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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**

**Amendments to the Unregistered Companies Regulations 2009**

**23.** In paragraph 19 of Schedule 1 to the Unregistered Companies Regulations 2009<sup>(1)</sup>, in the text of section 1078 of the 2006 Act as it applies to unregistered companies under the heading “Accounts and returns” after paragraph 1 insert—

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

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<sup>(1)</sup> [S.I. 2009/2436](#), to which there are amendments not relevant to these Regulations.