

**Changes to legislation:** There are currently no known outstanding effects for the The International Accounting Standards and European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2019, Paragraph 12. (See end of Document for details)

## SCHEDULE 1

Consequential amendments and transitional provision relating to the adoption of international accounting standards in the United Kingdom

### PART 1

#### Amendments to Primary Legislation

##### CHAPTER 1

##### Amendments to the Companies Act 2006

#### Approval and signing of accounts

**12.** In section 414(4), omit “(and, where applicable, of Article 4 of the IAS Regulation)”.

#### Commencement Information

**II** Sch. 1 para. 12 in force on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The International Accounting Standards and European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2019, Paragraph 12.