

2013 No. 3008

COMPANIES

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

Made - - - - *28th November 2013*

Coming into force in accordance with regulation 2(1)

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

In exercise of the powers conferred by section 2(2) of that Act and sections 396(3), 468 and 1292 of the Companies Act 2006^(c) the Secretary of State makes the following Regulations.

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

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^(d).

Commencement and application

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

(a) S.I. 2007/193.

(b) 1972 c. 68; section 2(2) was amended by the Legislative and Regulatory Reform Act 2006 (c. 51), section 27(1)(a) and the European Union (Amendment) Act 2008 (c.7), Schedule 1, paragraph 1.

(c) 2006 c. 46.

(d) S.I. 2008/409, to which there are amendments not relevant to these Regulations.

- (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(a);
- (b) to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008(b);
- (c) to limited liability partnerships by the Small Limited Liability Partnerships (Accounts) Regulations 2008(c);
- (d) to overseas companies by Chapter 3 of Part 5 or Chapter 3 of Part 6 of the Overseas Companies Regulations 2009(d);
- (e) to unregistered companies by regulation 3 of and Schedule 1 to the Unregistered Companies Regulations 2009(e); 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(f).

(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.

PART 2

AMENDMENT OF PART 15 OF THE 2006 ACT (ACCOUNTS AND REPORTS)

Amendment of Chapter 1 of Part 15 (introduction)

4.—(1) Chapter 1 of Part 15 of the 2006 Act is amended as follows.

(2) In section 382 (companies qualifying as small: general)—

(a) after subsection (1) insert—

“(1A) Subject to subsection (2), a company qualifies as small in relation to a subsequent financial year if the qualifying conditions are met in that year.”; and

(b) for subsection (2) substitute—

“(2) In relation to a subsequent financial year, where on its balance sheet date a company meets or ceases to meet the qualifying conditions, that affects its qualification as a small company only if it occurs in two consecutive financial years.”

(3) In section 383 (companies qualifying as small: parent companies)—

(a) after subsection (2) insert—

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- (a) S.I. 2008/569.
 - (b) S.I. 2008/1911, to which there are amendments not relevant to these Regulations.
 - (c) S.I. 2008/1912.
 - (d) S.I. 2009/1801, to which there are amendments not relevant to these Regulations.
 - (e) S.I. 2009/2436, to which there are amendments not relevant to these Regulations.
 - (f) S.I. 2009/2437.

“(2A) Subject to subsection (3), a group qualifies as small in relation to a subsequent financial year of the parent company if the qualifying conditions are met in that year.”; and

(b) for subsection (3) substitute—

“(3) In relation to a subsequent financial year of the parent company, where on the parent company’s balance sheet date the group meets or ceases to meet the qualifying conditions, that affects the group’s qualification as a small group only if it occurs in two consecutive financial years.”

(4) After section 384 (companies excluded from the small companies regime) insert—

“384A Companies qualifying as micro-entities

(1) A company qualifies as a micro-entity in relation to its first financial year if the qualifying conditions are met in that year.

(2) Subject to subsection (3), a company qualifies as a micro-entity in relation to a subsequent financial year if the qualifying conditions are met in that year.

(3) In relation to a subsequent financial year, where on its balance sheet date a company meets or ceases to meet the qualifying conditions, that affects its qualification as a micro-entity only if it occurs in two consecutive financial years.

(4) The qualifying conditions are met by a company in a year in which it satisfies two or more of the following requirements—

1. Turnover	Not more than £632,000
2. Balance sheet total	Not more than £316,000
3. Number of employees	Not more than 10

(5) For a period that is a company’s financial year but not in fact a year the maximum figures for turnover must be proportionately adjusted.

(6) The balance sheet total means the aggregate of the amounts shown as assets in the company’s balance sheet.

(7) The number of employees means the average number of persons employed by the company in the year, determined as follows—

- (a) find for each month in the financial year the number of persons employed under contracts of service by the company in that month (whether throughout the month or not),
- (b) add together the monthly totals, and
- (c) divide by the number of months in the financial year.

(8) In the case of a company which is a parent company, the company qualifies as a micro-entity in relation to a financial year only if—

- (a) the company qualifies as a micro-entity in relation to that year, as determined by subsections (1) to (7), and
- (b) the group headed by the company qualifies as a small group, as determined by section 383(2) to (7).

