
STATUTORY INSTRUMENTS

2012 No. 2301

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

Subsidiary companies: conditions for exemption from audit, preparation and filing of accounts

19. In section 1078(2) of the 2006 Act, under the heading “Accounts reports and returns”, after paragraph 1 insert—

“1A. All documents delivered to the registrar under sections 394A(2)(e), 448A(2)(e) and 479A(2)(e) (qualifying subsidiary companies: conditions for exemption from the audit, preparation and filing of individual accounts).”
