

## SCHEDULE

Regulation 70

### Amendments of Annexes to Commission Delegated Regulation (EU) 2019/980

1. In the List of Annexes, for each of the headings in Part D, for “EU” substitute “UK”.

#### Commencement Information

- I1** Sch. para. 1 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1](#), [Sch. 5 para. 1\(1\)](#)), see [reg. 1\(4\)](#)

- 2.—(1) Annex 1 is amended as follows.

(2) In item 7.1.2, for “management report referred to in Articles 19 and 29 of Directive 2013/34/EU” substitute “directors' report required by section 415 of the Companies Act 2006”<sup>F1</sup>.

- (3) In item 17.1, in the first paragraph—

- (a) for “the Standards adopted in accordance with the Regulation [\(EC\) No 1606/2002](#) of the European Parliament and of the Council” substitute “UK-adopted international accounting standards”;
- (b) for “the respective standard adopted under Regulation [\(EC\) No 1606/2002](#)” substitute “UK-adopted international accounting standards”.

(4) In item 18.1.3, for the words from “according to International” to the end substitute “in accordance with Article 23a”.

(5) In item 18.1.4, for “Regulation [\(EC\) 1606/2002](#)” substitute “UK-adopted international accounting standards”.

(6) In item 18.2.1, for “Regulation [\(EC\) 1606/2002](#)” in both places it occurs, substitute “section 403 of the Companies Act 2006”<sup>F2</sup>.

- (7) In item 18.3.1—

- (a) before “Directive” in both places it occurs, insert “the UK law which implemented”;
- (b) for “a Member State” substitute “the United Kingdom”.

**F1** [2006 c.46](#). Section 415 was amended by [S.I. 2015/980](#).

**F2** Section 403 was amended by [S.I. 2012/2301](#) and 2019/145 and 685.

#### Commencement Information

- I2** Sch. para. 2 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1](#), [Sch. 5 para. 1\(1\)](#)), see [reg. 1\(4\)](#)

- 3.—(1) Annex 3 is amended as follows.

- (2) In item 10.1, in the first paragraph—

- (a) for “the Standards adopted in accordance with Regulation [\(EC\) No 1606/2002](#)” substitute “UK-adopted international accounting standards”;
- (b) for “the respective standard adopted according to Regulation [\(EC\) No 1606/2002](#)” substitute “UK-adopted international accounting standards”.

- (3) In item 11.2.1—

- (i) before “Directive” in both places it occurs, insert “the UK law which implemented”;
- (ii) for “a Member State” substitute “the United Kingdom”.

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#### Commencement Information

- I3** Sch. para. 3 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1](#), [Sch. 5 para. 1\(1\)](#)), see [reg. 1\(4\)](#)

**4.—**(1) Annex 6 is amended as follows.

(2) In item 11.1.3, for the words from “according to International” to the end substitute “ in accordance with Article 23a ”.

(3) In item 11.2.1—

- (a) before “Directive” in both places it occurs, insert “ the UK law which implemented ”;
- (b) for “Regulation [\(EC\) 1606/2002](#)” in both places it occurs, substitute “ section 403 of the Companies Act 2006 ”.

(4) In item 11.3.1—

- (a) before “Directive” in both places it occurs, insert “ the UK law which implemented ”;
- (b) for “a Member State” substitute “ the United Kingdom ”.

#### Commencement Information

- I4** Sch. para. 4 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1](#), [Sch. 5 para. 1\(1\)](#)), see [reg. 1\(4\)](#)

**5.—**(1) Annex 7 is amended as follows.

(2) In item 11.1.3—

- (a) in the first paragraph, for the words from “according to International” to the end of that paragraph substitute “ in accordance with Article 23a(1) to (5) ”;
- (b) omit the second paragraph;
- (c) in the third paragraph—
  - (i) in point (a)—
    - (aa) for “International Financial Reporting Standards as endorsed in the Union based on Regulation [\(EC\) 1606/2002](#)” substitute “ UK-adopted international accounting standards ”;
    - (bb) for “Regulation [\(EC\) 1606/2002](#)” the second time it occurs, substitute “ UK-adopted international accounting standards ”;
  - (ii) in point (b), for “Regulation [\(EC\) 1606/2002](#) as adopted by the Union” substitute “ UK-adopted international accounting standards ”.

