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STATUTORY INSTRUMENTS

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**2015 No. 980**

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

**PART 5**

**Amendment of The Partnership (Accounts) Regulations 2008**

**42.**—(1) The Partnership (Accounts) Regulations 2008(1) are amended as follows.

(2) In paragraph (1) of regulation 2 (interpretation)—

(a) before the definition of “the accounts”, insert—

““the Accounting Directive” means Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial reports of certain types of undertakings,”

(b) omit the definition of “the Fourth Directive”, and

(c) omit the definition of “the Seventh Directive”.

(3) In paragraph (2)(b) of regulation 5 (delivery of accounts of qualifying partnerships to registrar etc), for the words “the Fourth or Seventh Directive”, substitute “the Accounting Directive”.

(4) In paragraph (2)(a) of regulation 7 (exemptions from regulations 4 to 6 where accounts consolidated), for the words “the Seventh Directive”, substitute “the Accounting Directive”.

(5) In paragraph 2 of Part 1 (modifications and adaptations for purposes of regulation 4) of the Schedule—

(a) for sub-paragraph (1)(c), substitute—

“(c) in Part 3 of Schedule 1, paragraph 49,”,

(b) omit sub-paragraph (d), and

(c) omit sub-paragraph (e).