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## STATUTORY INSTRUMENTS

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### 2013 No. 2005

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

### Amendments to the 2008 LLP Regulations (which apply provisions of the Companies Act 2006 to LLPs, with modifications) **U.K.**

3.—(1) The 2008 LLP Regulations are amended as follows.

(2) In regulation 5, in the modified version of section 384 of the 2006 Act applied by that regulation (LLPs excluded from the small LLPs regime)—

(a) in subsection (2), after paragraph (c) insert—

“(ca) an e-money issuer,”; and

(b) in subsection (2)(d) omit “an e-money issuer.”

(3) In regulation 26, in the modified version of section 467 of the 2006 Act applied by that regulation (LLPs excluded from being treated as medium-sized)—

(a) in subsection (1), after paragraph (b) (but before the “or” following it) insert—

“(ba) an e-money issuer,”;

(b) in subsection (2), after paragraph (c) insert—

“(ca) an e-money issuer,”; and

(c) in subsection (2)(d) omit “an e-money issuer.”

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#### Commencement Information

**II** Reg. 3 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](#)