
STATUTORY INSTRUMENTS

2013 No. 2005

**The Companies and Partnerships
(Accounts and Audit) Regulations 2013**

Amendments to the 2008 LLP Regulations (which apply provisions of the Companies Act 2006 to LLPs, with modifications)

3.—(1) The 2008 LLP Regulations are amended as follows.

(2) In regulation 5, in the modified version of section 384 of the 2006 Act applied by that regulation (LLPs excluded from the small LLPs regime)—

(a) in subsection (2), after paragraph (c) insert—

“(ca) an e-money issuer,”; and

(b) in subsection (2)(d) omit “an e-money issuer.”.

(3) In regulation 26, in the modified version of section 467 of the 2006 Act applied by that regulation (LLPs excluded from being treated as medium-sized)—

(a) in subsection (1), after paragraph (b) (but before the “or” following it) insert—

“(ba) an e-money issuer,”;

(b) in subsection (2), after paragraph (c) insert—

“(ca) an e-money issuer,”; and

(c) in subsection (2)(d) omit “an e-money issuer.”.