
STATUTORY INSTRUMENTS

2015 No. 1672

**The Companies, Partnerships and Groups
(Accounts and Reports) (No. 2) Regulations 2015**

Commencement and application

- 2.—(1) These Regulations come into force on 1st October 2015.
- (2) The amendments made by regulations 3 and 4 have effect in relation to—
- (a) financial years beginning on or after 1st January 2016, and
 - (b) a financial year of a company beginning on or after 1st January 2015 but before 1st January 2016, if the directors of the company have decided, pursuant to regulation 2(2)(b) of the Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015⁽¹⁾, that the amendments made by those Regulations have effect in relation to that financial year.
- (3) But the amendments made by regulations 3 and 4 do not have effect in relation to the application to limited liability partnerships of any provision of the Small Companies Accounts Regulations or the Large and Medium-sized Companies Accounts Regulations by—
- (a) the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008⁽²⁾,
 - (b) the Small Limited Liability Partnerships (Accounts) Regulations 2008⁽³⁾, or
 - (c) the Large and Medium-sized Limited Liability Partnerships (Accounts) Regulations 2008⁽⁴⁾.

(1) S.I. 2015/980.

(2) S.I. 2008/1911, to which there are amendments not relevant to these Regulations.

(3) S.I. 2008/1912.

(4) S.I. 2008/1913.