
STATUTORY INSTRUMENTS

2012 No. 2301

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

Citation and commencement

1. These Regulations may be cited as the Companies and Limited Liability Partnerships (Accounts and Audit Exemptions and Change of Accounting Framework) Regulations 2012 and come into force on 1st October 2012.