
DRAFT STATUTORY INSTRUMENTS

2008 No.

The Companies Act 2006 (Amendment)
(Accounts and Reports) Regulations 2008

PART 4

MINOR AMENDMENTS

Unlimited companies exemption from obligation to file accounts

13. In section 448(3) of the 2006 Act (unlimited companies exemption from obligation to file accounts: companies to which the exemption does not apply)—

(a) for paragraph (b) substitute—

“(b) each of the members of the company is—

(i) a limited company,

(ii) another unlimited company each of whose members is a limited company,
or

(iii) a Scottish partnership each of whose members is a limited company.”;

(b) after that paragraph insert—

“The references in paragraph (b) to a limited company, another unlimited company or a Scottish partnership include a comparable undertaking incorporated in or formed under the law of a country or territory outside the United Kingdom.”.