(3) In item 11.2.1—

- (a) before “Directive” in both places it occurs, insert “ the UK law which implemented ”;
- (b) for “a Member State” substitute “ the United Kingdom ”.

#### Commencement Information

- I5** Sch. para. 5 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1](#), [Sch. 5 para. 1\(1\)](#)), see [reg. 1\(4\)](#)

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6. In Annex 8, in item 10.2.1—

- (a) before “Directive” in both places it occurs, insert “ the UK law which implemented ”;
- [<sup>F3</sup>(b) in the second paragraph, for “a Member State” substitute “ the United Kingdom ”.]

**F3** Sch. para. 6(b) substituted (31.12.2020 immediately before IP completion day) by The Financial Services (Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/628), regs. 1(3), 17(6)(a)

#### Commencement Information

**I6** Sch. para. 6 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see reg. 1(4)

7.—(1) Annex 9 is amended as follows.

(2) In item 8.2.2, for the words from “according to International” to the end substitute “ in accordance with Article 23a ”.

(3) In item 8.2.a.1—

- (a) in the first paragraph, for the words from “according to International” to the end of that paragraph substitute “ in accordance with Article 23a(1) to (5) ”;
- (b) omit the second paragraph;
- (c) in the third paragraph—
  - (i) in point (a)—
    - (aa) for “Regulation (EC) 1606/2002 as adopted by the Union” substitute “ UK-adopted international accounting standards ”;
    - (bb) for “Regulation (EC) 1606/2002” the second time it occurs, substitute “ UK-adopted international accounting standards ”;
  - (ii) in point (b), for “Regulation (EC) 1606/2002 as adopted by the Union” substitute “ UK-adopted international accounting standards ”.

(4) In item 8.2.a.3—

- (i) before “Directive” in both places it occurs, insert “ the UK law which implemented ”;
- (ii) for “a Member State” substitute “ the United Kingdom ”.

#### Commencement Information

**I7** Sch. para. 7 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see reg. 1(4)

[<sup>F4</sup>7A. Omit Annex 10.]

**F4** Sch. para. 7A inserted (31.12.2020 immediately before IP completion day) by The Securities Financing Transactions, Securitisation and Miscellaneous Amendments (EU Exit) Regulations 2020 (S.I. 2020/1385), regs. 1(4), 66(3)(a)

#### Commencement Information

**I8** Sch. para. 7A in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see reg. 1(4)

8.—(1) Annex 11 is amended as follows.

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- (2) In item 4.11, for “Member State” insert “ home country ”.
- (3) In item 4.12, before “Directive” insert “ the UK law which implemented ”.

#### Commencement Information

- I9** Sch. para. 8 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(4\)](#)

- 9. In Annex 12, in item 4.5, for “Member State” insert “ home country ”.

#### Commencement Information

- I10** Sch. para. 9 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(4\)](#)

- 10.—(1) Annex 13 is amended as follows.
- (2) In item 1.13, for “Member State” insert “ home country ”.
- (3) In item 1.16, before “Directive” insert “ the UK law which implemented ”.
- (4) In item 2.12, for “Member State” insert “ home country ”.

#### Commencement Information

- I11** Sch. para. 10 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(4\)](#)

- 11.—(1) Annex 14 is amended as follows.
- (2) In item 2.1, before “Directive” insert “ the UK law which implemented ”.
- (3) In item 4.6, before “Directive” insert “ the UK law which implemented ”.
- (4) In item 4.15, for “Member State” substitute “ home country ”.
- (5) In item 5.3.1, point (c), before “Directive” insert “ the UK law which implemented ”.

