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STATUTORY INSTRUMENTS

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**2008 No. 373**

The Companies (Revision of Defective  
Accounts and Reports) Regulations 2008

PART 7

COMPANIES EXEMPT FROM AUDIT

**Companies exempt from audit under section 477 or 480**

**18.** Where, in respect of any financial year, a company is exempt under section 477 (small companies: conditions for exemption from audit) or 480 (dormant companies: conditions for exemption from audit) of the 2006 Act from the requirements of that Act relating to the audit of accounts, these Regulations apply as if they omitted any reference to an auditor's report, or to the making of such a report.