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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 Schedule 10 (general interpretation) to the Large and Medium-sized Companies Accounts Regulations**

**41.** In Paragraph 3(1), substitute—

“(1) Save in Schedule 2 to these Regulations, the expressions listed in sub-paragraph (2) have the same meaning as they have in Directive [2013/34/EC](#) of the European Parliament and of the Council of 26 June 2013 on the annual financial statements etc of certain types of undertakings and Council Directive [91/674/EEC](#) of 19 December 1991 on the annual accounts and consolidated accounts of insurance undertakings (for banking companies, see the definition in paragraph 96 of Schedule 2 to these Regulations).”

**Changes to legislation:**

There are currently no known outstanding effects for the The Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015, Section 41.