#### Commencement Information

- I12** Sch. para. 11 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(4\)](#)

- 12.—(1) Annex 15 is amended as follows.
- (2) In item 2.1, before “Directive” insert “ the UK law which implemented ”;
- (3) In item 4.6, before “Directive” insert “ the UK law which implemented ”.

#### Commencement Information

- I13** Sch. para. 12 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(4\)](#)

- 13.—(1) Annex 16 is amended as follows.

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- (2) In item 2.1, before “Directive” insert “ the UK law which implemented ”.
- (3) In item 4.5, for “Member State” insert “ home country ”.
- (4) In item 4.7, before “Directive” insert “ the UK law which implemented ”.
- (5) In item 5.3.1, in point (c), before “Directive” insert “ the UK law which implemented ”.

#### Commencement Information

**I14** Sch. para. 13 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1](#), [Sch. 5 para. 1\(1\)](#)), see [reg. 1\(4\)](#)

**14.** In Annex 17, in item 2.2.2, in the 5th point before item 2.2.3, for “ESMA” substitute “ the FCA ”.

#### Commencement Information

**I15** Sch. para. 14 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1](#), [Sch. 5 para. 1\(1\)](#)), see [reg. 1\(4\)](#)

**15.** In Annex 18. in item 2.1, for “EU” substitute “ UK ”.

#### Commencement Information

**I16** Sch. para. 15 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1](#), [Sch. 5 para. 1\(1\)](#)), see [reg. 1\(4\)](#)

**16.** In Annex 19, in items 1.1 and 1.2, for “ESMA” in each place it occurs, substitute “ FCA ”.

#### Commencement Information

**I17** Sch. para. 16 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1](#), [Sch. 5 para. 1\(1\)](#)), see [reg. 1\(4\)](#)

**17.** In Annex 22, omit item 1.4.

#### Commencement Information

**I18** Sch. 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\(4\)](#)

**18.**—(1) Annex 23 is amended as follows.

(2) In the heading and in item 1.4, for “EU” substitute “ UK ”.

(3) In item 1.5.1—

(i) for “the EU” in each place it occurs, substitute “ the UK ”

(ii) omit point (c).

(4) In items 2.3.1, 3.3 and 3.4.1, for “the EU” in each place it occurs, substitute “ the UK ”.

(5) In item 4.2, for “EU” substitute “ UK ”.

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**I19** Sch. para. 18 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(4\)](#)

**19.**—(1) Annex 24 is amended as follows.

(2) In the heading, and in section 1, for “EU” substitute “ UK ”.

(3) In item 1.5, for “an EU” substitute “ a UK ”.

(4) For item 2.5, substitute—

“Operating and financial review (to be provided by equity issuers with market capitalisation above EUR 200 000 000 only when the directors' report presented and prepared in accordance with section 415 of the Companies Act 2006 is not included in the UK Growth prospectus).”;

(5) In item 5.1.3, for the words from “according to International” to the end substitute “ in accordance with Article 23a ”.

(6) In item 5.2.1—

(a) before “Directive” in both places it occurs, insert “ the UK law which implemented ”;

(b) for “Regulation [\(EC\) 1606/2002](#)” in both places it occurs, substitute “ section 403 of the Companies Act 2006 ”.

(7) In item 5.3.1—

(a) before “Directive” in both places it occurs, insert “ the UK law which implemented ”;

(b) <sup>F5</sup> ... for “a Member State”, substitute “ the United Kingdom ”.

(8) In item 6.4.1, for “the International Financial Reporting Standards adopted in accordance with Regulation [\(EC\) No 1606/2002](#)” in both places it occurs, substitute “ UK-adopted international accounting standards ”.

