
DRAFT STATUTORY INSTRUMENTS

2019 No.

The International Accounting Standards and
European Public Limited-Liability Company
(Amendment etc.) (EU Exit) Regulations 2019

PART 2

Adoption of international accounting standards

CHAPTER 2

International accounting standards on exit day

International accounting standards in the UK on exit day

4. The international accounting standards adopted for use within the United Kingdom on exit day are those which were contained in [Commission Regulation \(EC\) No. 1126/2008](#) of 3 November 2008 adopting certain international accounting standards in accordance with Regulation (EC) [No. 1606/2002](#) of the European Parliament and of the Council on the application of international accounting standards⁽¹⁾, as it had effect immediately before exit day.

(1) OJNo. L 320, 29.11.2008, p.1, last amended by OJ No. L 87, 03.04.2018, p.3.