STATUTORY INSTRUMENTS

2012 No. 2301

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

Dormant subsidiaries: conditions for exemption from preparation of individual accounts

8. In section 394 of the 2006 Act (duty to prepare individual accounts) after "financial years" insert "unless the company is exempt from that requirement under section 394A".