

**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 23. (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

#### Auditor's report on company's annual accounts

**23.** In section 495(3)(c), omit “(and, where applicable, Article 4 of the IAS Regulation)”.

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#### Commencement Information

**II** Sch. 1 para. 23 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 23.