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STATUTORY INSTRUMENTS

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**2012 No. 2301**

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

**Meaning of “annual accounts”**

**18.** In section 471(1) of the 2006 Act (meaning of “annual accounts” and related expressions), for paragraph (a) substitute—

- “(a) any individual accounts prepared by the company for that year (see section 394), and”.