
STATUTORY INSTRUMENTS

2018 No. 1401

**The Capital Requirements (Amendment)
(EU Exit) Regulations 2018**

PART 3

Amendment of secondary legislation: European Union (Withdrawal) Act 2018

CHAPTER 3

Amendment of the 2013 Reporting Regulations

Amendments to the Capital Requirements (Country-by-Country Reporting) Regulations 2013

29. The 2013 Reporting Regulations are amended in accordance with this Chapter.

Regulation 1 (citation, commencement and interpretation)

30.—(1) Regulation 1 (citation, commencement and interpretation) is amended as follows.

(2) In paragraph (2)—

- (a) omit the definition of “capital requirements directive”;
- (b) omit the definition of “[Directive 2006/43/EC](#)”.

Regulation 2 (ongoing reporting obligation)

31. In regulation 2(7) (ongoing reporting obligation), for the words “standards required by” to the end substitute “International Standards on Auditing (United Kingdom and Ireland) issued by the Financial Reporting Council Limited or a predecessor body”.

Regulation 3 (interim reporting obligation)

32. In regulation 3(2) (interim reporting obligation) omit “to the European Commission and”.

Regulation 5 (prior disclosure: prevention of duplication)

33. In regulation 5, omit paragraphs (1) and (2).