
STATUTORY INSTRUMENTS

2015 No. 1672

**The Companies, Partnerships and Groups
(Accounts and Reports) (No. 2) Regulations 2015**

Amendments to the Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015

5.—(1) The Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015 are amended as follows.

(2) In regulation 2 (commencement and application)—

- (a) in paragraph (3)(a), for “by virtue of paragraph (2)(b) the amendments made by these Regulations” substitute “by virtue of paragraph (2)(b) above and regulation 2(2)(b) of the Companies, Partnerships and Groups (Accounts and Reports) (No. 2) Regulations 2015(1) (“the No. 2 Regulations”), the amendments made by these Regulations and by regulations 3 and 4 of the No. 2 Regulations”; and
- (b) in paragraph (4), after “the amendments made by these Regulations” (in both places where those words appear) insert “and by regulations 3 and 4 of the No. 2 Regulations”.

(3) In regulation 3 (disapplication of the Regulations to limited liability partnerships)—

- (a) omit the “or” preceding paragraph (b); and
- (b) after paragraph (b) insert—
 - “, or
 - (c) to limited liability partnerships by the Large and Medium-sized Limited Liability Partnerships (Accounts) Regulations 2008”.