
STATUTORY INSTRUMENTS

2019 No. 145

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

Transitional provision

7.—(1) This regulation applies in relation to financial years that begin before, but end on or after [^{F1}IP completion day] .

(2) The enactments amended by the provisions to which regulation 2 applies, so far as they operate by reference to financial years, as specified in regulation 2, have effect as if the United Kingdom were a member State until the end of the financial year in question.

(3) The enactments amended by paragraph 5(a) of Schedule 3 have effect as if Part 14 of the Companies Act 2006 had effect as it had effect immediately before [^{F2}IP completion day] until the end of the financial year in question.

Textual Amendments

- F1** Words in reg. 7(1) 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), **11(a)**
- F2** Words in reg. 7(3) 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), **11(b)**

Commencement Information

- I1** Reg. 7 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see reg. 1(2)(c)

Changes to legislation:

There are currently no known outstanding effects for the The Accounts and Reports (Amendment) (EU Exit) Regulations 2019, Section 7.