384B Companies excluded from being treated as micro-entities

(1) The micro-entity provisions do not apply in relation to a company’s accounts for a particular financial year if the company was at any time within that year—

- (a) a company excluded from the small companies regime by virtue of section 384,

- (b) an investment undertaking as defined in Article 2(14) of Directive 2013/34/EU^(a) of 26 June 2013 on the annual financial statements etc. of certain types of undertakings,
- (c) a financial holding undertaking as defined in Article 2(15) of that Directive,
- (d) a credit institution as defined in Article 4 of Directive 2006/48/EC^(b) of the European Parliament and of the Council of 14 June 2006 relating to the taking up and pursuit of the business of credit institutions, other than one referred to in Article 2 of that Directive,
- (e) an insurance undertaking as defined in Article 2(1) of Council Directive 91/674/EEC^(c) of 19 December 1991 on the annual accounts of insurance undertakings, or
- (f) a charity.

(2) The micro-entity provisions also do not apply in relation to a company's accounts for a financial year if —

- (a) the company is a parent company which prepares group accounts for that year as permitted by section 398, or
- (b) the company is not a parent company but its accounts are included in consolidated group accounts for that year.”

Amendment of Chapter 4 of Part 15 (annual accounts)

5.—(1) Chapter 4 of Part 15 of the 2006 Act is amended as follows.

(2) In section 393 (accounts to give true and fair view), after subsection (1) insert—

“(1A) The following provisions apply to the directors of a company which qualifies as a micro-entity in relation to a financial year (see sections 384A and 384B) in their consideration of whether the Companies Act individual accounts of the company for that year give a true and fair view as required by subsection (1)(a)—

- (a) where the accounts comprise only micro-entity minimum accounting items, the directors must disregard any provision of an accounting standard which would require the accounts to contain information additional to those items,
- (b) in relation to a micro-entity minimum accounting item contained in the accounts, the directors must disregard any provision of an accounting standard which would require the accounts to contain further information in relation to that item, and
- (c) where the accounts contain an item of information additional to the micro-entity minimum accounting items, the directors must have regard to any provision of an accounting standard which relates to that item.”

(3) In section 396 (Companies Act individual accounts)—

(a) after subsection (2) insert—

“(2A) In the case of the individual accounts of a company which qualifies as a micro-entity in relation to the financial year (see sections 384A and 384B), the micro-entity minimum accounting items included in the company's accounts for the year are presumed to give the true and fair view required by subsection (2).”; and

(b) after subsection (5) insert—

“(6) Subsections (4) and (5) do not apply in relation to the micro-entity minimum accounting items included in the individual accounts of a company for a financial year in relation to which the company qualifies as a micro-entity.”

(4) In section 414 (approval and signing of accounts), for subsection (3) substitute—

(a) OJ No L 182, 29.6.13, p 19.

(b) OJ No L 177, 30.6.06, p 1, as last amended by Directive 2009/111/EC.

(c) OJ No L 374, 31.12.91, p 7, as last amended by Directive 2006/46/EC.

“(3) If the accounts are prepared in accordance with the small companies regime, the balance sheet must contain, in a prominent position above the signature—

- (a) in the case of individual accounts prepared in accordance with the micro-entity provisions, a statement to that effect, or
- (b) in the case of accounts not prepared as mentioned in paragraph (a), a statement to the effect that the accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.”

Amendment of Chapter 10 of Part 15 (filing of accounts and reports)

6. In section 444(a) of the 2006 Act (filing obligations of companies subject to the small companies regime)—

(a) for subsection (3) substitute—

“(3) Subject to subsection (3A), the copies of accounts and reports delivered to the registrar must be copies of the company’s annual accounts and reports.”;

(b) after subsection (3) insert—

“(3A) Except where subsection (3B) applies, where a company prepares Companies Act accounts—

- (a) the directors may deliver to the registrar a copy of a balance sheet drawn up in accordance with regulations made by the Secretary of State, and
- (b) there may be omitted from the copy profit and loss account delivered to the registrar such items as may be specified by the regulations.

These are referred to in this Part as “abbreviated accounts”.

(3B) This subsection applies in relation to the Companies Act individual accounts of a company if—

- (a) the company qualifies as a micro-entity (see sections 384A and 384B) in relation to a financial year, and
- (b) those accounts are prepared for that year in accordance with any of the micro-entity provisions.”

Amendment of Chapter 12 of Part 15 (supplementary provisions)

7.—(1) Chapter 12 of Part 15 of the 2006 Act is amended as follows.

(2) In section 469 (preparation and filing of accounts in euros), after subsection (3) insert—

“(3A) Subsection (3)(b) does not apply to the Companies Act individual accounts of a company for a financial year in which the company qualifies as a micro-entity (see sections 384A and 384B).”

