

SCHEDULE 3

Amendments made under the European Union (Withdrawal) Act 2018: secondary legislation

14. In regulation 7 (an LLP's financial year), in the modified version of section 392 applied by that regulation (alteration of accounting reference date)—

- (a) in subsection (3)(a), in both places it occurs, for “EEA” substitute “ UK ”;
- (b) in subsection (6)—
 - (i) for “EEA undertaking” substitute “ UK undertaking ”;
 - (ii) omit “or the law of any other EEA State”.

Commencement Information

- II** Sch. 3 para. 14 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, **Sch. 5 para. 1(1)**), see **reg. 1(2)(c)**

Changes to legislation:

There are currently no known outstanding effects for the The Accounts and Reports (Amendment) (EU Exit) Regulations 2019, Paragraph 14.