” have the same meanings as in the Partnerships (Accounts) Regulations 2008;

“qualifying undertaking” means—

- (a) a qualifying partnership, or
- (b) an unlimited company each of whose members is—
  - (i) a limited company,
  - (ii) another unlimited company each of whose members is a limited company,
  - (iii) a Scottish partnership which is not a limited partnership, each of whose members is a limited company, or
  - (iv) a Scottish partnership which is a limited partnership, each of whose general partners is a limited company.

(8) In sub-paragraph (7) the references to a limited company, another unlimited company, a Scottish partnership which is not a limited partnership or a Scottish partnership which is a limited partnership include a comparable undertaking incorporated in or formed under the law of a country or territory outside the United Kingdom.

(9) In sub-paragraph (7) “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, 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.

(10) In sub-paragraphs (7), (8) and (9) “limited partnership” means a partnership registered under the Limited Partnerships Act 1907.”

---

**Changes to legislation:** *There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Companies and Partnerships (Accounts and Audit) Regulations 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

---

---

**Commencement Information**

**II** Reg. 6 in force at 3.8.2013 in accordance with reg. 1(1)

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Companies and Partnerships (Accounts and Audit) Regulations 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**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](#)