

### SCHEDULE 3

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

**17.** In regulation 19A (exemption for dormant subsidiary LLPs) <sup>M1</sup>—

- (a) in the modified version of section 448A applied by that regulation (dormant subsidiary LLPs exempt from obligation to file accounts)—
  - (i) in subsection (1)(c), for “an EEA State” substitute “ any part of the United Kingdom ”;
  - (ii) for subsection (2)(c)(i) substitute—
    - “(i) if the undertaking is a company, the requirements of this Part of this Act, or, if the undertaking is not a company, the legal requirements which apply to the drawing up of consolidated accounts for that undertaking, or”;
- (b) in the modified version of section 448C(2) applied by that regulation (dormant subsidiaries exemption: parent undertaking declaration of guarantee)—
  - (i) for paragraph (b) substitute—
    - “(b) the registered number of the parent undertaking (if any),”;
  - (ii) omit paragraph (c).

#### Commencement Information

- II** Sch. 3 para. 17 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** Regulation 19A was inserted by **S.I. 2012/2301** and amended by **S.I. 2016/575**.

**Changes to legislation:**

There are currently no known outstanding effects for the The Accounts and Reports (Amendment) (EU Exit) Regulations 2019, Paragraph 17.