(3) In section 471(b) (meaning of “annual accounts” and related expressions), in the full out words in subsection (1) for “group accounts” substitute “notes to the individual balance sheet”.

(4) In section 472 (notes to the accounts), after subsection (1) insert—

“(1A) But in the case of a company which qualifies as a micro-entity in relation to a financial year (see sections 384A and 384B), the notes to the accounts for that year required by section 413 of this Act and regulation 5A of, and paragraph 57 of Part 3 of Schedule 1 to, the Small Companies and Groups (Accounts and Directors’ Report) Regulations 2008 (S.I. 2008/409) must be included at the foot of the balance sheet.”

(a) Section 444(2) was amended by the Companies Act 2006 (Amendment) (Accounts and Reports) Regulations 2008 (S.I. 2008/393), regulation 12.

(b) Section 471(1) was amended by the Companies and Limited Liability Partnerships (Accounts and Audit Exemptions and Change of Accounting Framework) Regulations 2012 (S.I. 2012/2301), regulation 18.

(5) In section 474(1)(a) (minor definitions), after the definition of “international accounting standards” insert—

““micro-entity minimum accounting item” means an item of information required by this Part or by regulations under this Part to be contained in the Companies Act individual accounts of a company for a financial year in relation to which it qualifies as a micro-entity (see sections 384A and 384B);

“micro-entity provisions” means any provisions of this Part, Part 16 or regulations under this Part relating specifically to the individual accounts of a company which qualifies as a micro-entity;”.

PART 3

AMENDMENT OF PART 16 OF THE 2006 ACT (AUDIT)

Amendment of provision in relation to auditor’s report

8.—(1) Section 495 of the 2006 Act (auditor’s report on company’s annual accounts) is amended as follows.

(2) In the last sentence of subsection (3)—

- (a) after “this subsection” insert “or subsection (3A)”; and
- (b) for “section 474” substitute “sections 464, 471 and 474”.

(3) After subsection (3) insert—

“(3A) The following provisions apply to the auditors of a company which qualifies as a micro-entity in relation to a financial year (see sections 384A and 384B) in their consideration of whether the Companies Act individual accounts of the company for that year give a true and fair view as mentioned in subsection (3)(a)—

- (a) where the accounts comprise only micro-entity minimum accounting items, the auditors must disregard any provision of an accounting standard which would require the accounts to contain information additional to those items,
- (b) in relation to a micro-entity minimum accounting item contained in the accounts, the auditors must disregard any provision of an accounting standard which would require the accounts to contain further information in relation to that item, and
- (c) where the accounts contain an item of information additional to the micro-entity minimum accounting items, the auditors must have regard to any provision of an accounting standard which relates to that item.”

PART 4

AMENDMENT OF THE 2008 REGULATIONS

Amendment of Part 2 (form and content of individual accounts)

9.—(1) Part 2 of the 2008 Regulations(b) is amended as follows.

(2) In regulation 3 (Companies Act individual accounts)—

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- (a) Section 474(1) was amended by the Markets in Financial Instruments Directive (Consequential Amendments) Regulations 2007 (S.I. 2007/2932), regulation 3(4)(a) and (b), the Financial Services and Markets Act 2000 (Regulated Activities) (Amendment) Order 2009 (S.I. 2009/1342), article 26(a) and (b), the Financial Services Act 2012 (c.21), Schedule 18, paragraph 115 and the Financial Services Act 2012 (Consequential Amendments) Order 2013 (S.I. 2013/636), Schedule 1, paragraph 9(3).
 - (b) S.I. 2008/409, to which there are amendments not relevant to these Regulations.

- (a) at the beginning of paragraph (1) insert “Subject to the following provisions of this regulation and regulation 5A,”; and
- (b) after paragraph (1) insert—
 - “(1A) Sections C (alternative accounting rules) and D (fair value accounting) in Part 2 of Schedule 1 to these Regulations do not apply to a company which qualifies as a micro-entity in relation to a financial year (see sections 384A and 384B of the 2006 Act) and whose accounts for that year are prepared in accordance with the exemption permitted by—
 - (a) regulation 5A, or
 - (b) paragraph 1(1A) of Section A in Part 1 of Schedule 1 to these Regulations.”
- (3) In regulation 4 (information about related undertakings), at the beginning of paragraph (1) insert “Subject to regulation 5A,”.
- (4) In regulation 5 (information about directors’ benefits: remuneration), at the beginning insert “Subject to regulation 5A,”.
- (5) After regulation 5 insert—

“Companies Act individual accounts: micro-entities – notes to the accounts

5A. Nothing in Schedule 1, 2 or 3 to these Regulations requires the Companies Act individual accounts of a company for a financial year in which the company qualifies as a micro-entity (see sections 384A and 384B of the 2006 Act) to contain any information by way of notes to the accounts, except that the company is required to disclose by way of notes to the accounts the information required by paragraph 57 in Part 3 of Schedule 1.”

