

SCHEDULE 2

Amendments made under the European Union (Withdrawal) Act 2018: primary legislation

PART 1

Amendments to the Companies Act 2006

3. In section 384B(1) (companies excluded from being treated as micro entities)^{M1}—
- (a) in the opening words omit “was”;
 - (b) at the beginning of paragraph (a) insert “ was ”;
 - (c) in paragraph (b)—
 - (i) at the beginning insert “ would have been ”;
 - (ii) at the end before the comma insert “ were the United Kingdom a member State ”;
 - (d) in paragraph (c)—
 - (i) at the beginning insert “ would have been ”;
 - (ii) at the end before the comma insert “ were the United Kingdom a member State ”;
 - (e) in paragraph (d), for the words from “other than one” to the end substitute “ which is a CRR firm within the meaning of Article 4(1)(2A) of that Regulation, ”;
 - (f) in paragraph (e)—
 - (i) at the beginning insert “ would have been ”;
 - (ii) at the end insert “ were the United Kingdom a member State ”; and
 - (g) at the beginning of paragraph (f) insert “ was ”.

Commencement Information

- II** Sch. 2 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\(2\)\(c\)](#)

Marginal Citations

- M1** Section 384B(1)(d) is amended by paragraph 1 of Schedule 1 to these Regulations.

Changes to legislation:

There are currently no known outstanding effects for the The Accounts and Reports (Amendment) (EU Exit) Regulations 2019, Paragraph 3.