
STATUTORY INSTRUMENTS

2012 No. 2301

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

**Amendment to the Registrar of Companies and Application for Striking Off Regulations
2009**

21.—(1) The Registrar of Companies and Application for Striking Off Regulations 2009(1) are amended as follows.

(2) In regulation 6(2) after sub-paragraph (h) add—

“(i) all documents to be delivered to the registrar by a non-traded company under sections 394A(2)(e), 448A(2)(e) and 479A(2)(e) of the Companies Act 2006 (qualifying subsidiaries: conditions for exemption from the audit, preparation and filing of individual accounts).”.

(3) In regulation 7(2) after sub-paragraph (d) add—

“(e) copies of the consolidated accounts, the auditor’s report and the consolidated annual report to be delivered to the registrar under sections 394A(2)(e), 448A(2)(e) or 479A(2)(e) of the Companies Act 2006 (qualifying subsidiaries: conditions for exemption from the audit, preparation and filing of individual accounts).”.

(4) In regulation 8(2) after sub-paragraph (r) add—

“(s) copies of the consolidated accounts, the auditor’s report and the consolidated annual report to be delivered to the registrar under sections 394A(2)(e), 448A(2)(e) or 479A(2)(e) of the Companies Act 2006 (qualifying subsidiaries: conditions for exemption from the audit, preparation and filing of individual accounts).”.