- (6) In regulation 6 (accounts for delivery to the registrar of companies), in paragraph (1), for “The directors” substitute “Except where section 444(3B) of the 2006 Act applies, the directors”.

Amendment of Part 1 of Schedule 1 (Companies Act individual accounts: general rules and formats)

10.—(1) Part 1 of Schedule 1 to the 2008 Regulations is amended as follows.

- (2) In Section A (general rules)—
 - (a) after paragraph 1(1) insert—
 - “(1A) But, subject to the following provisions of this Schedule, in relation to a company which qualifies as a micro-entity in relation to a financial year (see sections 384A and 384B of the 2006 Act)—
 - (a) the only items which must be shown on the company’s balance sheet for that year are those listed in either of the balance sheet formats in Section C of this Part, and
 - (b) the only items which must be shown on the company’s profit and loss account for that year are those listed in the profit and loss account format in Section C.”;
 - (b) in paragraph 1(2), after “Section B” insert “and Section C”;
 - (c) in paragraph 2(1), for “paragraph 1” substitute “paragraph 1(1)”;
 - (d) after paragraph 2 insert—
 - “**2A.** Where in accordance with paragraph 1(1A) a company’s balance sheet or profit and loss account for any financial year has been prepared by reference to one of the formats in Section C, the company’s directors must use the same format in preparing Companies Act individual accounts for subsequent financial years, unless in their opinion there are special reasons for a change.”; and
 - (e) in paragraph 6 (profit or loss on ordinary activities), after “account” insert “other than one prepared by reference to the format in Section C”.
- (3) In section B (the required formats for accounts), for the heading substitute “**The required formats for the accounts of companies other than micro-entities**”.

(4) After Section B insert—

**“SECTION C
THE REQUIRED FORMATS FOR THE ACCOUNTS OF MICRO-ENTITIES**

Balance Sheet Formats

Format 1

- A Called up share capital not paid
- B Fixed assets
- C Current assets
- D Prepayments and accrued income
- E Creditors: amounts falling due within one year
- F Net current assets (liabilities)
- G Total assets less current liabilities
- H Creditors: amounts falling due after more than one year
- I Provisions for liabilities
- J Accruals and deferred income
- K Capital and reserves

Format 2

ASSETS

- A Called up share capital not paid
- B Fixed assets
- C Current Assets
- D Prepayments and accrued income

LIABILITIES

- A Capital and reserves
- B Provisions for liabilities
- C Creditors (1)
- D Accruals and deferred income

Notes on the balance sheet formats

(1) Creditors

(Format 2, item C under Liabilities)

Aggregate amounts falling due within one year and after one year must be shown separately.

Profit and loss account format

- A Turnover

- B Other income
- C Cost of raw materials and consumables
- D Staff costs
- E Depreciation and other amounts written off assets
- F Other charges
- G Tax
- H Profit or loss”.

Amendment of Part 2 of Schedule 1 (accounting principles and rules)

11. In Section B of Part 2 of Schedule 1 to the 2008 Regulations (historical cost accounting rules)—

- (a) in paragraph 19 (provisions for diminution in the value of assets), in sub-paragraph (1), after “set out in” insert “Section B of”;
- (b) in paragraph 21 (development costs), for sub-paragraph (1) substitute—
 - “(1) Development costs may only in special circumstances be included in “other intangible assets” under “fixed assets” in the balance sheet formats set out in Section B of Part 1 of this Schedule.”;
- (c) in paragraph 26 (assets included at a fixed amount), for sub-paragraph (1) substitute—
 - “(1) Subject to sub-paragraph (2), the following may be included at a fixed quantity and value in the balance sheet formats set out in Section B of Part 1 of this Schedule—
 - (a) assets which fall to be included amongst the fixed assets of a company under the item “intangible assets”, and
 - (b) raw materials and consumables within the item “stocks”.”; and
- (d) in paragraph 28 (purchase price or production cost of stocks and fungible assets), in sub-paragraph (1)(a), after “assets which” insert “, by virtue of regulation 3(1) and Section B of Part 1 of this Schedule,”.

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”.

