
STATUTORY INSTRUMENTS

2019 No. 685

The International Accounting Standards and
European Public Limited-Liability Company
(Amendment etc.) (EU Exit) Regulations 2019

PART 4

Miscellaneous amendments

Amendments to the Accounts and Reports (Amendment) (EU Exit) Regulations 2019

23. In the Accounts and Reports (Amendment) (EU Exit) Regulations 2019^{M1}, in Schedule 3 (Amendments made under the European Union (Withdrawal) Act 2018: secondary legislation)—

- (a) for paragraph 32(a)(ii) substitute—
 - “(ii) after “which is” insert “ a body corporate. ”;”;
- (b) in paragraph 32(b)(i), for “ “rules 4.1 (annual financial report) and 4.2 (half-yearly financial reports) of the DGTR sourcebook”” substitute “ “Section 1 of Chapter 4 (annual financial report) and Section 2 of Chapter 4 (half-yearly financial reports) of the DGTR sourcebook” ”;
- (c) for paragraph 32(b)(ii), substitute—
 - “(ii) for sub-paragraph (a), substitute—
 - “(a) rule 4.4.1, rule 4.4.2 (exemptions) and TP 1.19 (exemption for certain large debt securities issuers) of the DGTR sourcebook, or”;
- (d) for paragraph 32(b)(iii), substitute—
 - “(iii) in sub-paragraph (b)—
 - (aa) for “Disclosure Rules and Transparency Rules Sourcebooks” substitute “ DGTR sourcebook ”;
 - (bb) at the end insert “ (where the Listing Rules and the Prospectus Rules means those Rules as they had effect on [F1IP completion day])”;
- (e) in paragraph 33, for “ “rules 4.1 (annual financial report) and 4.2 (half-yearly financial reports) of the DGTR sourcebook”” substitute “ “Section 1 of Chapter 4 (annual financial report) and Section 2 of Chapter 4 (half-yearly financial reports) of the DGTR sourcebook” ”.

Textual Amendments

- F1** Words in reg. 23(d) substituted (31.12.2020 immediately before IP completion day) by [The Companies and Statutory Auditors etc. \(Consequential Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/523\)](#), regs. 1(2), 24

Changes to legislation: *There are currently no known outstanding effects for the The International Accounting Standards and European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2019, Section 23. (See end of Document for details)*

Commencement Information

II Reg. 23 in force on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(2\)](#)

Marginal Citations

M1 [S.I. 2019/145](#).

Changes to legislation:

There are currently no known outstanding effects for the The International Accounting Standards and European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2019, Section 23.