STATUTORY INSTRUMENTS

2022 No. 933

The Electronic Communications (Security Measures) Regulations 2022

Exemption for micro-entities

16.—(1) Nothing in regulations 3 to 15 applies in relation to a network provider or service provider that is a micro-entity.

(2) In the following provisions "section 384A" means section 384A of the Companies Act 2006(1).

- (3) A network provider or service provider is a micro-entity at any time if—
 - (a) the network provider or service provider qualified as a micro-entity under subsection (1) or (2) of section 384A for the most recent financial year for which audited accounts are available, or
 - (b) if audited accounts are not available, the network provider or service provider is likely to qualify, or to have qualified, as a micro-entity under subsection (1) or (2) of section 384A in relation to the first financial year for which audited accounts are expected to become available.

(4) In paragraph (3) "financial year" has the meaning given by section 390 of the Companies Act 2006.

(5) In relation to a network provider or service provider that is not a company as defined by section 1(1) of the Companies Act 2006—

- (a) references in paragraph (3) and in subsections (1) to (7) of section 384A to a company's financial year are to be read as references to any period by reference to which a profit or loss account of the business of the network provider or service provider is required to be made up, and
- (b) subsections (1) to (7) of section 384A are to be read with any other necessary modifications.
- (6) For the purposes of this regulation, subsection (8) of section 384A—
 - (a) in relation to a network provider or service provider that is a limited liability partnership, is to be read as modified by regulation 5A of the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008(**2**), and
 - (b) in relation to a network provider or service provider that is not a body corporate, is to be disregarded.

Commencement Information

I1 Reg. 16 in force at 1.10.2022, see reg. 1(2)

^{(1) 2006} c. 46; section 384A was inserted by S.I. 2013/3008.

⁽²⁾ S.I. 2008/1911; regulation 5A was inserted by S.I. 2016/575.

Changes to legislation: There are currently no known outstanding effects for the The Electronic Communications (Security Measures) Regulations 2022, Section 16. (See end of Document for details)

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