

SCHEDULE 4

Transitional provisions

[^{F1}1A. In its continuing application in relation to audits of accounts for financial years that begin before IP completion day, section 479A(1)(b) of the Companies Act 2006 (including as modified by regulation 34A of the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008) must be treated as if the reference to a parent undertaking being established under the law of an EEA State included a reference to a parent undertaking being established under the law of any part of the United Kingdom.]

F1 Sch. 4 para. 1A inserted (31.12.2020 immediately before IP completion day) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/108\)](#), regs. 1(2)(a), **4(b)**

Changes to legislation:

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2019, Paragraph 1A.