

SCHEDULE 1

Regulation 4

Amendments made under section 2(2) of the European Communities Act 1972

The Companies Act 2006

1. In the Companies Act 2006 ^{M1}, for section 384B(1)(d) ^{M2} (companies excluded from being treated as micro entities) substitute—

“(d) a credit institution within the meaning given by Article 4(1)(1) of Regulation (EU) No. 575/2013 of the European Parliament and of the Council ^{M3}, other than one listed in Article 2 of Directive 2013/36/EU of the European Parliament and of the Council on access to the activity of credit institutions and investment firms ^{M4}”.

Commencement Information

I1 Sch. 1 para. 1 in force at 6.2.2019, see reg. 1(2)(a)

Marginal Citations

M1 2006 c. 46.

M2 Section 384B was inserted by S.I. 2013/3008.

M3 OJ L 176, 27.6.2013, p. 1.

M4 OJ L 176, 27.6.2013, p.338.

The Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008

2. In the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008 ^{M5}, in paragraph 6(3) of Schedule 7 (matters to be dealt with in directors' report: financial instruments), for the words from “Council Directive 78/660/EEC” to the end substitute “ Directive 2013/34/EU of the European Parliament and of the Council on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings ^{M6}”.

Commencement Information

I2 Sch. 1 para. 2 in force at 6.2.2019, see reg. 1(2)(a)

Marginal Citations

M5 S.I. 2008/410; there are no relevant amending instruments.

M6 OJ L 182, 29.6.2013, p. 19.

The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008

3. In the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 ^{M7}, in regulation 5A (LLPs qualifying as micro-entities) ^{M8}, in the modified version of section 384B (LLPs excluded from being treated as micro-entities), for subsection (1) (d) substitute—

“(d) a credit institution within the meaning given by Article 4(1)(1) of Regulation (EU) No. 575/2013 of the European Parliament and of the Council ^{M9}, other than one listed

Changes to legislation: There are currently no known outstanding effects for the The Accounts and Reports (Amendment) (EU Exit) Regulations 2019, SCHEDULE 1. (See end of Document for details)

in Article 2 of Directive 2013/36/EU of the European Parliament and of the Council on access to the activity of credit institutions and investment firms^{M10}”.

Commencement Information

I3 Sch. 1 para. 3 in force at 6.2.2019, see reg. 1(2)(a)

Marginal Citations

M7 [S.I. 2008/1911](#); relevant amending instruments are [S.I. 2011/1043](#), 2012/2301, 2013/3008, 2016/575 and 2017/1164.

M8 Regulation 5A was inserted by [S.I. 2016/575](#).

M9 OJ L 176, 27.6.2013, p. 1–337.

M10 OJ No. L 176, 27.6.2013, p.338-436.

Changes to legislation:

There are currently no known outstanding effects for the The Accounts and Reports (Amendment) (EU Exit) Regulations 2019, SCHEDULE 1.