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STATUTORY INSTRUMENTS

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**2013 No. 3008**

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

**PART 1**

**INTRODUCTION**

**Citation and interpretation**

**1.—**(1) These Regulations may be cited as the Small Companies (Micro-Entities' Accounts) Regulations 2013.

(2) In these Regulations—

“the 2006 Act” means the Companies Act 2006; and

“the 2008 Regulations” means the Small Companies and Groups (Accounts and Directors' Report) Regulations 2008(1).

**Commencement and application**

**2.—**(1) These Regulations come into force on the first day of the month following that in which they are made.

(2) They have effect in respect of—

(a) financial years ending on or after 30th September 2013; and

(b) companies, which deliver the accounts required by section 444 of the 2006 Act (filing obligations of companies subject to the small companies regime) to the registrar on or after the date on which these Regulations come into force.

**Disapplication of these Regulations to entities to which provisions of the 2006 Act or the 2008 Regulations have been applied**

**3.—**(1) The amendments made by these Regulations to any provision of the 2006 Act or the 2008 Regulations do not have effect in relation to the application of any such provision—

(a) to qualifying partnerships by regulations 4(1) and 9(1) of and Part 1 of the Schedule to the Partnerships (Accounts) Regulations 2008(2);

(b) to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008(3);

(c) to limited liability partnerships by the Small Limited Liability Partnerships (Accounts) Regulations 2008(4);

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(1) [S.I. 2008/409](#), to which there are amendments not relevant to these Regulations.

(2) [S.I. 2008/569](#).

(3) [S.I. 2008/1911](#), to which there are amendments not relevant to these Regulations.

(4) [S.I. 2008/1912](#).

- (d) to overseas companies by Chapter 3 of Part 5 or Chapter 3 of Part 6 of the Overseas Companies Regulations 2009<sup>(5)</sup>;
  - (e) to unregistered companies by regulation 3 of and Schedule 1 to the Unregistered Companies Regulations 2009<sup>(6)</sup>; or
  - (f) to companies registered pursuant to section 1040 of the 2006 Act by regulation 18 of the Companies (Companies Authorised to Register) Regulations 2009<sup>(7)</sup>.
- (2) Any new provision of the 2006 Act or the 2008 Regulations inserted by these Regulations is not, by virtue of any provision mentioned in sub-paragraphs (a) to (f) of paragraph (1), applied to the entities mentioned in those sub-paragraphs.

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<sup>(5)</sup> S.I. 2009/1801, to which there are amendments not relevant to these Regulations.  
<sup>(6)</sup> S.I. 2009/2436, to which there are amendments not relevant to these Regulations.  
<sup>(7)</sup> S.I. 2009/2437.