
STATUTORY INSTRUMENTS

2012 No. 2301

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

Group accounts: applicable accounting framework

15. In section 403 of the 2006 Act (group accounts: applicable accounting framework), at the end of subsection (4) insert—

“This is subject to subsection (5A).”.