

## SCHEDULE 2

Amendments made under the European Union (Withdrawal) Act 2018: primary legislation

### PART 1

#### Amendments to the Companies Act 2006

**14.** <sup>M1</sup>In section 448C(2) (dormant subsidiaries filing exemption: parent undertaking declaration of guarantee) —

[<sup>F1</sup>(a) for paragraph (b), substitute—

“(b) the registered number (if any) of the parent undertaking,”; and]

(b) omit paragraph (c).

**F1** Sch. 2 para. 14(a) substituted (31.12.2020 immediately before IP completion day) by [The Statutory Auditors, Third Country Auditors and International Accounting Standards \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1392\)](#), regs. 1(2), **10(b)**; 2020 c. 1, Sch. 5 para. 1(1)

#### Commencement Information

**I1** Sch. 2 para. 14 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, **Sch. 5 para. 1(1)**), see [reg. 1\(2\)\(c\)](#)

#### Marginal Citations

**M1** Section 448C was inserted by [S.I. 2012/2301](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Accounts and Reports (Amendment) (EU Exit) Regulations 2019, Paragraph 14.