
STATUTORY INSTRUMENTS

2013 No. 3008

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

PART 4

AMENDMENT OF THE 2008 REGULATIONS

Amendment of Schedule 8 (general interpretation)

13.—(1) Schedule 8 to the 2008 Regulations is amended as follows.

(2) In paragraph 8 (participating interests), in sub-paragraph (5), after “set out in” insert “Section B of”.

(3) In paragraph 11 (staff costs), in sub-paragraph (3), for “the company’s profit and loss account” substitute “the profit and loss account Formats 2 and 4 in Section B of Part 1 of Schedule 1”.