**F5** Words in Sch. para. 19(7)(b) omitted (31.12.2020 immediately before IP completion day) by virtue of [The Financial Services \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/628\)](#), [regs. 1\(3\), 17\(6\)\(b\)](#); and [The Securities Financing Transactions, Securitisation and Miscellaneous Amendments \(EU Exit\) Regulations 2020 \(S.I. 2020/1385\)](#), [regs. 1\(4\), 66\(3\)\(b\)](#)

#### Commencement Information

**I20** Sch. para. 19 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(4\)](#)

**20.**—(1) Annex 25 is amended as follows.

(2) In the heading, and in section 1, for “EU” substitute “ UK ”.

(3) In item 1.5, for “an EU” substitute “ a UK ”.

(4) In item 5.1.3, for the words from “according to International” to the end substitute “ in accordance with Article 23a ”.

(5) In item 5.2.1—

(a) before “Directive” in both places it occurs, insert “ the UK law which implemented ”;

(b) for “Regulation [\(EC\) 1606/2002](#)” in both places it occurs, substitute “ section 403 of the Companies Act 2006 ”.

(6) In item 5.3.1—

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- (a) before “Directive” in each place it occurs, insert “ the UK law which implemented ”;
- (b) <sup>F6</sup>... for “a Member State”, substitute “ the United Kingdom ”.

**F6** Words in [Sch. para. 20\(6\)\(b\)](#) omitted (31.12.2020 immediately before IP completion day) by virtue of [The Financial Services \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/628\)](#), regs. 1(3), [17\(6\)\(c\)](#); and [The Securities Financing Transactions, Securitisation and Miscellaneous Amendments \(EU Exit\) Regulations 2020 \(S.I. 2020/1385\)](#), regs. 1(4), [66\(3\)\(c\)](#)

#### Commencement Information

**I21** Sch. para. 20 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1](#), [Sch. 5 para. 1\(1\)](#)), see [reg. 1\(4\)](#)

**21.**—(1) Annex 26 is amended as follows.

- (2) In the heading and section 1, for “EU” substitute “ UK ”.
- (3) In item 1.5, for “an EU” substitute “ a UK ”.
- (4) In item 4.1.12 before “Directive” substitute “the UK law which implemented”.

#### Commencement Information

**I22** Sch. para. 21 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1](#), [Sch. 5 para. 1\(1\)](#)), see [reg. 1\(4\)](#)

**22.**—(1) Annex 27 is amended as follows.

- (2) In the heading and section 1, for “EU” substitute “ UK ”.
- (3) In item 1.5, for “an EU” substitute “ a UK ”.
- (4) In item 2.1, before “Directive” insert “ the UK law which implemented ”.
- (5) In item 3.1.5, before “Directive” insert “ the UK law which implemented ”.
- (6) In item 3.1.14, for “Member State” substitute “ home country ”.
- (7) In item 3.1.16. before “Directive” insert “ the UK law which implemented ”.
- <sup>F7</sup>(8) .....
- (9) In item 4.4.3, before “Directive” insert “ the UK law which implemented ”.

**F7** [Sch. para. 22\(8\)](#) omitted (31.12.2020 immediately before IP completion day) by virtue of [The Financial Services \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/628\)](#), regs. 1(3), [17\(6\)\(d\)](#); and [The Securities Financing Transactions, Securitisation and Miscellaneous Amendments \(EU Exit\) Regulations 2020 \(S.I. 2020/1385\)](#), regs. 1(4), [66\(3\)\(d\)](#)

#### Commencement Information

**I23** Sch. para. 22 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1](#), [Sch. 5 para. 1\(1\)](#)), see [reg. 1\(4\)](#)

**23.** In Annex 28, omit items 3, 4 and 5.

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#### Commencement Information

**I24** Sch. para. 23 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1](#), [Sch. 5 para. 1\(1\)](#)), see [reg. 1\(4\)](#)



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**Changes and effects yet to be applied to :**

- Regulations power to modify conferred by [2023 c. 29 s. 3Sch. 1 Pt. 2](#)
- Regulations revoked by [2023 c. 29 Sch. 1 Pt. 2](#)