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STATUTORY INSTRUMENTS

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**2012 No. 2301**

The Companies and Limited Liability Partnerships  
(Accounts and Audit Exemptions and Change  
of Accounting Framework) Regulations 2012

**Dormant subsidiaries: conditions for exemption from obligation to file accounts**

**10.** For section 441(2) of the 2006 Act substitute—

“(2) This is subject to—

section 448 (unlimited companies exempt from filing obligations), and  
section 448A (dormant subsidiaries exempt from filing obligations).”.