
DRAFT STATUTORY INSTRUMENTS

2019 No.

The International Accounting Standards and
European Public Limited-Liability Company
(Amendment etc.) (EU Exit) Regulations 2019

PART 4

Miscellaneous amendments

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

23. In the Accounts and Reports (Amendment) (EU Exit) Regulations 2019(1), in Schedule 3 (Amendments made under the European Union (Withdrawal) Act 2018: secondary legislation)—

- (a) for paragraph 32(a)(ii) substitute—
 - “(ii) after “which is” insert “a body corporate.”;”;
- (b) in paragraph 32(b)(i), for ““rules 4.1 (annual financial report) and 4.2 (half-yearly financial reports) of the DGTR sourcebook”” substitute ““Section 1 of Chapter 4 (annual financial report) and Section 2 of Chapter 4 (half-yearly financial reports) of the DGTR sourcebook””;
- (c) for paragraph 32(b)(ii), substitute—
 - “(ii) for sub-paragraph (a), substitute—
 - “(a) rule 4.4.1, rule 4.4.2 (exemptions) and TP 1.19 (exemption for certain large debt securities issuers) of the DGTR sourcebook, or”;
- (d) for paragraph 32(b)(iii), substitute—
 - “(iii) in sub-paragraph (b)—
 - (aa) for “Disclosure Rules and Transparency Rules Sourcebooks” substitute “DGTR sourcebook”;
 - (bb) at the end insert “(where the Listing Rules and the Prospectus Rules means those Rules as they had effect on exit day)”;
- (e) in paragraph 33, for ““rules 4.1 (annual financial report) and 4.2 (half-yearly financial reports) of the DGTR sourcebook”” substitute ““Section 1 of Chapter 4 (annual financial report) and Section 2 of Chapter 4 (half-yearly financial reports) of the DGTR sourcebook””.