
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

6. In section 475(1)(a) of the 2006 Act (requirement for audited accounts), after the entry for section 477 (but before the following “or”) insert—

“section 479A (subsidiary companies)”.