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STATUTORY INSTRUMENTS

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**2015 No. 980**

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

PART 4

Amendment of the Large and Medium-sized Companies Accounts Regulations

**Amendment of Part 3 (companies required to prepare group accounts) of Schedule 4 to the Large and Medium-sized Companies Accounts Regulations**

**38.**—(1) Part 3 of Schedule 4 to the Large and Medium-sized Companies Accounts Regulations is amended as follows.

(2) For sub-paragraph (a) of paragraph 18(1), substitute—

“(a) the address of the undertaking’s registered office (whether in or outside the United Kingdom),”.

(3) For paragraph (b) of paragraph 19(3), substitute—

“(b) the address of the undertaking’s registered office (whether in or outside the United Kingdom),”.

(4) In paragraph 21 (group’s membership of certain undertakings), for the words “a qualifying undertaking”, substitute “an undertaking having unlimited liability”.