
STATUTORY INSTRUMENTS

2015 No. 980

The Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015

PART 3

Amendment of the Small Companies Accounts Regulations

Amendment of Schedule 8 (general interpretation) to the Small Companies Accounts Regulations

25.—(1) Schedule 8 to the Small Companies Accounts Regulations is amended as follows.

(2) For paragraph 2(1), substitute—

“(1) The expressions listed in sub-paragraph (2) have the same meaning as they have in Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements etc of certain types of undertakings.”.

(3) In paragraph 8(5)^{M1}, omit the words “and Part 1 of Schedule 4”.

(4) In paragraph 11(3)^{M2}, for the words “Formats 2 and 4” substitute “Format 2”.

Marginal Citations

M1 Paragraph 8(5) was amended by S.I. 2013/3008, [regulation 2\(1\)](#).

M2 Paragraph 11(3) was amended by S.I. 2013/3008, [regulation 13](#).

Changes to legislation:

There are currently no known outstanding effects for the The Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015, Section 25.