

**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 59. (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 2

#### Amendments to Subordinate Legislation

##### Amendments to the Small Limited Liability Partnerships (Accounts) Regulations 2008

**59.** In the Small Limited Liability Partnerships (Accounts) Regulations 2008 <sup>M1</sup>, in Schedule 1 (non-IAS individual accounts)—

- (a) in Part 2 (accounting principles and rules), in paragraph 36(4) <sup>M2</sup>, for “international accounting standards” substitute “UK-adopted international accounting standards”;
- (b) in Part 3 (notes to the accounts), in paragraph 64(5) <sup>M3</sup>, for “international accounting standards” substitute “UK-adopted international accounting standards”.

#### Commencement Information

- I1** Sch. 1 para. 59 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. 2008/1912](#).  
**M2** Paragraph 36(4) was substituted by [S.I. 2016/575](#).  
**M3** Paragraph 64 was inserted by [S.I. 2016/575](#).

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