
STATUTORY INSTRUMENTS

2005 No. 1987

The Partnerships and Unlimited Companies
(Accounts) (Amendment) Regulations 2005

Amendment of regulation 7 of the principal regulations (exemption where accounts consolidated)

2. In regulation 7(2)(a) of the principal regulations (exemption from regulations 4 to 6 where accounts consolidated), after “Seventh Directive” insert “or of international accounting standards”.