

**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, Paragraph 26. (See end of Document for details)

## SCHEDULE 1

Consequential amendments and transitional provision relating to the adoption of international accounting standards in the United Kingdom

### PART 1

#### Amendments to Primary Legislation

##### CHAPTER 1

#### Amendments to the Companies Act 2006

#### Index of defined expressions

26. In Schedule 8, in the index of defined expressions—
- (a) omit the entry for “IAS Regulation (in Part 15)”;
  - (b) after the entry for “UCITS management company”, insert—

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“UK-adopted international accounting section 474(1)”.  
standards (in Part 15)

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#### Commencement Information

- II** Sch. 1 para. 26 in force on IP completion day (in accordance with 2020 c. 1, **Sch. 5 para. 1(1)**), see reg. 1(2)

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