
STATUTORY INSTRUMENTS

2013 No. 3008

COMPANIES

**The Small Companies (Micro-
Entities' Accounts) Regulations 2013**

*Made - - - - 28th November 2013
Coming into force in accordance with
regulation 2(1)*

**THE SMALL COMPANIES (MICRO-
ENTITIES' ACCOUNTS) REGULATIONS 2013**

PART 1

INTRODUCTION

1. Citation and interpretation
2. Commencement and application
3. Disapplication of these Regulations to entities to which provisions of the 2006 Act or the 2008 Regulations have been applied

PART 2

AMENDMENT OF PART 15 OF THE 2006 ACT (ACCOUNTS AND REPORTS)

4. Amendment of Chapter 1 of Part 15 (introduction)
5. Amendment of Chapter 4 of Part 15 (annual accounts)
6. Amendment of Chapter 10 of Part 15 (filing of accounts and reports)
7. Amendment of Chapter 12 of Part 15 (supplementary provisions)

PART 3

AMENDMENT OF PART 16 OF THE 2006 ACT (AUDIT)

8. Amendment of provision in relation to auditor's report

PART 4

AMENDMENT OF THE 2008 REGULATIONS

9. Amendment of Part 2 (form and content of individual accounts)

Status: This is the original version (as it was originally made).

10. Amendment of Part 1 of Schedule 1 (Companies Act individual accounts:
general rules and formats)
 11. Amendment of Part 2 of Schedule 1 (accounting principles and rules)
 12. Amendment of Schedule 6 (group accounts)
 13. Amendment of Schedule 8 (general interpretation)
- Signature
Explanatory Note