
STATUTORY INSTRUMENTS

2013 No. 2005

COMPANIES

PARTNERSHIP

LIMITED LIABILITY PARTNERSHIPS

The Companies and Partnerships
(Accounts and Audit) Regulations 2013

Made - - - - 2nd August 2013

Coming into force in accordance with regulation 1(1)

The Secretary of State is a Minister designated⁽¹⁾ for the purposes of section 2(2) of the European Communities Act 1972⁽²⁾ in relation to the creation, operation, regulation or dissolution of companies and other forms of business organisation, and in relation to auditors and the audit of accounts.

In exercise of the powers conferred by that section and by sections 409(1) and (2), 468, 484(1) and 1292 of the Companies Act 2006⁽³⁾ and section 15 of the Limited Liability Partnership Act 2000⁽⁴⁾ the Secretary of State makes the following Regulations.

In accordance with paragraph 2(2)⁽⁵⁾ of Schedule 2 to the European Communities Act 1972, sections 473(3), 484(3) and 1290 of the Companies Act 2006 and section 17(4) and (5)(a) of the Limited Liability Partnership Act 2000, a draft of this instrument was laid before Parliament and approved by a resolution of each House of Parliament.

(1) S.I. 2007/193 and S.I. 2007/1679.

(2) 1972 c.68. Section 2(2) was amended by section 27(1)(a) of the Legislative and Regulatory Reform Act 2006 (c. 51) and by Part 1 of the Schedule to the European Union (Amendment) Act 2008 (c.7). The enabling powers of section 2(2) were extended by virtue of the amendment of section 1(2) by section 1 of the European Economic Area Act 1993 (c. 51).

(3) 2006 c. 46.

(4) 2000 c. 12.

(5) Paragraph 2(2) was amended by section 27(2)(a) of the Legislative and Regulatory Reform Act 2006 (c. 51).

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Companies and Partnerships (Accounts and Audit) Regulations 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations.