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STATUTORY INSTRUMENTS

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**2019 No. 685**

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

PART 2

Adoption of international accounting standards

CHAPTER 1

Interpretation

**Interpretation of this Part**

**3.** In this Part—

“international accounting standards” has the meaning given by Article 2 of Regulation [\(EC\) No 1606/2002](#) of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards;

“publish” means to make available free of charge on a publicly accessible website;

“UK-adopted international accounting standards” has the meaning given by section 474(1) of the Companies Act 2006;

“undertaking” has the same meaning as in section 1161(1) of the Companies Act 2006<sup>(1)</sup>.