

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 6. (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

Individual accounts: applicable accounting framework

6. In section 395(1)(b) and (3) ^{M1}, for “international accounting standards” substitute “ UK-adopted international accounting standards ”.

Commencement Information

I1 Sch. 1 para. 6 in force on IP completion day (in accordance with 2020 c. 1, **Sch. 5 para. 1(1)**), see reg. 1(2)

Marginal Citations

M1 Section 395(3) was amended by **S.I. 2012/2301**.

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