

STATUTORY INSTRUMENTS

2004 No. 2326

The European Public Limited-Liability Company Regulations 2004

PART 6

PROVISIONS RELATING TO THE EFFECTIVE APPLICATION OF THE EC REGULATION

Accounting Reference Period and Financial Year of Transferring [^{F1}UK Societas]

83.—(1) Where [^{F2}a UK Societas had before IP completion day, and while an SE, transferred] its registered office to [^{F3}the United Kingdom] under Article 8 [^{F4}of the EC Regulation, as it had effect at the time of that transfer, that UK Societas's]—

- (a) ^{F5}... first accounting reference period, for the purposes of [^{F6}section 391 of [^{F7}the 2006 Act]], is the period of twelve months beginning with its last balance sheet date before the registration of the transfer and the date on which that period ends is its accounting reference date for those purposes; and
- (b) ^{F8}... first financial year for the purposes of [^{F9}section 390 of [^{F7}the 2006 Act]] begins with the first day of its first accounting reference period and ends with the last day of that period or such other date, not more than seven days before or after the end of that period as the [^{F10}UK Societas] may determine.

(2) For purposes of this regulation “the last balance sheet date” is the date as at which the balance sheet of the [^{F11}UK Societas] was required to be drawn up under the provisions of the law of the Member State in which it had its registered office, where the balance sheet was the last one required to be drawn up before the registration of the transfer in [^{F12}the United Kingdom].

(3) Where the [^{F13}UK Societas] has not been required to draw up a balance sheet under the provisions of the law of the Member State where it had its registered office, or, if different, of the Member State where it was first registered, before the registration of the transfer in [^{F14}the United Kingdom], its accounting reference date for the purposes of [^{F15}section 391 of [^{F16}the 2006 Act]] is the last day of the month in which the anniversary of its registration on formation falls and its first accounting reference period is the period beginning with its date of registration on formation and ending with its accounting reference date; and paragraph (1)(b) above applies in respect of its first financial year accordingly.

Textual Amendments

- F1** Words in [reg. 83](#) heading substituted (31.12.2020) by [The European Public Limited-Liability Company \(Amendment etc.\) \(EU Exit\) Regulations 2018](#) (S.I. 2018/1298), [regs. 1, 36\(a\)](#) (with [regs. 140-145](#)) (as amended by [S.I. 2020/523](#), [regs. 1\(2\), 5\(a\)-\(f\)](#)); 2020 c. 1, Sch. 5 para. 1(1)

- F2** Words in reg. 83(1) substituted (31.12.2020) by The European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1298), regs. 1, **36(b)(i)** (with regs. 140-145) (as amended by S.I. 2020/523, regs. 1(2), **3(d)**, **5(a)-(f)**); 2020 c. 1, **Sch. 5 para. 1(1)**
- F3** Words in reg. 83(1) substituted (1.10.2009) by The European Public Limited-Liability Company (Amendment) Regulations 2009 (S.I. 2009/2400), regs. 1(2), **31(2)(a)** (with reg. 2)
- F4** Words in reg. 83(1) inserted (31.12.2020) by The European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1298), regs. 1, **36(b)(ii)** (with regs. 140-145) (as amended by S.I. 2020/523, regs. 1(2), **5(a)-(f)**); 2020 c. 1, Sch. 5 para. 1(1)
- F5** Word in reg. 83(1)(a) omitted (31.12.2020) by virtue of The European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1298), regs. 1, **36(c)** (with regs. 140-145) (as amended by S.I. 2020/523, regs. 1(2), **5(a)-(f)**); 2020 c. 1, Sch. 5 para. 1(1)
- F6** Words in reg. 83(1)(a) substituted (6.4.2008) by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 2(2), **Sch. 1 para. 235(6)(a)** (with arts. 6, 11, 12)
- F7** Words in reg. 83(1) substituted (1.10.2009) by The European Public Limited-Liability Company (Amendment) Regulations 2009 (S.I. 2009/2400), regs. 1(2), **31(2)(b)** (with reg. 2)
- F8** Word in reg. 83(1)(b) omitted (31.12.2020) by virtue of The European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1298), regs. 1, **36(d)(i)** (with regs. 140-145) (as amended by S.I. 2020/523, regs. 1(2), **5(a)-(f)**); 2020 c. 1, Sch. 5 para. 1(1)
- F9** Words in reg. 83(1)(b) substituted (6.4.2008) by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 2(2), **Sch. 1 para. 235(6)(b)** (with arts. 6, 11, 12)
- F10** Words in reg. 83(1)(b) substituted (31.12.2020) by The European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1298), regs. 1, **36(d)(ii)** (with regs. 140-145) (as amended by S.I. 2020/523, regs. 1(2), **5(a)-(f)**); 2020 c. 1, Sch. 5 para. 1(1)
- F11** Words in reg. 83(2) substituted (31.12.2020) by The European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1298), regs. 1, **36(e)** (with regs. 140-145) (as amended by S.I. 2020/523, regs. 1(2), **5(a)-(f)**); 2020 c. 1, Sch. 5 para. 1(1)
- F12** Words in reg. 83(2) substituted (1.10.2009) by The European Public Limited-Liability Company (Amendment) Regulations 2009 (S.I. 2009/2400), regs. 1(2), **31(3)** (with reg. 2)
- F13** Words in reg. 83(3) substituted (31.12.2020) by The European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1298), regs. 1, **36(e)** (with regs. 140-145) (as amended by S.I. 2020/523, regs. 1(2), **5(a)-(f)**); 2020 c. 1, Sch. 5 para. 1(1)
- F14** Words in reg. 83(3) substituted (1.10.2009) by The European Public Limited-Liability Company (Amendment) Regulations 2009 (S.I. 2009/2400), regs. 1(2), **31(4)(a)** (with reg. 2)
- F15** Words in reg. 83(3) substituted (6.4.2008) by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 2(2), **Sch. 1 para. 235(6)(a)** (with arts. 6, 11, 12)
- F16** Words in reg. 83(3) substituted (1.10.2009) by The European Public Limited-Liability Company (Amendment) Regulations 2009 (S.I. 2009/2400), regs. 1(2), **31(4)(b)** (with reg. 2)

Changes to legislation:

There are currently no known outstanding effects for the The European Public Limited-Liability Company Regulations 2004, Section 83.