## 2020 No. 523

## The Companies and Statutory Auditors etc. (Consequential Amendments) (EU Exit) Regulations 2020

## PART 4

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

9. The Accounts and Reports (Amendment) (EU Exit) Regulations 2019(1) are amended in accordance with this Part.

10. In regulation 1(2)(b), for "exit day" substitute "IP completion day".

11. In regulation 7—

- (a) in paragraph (1), for "exit day" substitute "IP completion day";
- (b) in paragraph (3), for "exit day" substitute "IP completion day".
- 12. In Schedule 3—
  - (a) in paragraph 31(b), for "exit day" substitute "IP completion day";
  - (b) in paragraph 37, in paragraph (1) of inserted regulation 12ZA, for "exit day" substitute "IP completion day".