**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Accounting Standards (Prescribed Bodies) (United States of America and Japan) (Amendment) Regulations 2023. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

STATUTORY INSTRUMENTS

## 2023 No. 975

## **COMPANIES**

The Accounting Standards (Prescribed Bodies) (United States of America and Japan) (Amendment) Regulations 2023

| Made                   | 31st August 2023    |
|------------------------|---------------------|
| Laid before Parliament | 6th September 2023  |
| Coming into force      | 29th September 2023 |

The Secretary of State, in exercise of the powers conferred by sections 464(1) and (3) and 468 of the Companies Act 2006(1) and by section 14A of the Interpretation Act 1978(2), makes the following Regulations.

(1) 2006 c. 46. See section 1167 for the definition of "prescribed", which is used in section 461(1).

(2) 1978 c. 30; section 14A was inserted by section 59(1) and (2) of the Enterprise and Regulatory Reform Act 2013 (c. 24).

## Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Accounting Standards (Prescribed Bodies) (United States of America and Japan) (Amendment) Regulations 2023. Any changes that have already been made by the team appear in the content and are referenced with annotations.