
STATUTORY INSTRUMENTS

2012 No. 2301

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

Individual accounts: applicable accounting framework

12. In section 395(1) of the 2006 Act (individual accounts: applicable accounting framework), at the end of subsection (3) insert—

“This is subject to subsection (4A).”.