
STATUTORY INSTRUMENTS

2006 No. 2782

**The Companies Act 1985 (Small Companies’
Accounts and Audit) Regulations 2006**

Definitions

6.—(1) Section 262(1) of the 1985 Act (minor definitions)(1) is amended as follows.

(2) At the appropriate places insert—

““e-money issuer” means a person who has permission under Part 4 of the Financial Services and Markets Act 2000 to carry on the activity of issuing electronic money within the meaning of article 9B of the Financial Services and Markets Act 2000 (Regulated Activities) Order 2001(2);”;

““ISD investment firm” has the same meaning as in the General Provisions and Glossary Instrument 2001 made by the Financial Services Authority under the Financial Services and Markets Act 2000(3);”;

““UCITS management company” has the same meaning as in the Collective Investment Schemes (UCITS Amending Directive) Instrument 2003 made by the Financial Services Authority under the Financial Services and Markets Act 2000(4).”.

(3) In the definition of “regulated activity”—

(a) at the end of paragraph (cb) omit “or”, and

(b) after paragraph (d) insert—

“, or

(e) article 64 (agreeing to carry on a regulated activity of the kind mentioned in paragraphs (a) to (d) above);”.

(4) In section 262A of the 1985 Act (index of defined expressions)(5), at the appropriate places insert—

“e-money issuer	section 262”;
“ISD investment firm	section 262”;
“UCITS management company	section 262”.

(1) Section 262 was amended by regulation 17 of [S.I. 2005/2280](#), and by article 26 of [S.I. 2006/2383](#).

(2) [S.I. 2001/544](#), as amended by [S.I. 2002/682](#).

(3) FSA Instrument 2001/7, made on 21st June 2001 and published by the FSA at http://fsahandbook.info/FSA/handbook/LI/2001/2001_7.pdf.

(4) FSA Instrument 2003/47, made on 17th July 2003 and published by the FSA at http://fsahandbook.info/FSA/handbook/LI/2003/2003_47.pdf.

(5) Section 262A was amended by regulation 17 of [S.I. 2005/2280](#).