
STATUTORY INSTRUMENTS

2013 No. 3008

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

PART 4

AMENDMENT OF THE 2008 REGULATIONS

Amendment of Schedule 6 (group accounts)

12. In Part 1 of Schedule 6 to the 2008 Regulations—

- (a) in paragraph 1 (general rules)—
 - (i) in sub-paragraph (2), after “set out in” insert “Section B of Part 1 of”; and
 - (ii) in sub-paragraph (3), after “profit and loss account formats” insert “in Section B of Part 1 of that Schedule”; and
- (b) in paragraph 17 (minority interests), in sub-paragraph (1), after “set out in” insert “Section B of Part 1 of”.