
STATUTORY INSTRUMENTS

2019 No. 145

**The Accounts and Reports (Amendment)
(EU Exit) Regulations 2019**

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Accounts and Reports (Amendment) (EU Exit) Regulations 2019.

(2) These Regulations come into force as follows—

- (a) this regulation and Schedule 1 come into force on the seventh day after the day on which these Regulations are made;
- (b) the provisions to which regulation 2 applies have effect in relation to financial years beginning on or after [^{F1}IP completion day];
- (c) the rest of these Regulations come into force on exit day ^{M1}.

F1 Words in reg. 1(2)(b) substituted (31.12.2020 immediately before IP completion day) by [The Companies and Statutory Auditors etc. \(Consequential Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/523\)](#), regs. 1(2), **10**

Commencement Information

11 Reg. 1 in force at 6.2.2019, see reg. 1(2)(a)

Marginal Citations

M1 See section 20(1) of the European Union (Withdrawal) Act 2018 for the meaning of “exit day”.

Changes to legislation:

There are currently no known outstanding effects for the The Accounts and Reports (Amendment) (EU Exit) Regulations 2019, Section 1.