

SCHEDULE 1

Consequential amendments and transitional provision relating to the adoption of international accounting standards in the United Kingdom

PART 1

Amendments to Primary Legislation

CHAPTER 1

Amendments to the Companies Act 2006

Dormant subsidiaries exempt from obligation to file accounts

13. In section 448A(2)(c)(ii)(1), for “international accounting standards” substitute “UK-adopted international accounting standards”.

(1) Section 448A was inserted by [S.I. 2012/2301](#). There are no relevant amendments.