

## SCHEDULE 2

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

### PART 1

#### Amendments to the Companies Act 2006

5. In section 394A (individual accounts: exemption for dormant subsidiaries)<sup>M1</sup>—
- (a) in subsection(1)(c), for “an EEA State” substitute “ any part of the United Kingdom ”; and
  - (b) for subsection (2)(c)(i), substitute—
    - “(i) if the undertaking is a company, the requirements of this Part of this Act, or, if the undertaking is not a company, the legal requirements which apply to the drawing up of consolidated accounts for that undertaking, or”.

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#### Commencement Information

- I1** Sch. 2 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\(2\)\(c\)](#)

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#### Marginal Citations

- M1** Section 394A was inserted by [S.I. 2012/2301](#), and amended by [S.I. 2015/980](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Accounts and Reports (Amendment) (EU Exit) Regulations 2019, Paragraph 5.