
DRAFT STATUTORY INSTRUMENTS

2013 No.

**The Small Companies (Micro-
Entities' Accounts) Regulations 2013**

PART 1

INTRODUCTION

Commencement and application

2.—(1) These Regulations come into force on the first day of the month following that in which they are made.

(2) They have effect in respect of—

- (a) financial years ending on or after 30th September 2013; and
- (b) companies, which deliver the accounts required by section 444 of the 2006 Act (filing obligations of companies subject to the small companies regime) to the registrar on or after the date on which these Regulations come into force.