

Draft Regulations laid before Parliament under paragraph 2(2) of Schedule 2 to the European Communities Act 1972 and sections 473(3), 484(3), 1290 and 1292(4) of the Companies Act 2006, for approval by resolution of each House of Parliament.

DRAFT STATUTORY INSTRUMENTS

2015 No. XXXX

**COMPANIES
PARTNERSHIP**

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

Made - - - - [] 2015

Coming into force - - 6th April 2015

The Secretary of State is a Minister designated⁽¹⁾ for the purposes of section 2(2) of the European Communities Act 1972⁽²⁾ in relation to the creation, operation, regulation or dissolution of companies and other forms of business organisation, and in relation to auditors and the audit of accounts.

The Secretary of State makes the following Regulations in exercise of the powers conferred by section 2(2) of that Act and sections 396(3), 404(3), 409(1) and (2), 412(1) and (2), 468(1) and (2), 473(2), 484 and 1292(1) of the Companies Act 2006⁽³⁾.

In accordance with paragraph 2(2)(4) of Schedule 2 to the European Communities Act 1972 and sections 473(3), 484(3), 1290 and 1292(4) of the Companies Act 2006, a draft of this instrument was laid before Parliament and approved by a resolution of each House of Parliament.

(1) [S.I. 2007/193](#) and [S.I. 2007/1679](#).

(2) [1972 c.68](#). Section 2(2) was amended by section 27(1)(a) of the Legislative and Regulatory Reform Act 2006 ([c.51](#)) and by Part 1 of the Schedule to the European Union (Amendment) Act 2008 ([c.7](#)). The enabling powers of section 2(2) were extended by virtue of the amendment of section 1(2) by section 1 of the European Economic Area Act 1993 ([c.51](#)).

(3) [2006 c.46](#). Part 15 (accounts and reports) and Chapter 1 of Part 16 (requirement for audited accounts) of the Companies Act 2006 are applied, with modifications, to qualifying partnerships by the Partnerships (Accounts) Regulations 2008 ([S.I. 2008/569](#)).

(4) Paragraph 2(2) was amended by section 27(c) of the Legislative and Regulatory Reform Act 2006.