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STATUTORY INSTRUMENTS

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**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 exit day;
- (c) the rest of these Regulations come into force on exit day<sup>(1)</sup>.

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