

**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 13. (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

#### **Dormant subsidiaries exempt from obligation to file accounts**

**13.** In section 448A(2)(c)(ii)<sup>M1</sup>, for “international accounting standards” substitute “UK-adopted international accounting standards”.

#### **Commencement Information**

**I1** Sch. 1 para. 13 in force on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(2\)](#)

#### **Marginal Citations**

**M1** Section 448A was inserted by [S.I. 2012/2301](#). There are no relevant amendments.

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