
STATUTORY INSTRUMENTS

2021 No. 465

The Supervision of Accounts and Reports (Prescribed Body) and Companies (Defective Accounts and Reports) (Authorised Person) Order 2021

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Supervision of Accounts and Reports (Prescribed Body) and Companies (Defective Accounts and Reports) (Authorised Person) Order 2021.

(2) This Order comes into force on the 21st day after the day on which it is laid.

(3) In this Order—

“DGTR sourcebook” means the Disclosure Guidance and Transparency Rules sourcebook made by the Financial Conduct Authority⁽¹⁾ under the Financial Services and Markets Act 2000, as it has effect on the day on which this Order is made;

“the 2004 Act” means the Companies (Audit, Investigations and Community Enterprise) Act 2004;

“the 2006 Act” means the Companies Act 2006;

“the FRC” means the Financial Reporting Council Limited;

“LLPs” means limited liability partnerships.

(1) An electronic copy of the relevant chapter, Chapter 4 (periodic financial reporting), of the sourcebook can be found at <https://www.handbook.fca.org.uk/handbook/DTR/4/?view=chapter>. A printed copy of the modules or the sourcebook can also be obtained from The Stationary Office (<https://www.tsoshop.co.uk/bookstore.asp?FO=1350564>).