Amendment of Schedule 8 (general interpretation)

13.—(1) Schedule 8 to the 2008 Regulations is amended as follows.

(2) In paragraph 8 (participating interests), in sub-paragraph (5), after “set out in” insert “Section B of”.

(3) In paragraph 11 (staff costs), in sub-paragraph (3), for “the company’s profit and loss account” substitute “the profit and loss account Formats 2 and 4 in Section B of Part 1 of Schedule 1”.

28th November 2013

Michael Fallon
Minister of State for Business and Enterprise
Department for Business, Innovation and Skills

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations introduce an exemption from certain financial reporting requirements (“the Micros-Exemption”) for very small companies (“Micro-Entities”) preparing Companies Act individual accounts. The Micros-Exemption forms part of Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ No L 182, 29.6.13, p 19) (“the New Accounting Directive”) and these Regulations implement that part of the New Accounting Directive.

Regulation 3 limits the application of these Regulations to companies formed and registered (or treated as formed and registered) under the 2006 Act.

Regulation 4 inserts new sections 384A and 384B into the 2006 Act. Section 384A prescribes the thresholds, based on turnover, balance sheet total and employee numbers, relevant to qualification as a Micro-Entity. Section 384B identifies those categories of company (including charities, those companies already excluded from the small companies’ regime under Part 15 of the 2006 Act and those companies voluntarily preparing group accounts (or whose accounts are included in consolidated group accounts prepared by another company)) which are excluded from being treated as Micro-Entities.

Regulation 5 amends section 393 of the 2006 Act to identify, in the case of Micro-Entities, relevant considerations for company directors, when deciding whether to approve accounts on the basis that they give a true and fair view of the financial position of the company. It amends section 396 of the 2006 Act to introduce a presumption that Micro-Entities’ accounts which comply with certain minimum requirements give a true and fair view. It also prescribes the statement to appear above the signature in the balance sheet, in circumstances where accounts are prepared in accordance with provisions applicable to companies which qualify as Micro-Entities.

Regulation 6 amends section 444 of the 2006 Act to provide that companies preparing abridged accounts in accordance with the exemption for Micro-Entities must file a copy of those accounts at Companies House and removes the option to file abbreviated accounts under that section.

Regulation 7 amends section 469 of the 2006 Act to exempt Micro-Entities from the requirement to draw up a note relating to the exchange rate applied, when translating amounts set out in the accounts into euros. It amends section 472 of the 2006 Act to provide that minimum prescribed notes to the accounts for Micro-Entities must appear in the balance sheet and not in a separate document. It amends section 474 of the 2006 Act to insert definitions relating, first, to minimum financial reporting requirements for Micro-Entities and, second, to those provisions of Parts 15 and 16 of the 2006 Act (and of regulations under Part 15) which relate specifically to the individual accounts of Micro-Entities. The amendment made by regulation 7 to section 471 of the 2006 Act does not implement an EU obligation but is made more accurately to describe the subject matter of section 408, to which section 471 cross-refers.

Regulation 8 amends section 495 of the 2006 Act to identify, in the case of Micro-Entities, relevant considerations for auditors, when deciding for the purposes of the auditor's report whether the accounts give a true and fair view of the financial position of the company.

Regulation 9 amends Part 2 of the Small Companies and Groups (Accounts and Directors' Report) Regulations 2008 ("the 2008 Regulations"). It exempts Micro-Entities from the obligation to draw up notes to the accounts other than the prescribed minimum notes. It disapplies, in the case of Micro-Entities, provision for fair value accounting and provision for the filing of abbreviated accounts.

Regulation 10 amends Part 1 of Schedule 1 to the 2008 Regulations to provide, in new Section C, for two abridged balance sheet formats and one abridged profit and loss account format for Micro-Entities.

Regulation 11 makes a number of amendments to Part 2 of Schedule 1 to the 2008 Regulations in consequence of the addition to Part 1 of that Schedule of new Section C. Regulation 11(2)(b) and (c) does not implement an EU obligation but corrects erroneous descriptions of prescribed line items in the 2008 Regulations.

Regulations 12 and 13 make a number of amendments to Schedules 6 and 8 to the 2008 Regulations in consequence of the addition to Part 1 of Schedule 1 of new Section C.

A full impact assessment of the effect that this instrument will have on the costs of business and the voluntary sector is available from the Business Environment Directorate, Department for Business, Innovation and Skills, 1 Victoria Street, London SW1H 0ET or from www.gov.uk/bis and is annexed to the Explanatory Memorandum which is available alongside the instrument at www.legislation.gov.uk.

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