

---

DRAFT STATUTORY INSTRUMENTS

---

**2021 No. XXXX**

**EXITING THE EUROPEAN UNION  
COMPANIES**

The International Accounting Standards (Delegation  
of Functions) (EU Exit) Regulations 2021

*Made* - - - - - \*\*\*

*Coming into force* \*\*\*

**THE INTERNATIONAL ACCOUNTING STANDARDS  
(DELEGATION OF FUNCTIONS) (EU EXIT) REGULATIONS 2021**

1. Citation, commencement and interpretation
  2. Delegation of the Secretary of State's functions
  3. Requirements for recording decisions
  4. Exemption from liability
- Signature  
Explanatory Note