

STATUTORY INSTRUMENTS

2020 No. 523

The Companies and Statutory Auditors etc. (Consequential Amendments) (EU Exit) Regulations 2020

PART 4

Amendments to the Accounts and Reports (Amendment) (EU Exit) Regulations 2019

9. The Accounts and Reports (Amendment) (EU Exit) Regulations 2019 ^{M1} are amended in accordance with this Part.

Commencement Information

I1 Reg. 9 in force immediately before IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(2\)](#)

Marginal Citations

M1 [S.I. 2019/145](#). This instrument is amended by [S.I. 2019/685](#), 2019/1392.

10. In regulation 1(2)(b), for “exit day” substitute “ IP completion day ”.

Commencement Information

I2 Reg. 10 in force immediately before IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(2\)](#)

11. In regulation 7—

- (a) in paragraph (1), for “exit day” substitute “ IP completion day ”;
- (b) in paragraph (3), for “exit day” substitute “ IP completion day ”.

Commencement Information

I3 Reg. 11 in force immediately before IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(2\)](#)

12. In Schedule 3—

- (a) in paragraph 31(b), for “exit day” substitute “ IP completion day ”;

Changes to legislation: *There are currently no known outstanding effects for the The Companies and Statutory Auditors etc. (Consequential Amendments) (EU Exit) Regulations 2020, PART 4. (See end of Document for details)*

- (b) in paragraph 37, in paragraph (1) of inserted regulation 12ZA, for “exit day” substitute “IP completion day”.

Commencement Information

- I4** Reg. 12 in force immediately before IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Companies and Statutory Auditors etc. (Consequential Amendments) (EU Exit) Regulations 2020, PART 4.