
DRAFT STATUTORY INSTRUMENTS

2021 No.

**The International Accounting Standards (Delegation
of Functions) (EU Exit) Regulations 2021**

Delegation of the Secretary of State's functions

2.—(1) The UK Endorsement Board is designated for the purpose of enabling it to exercise functions of the Secretary of State under Chapter 3 of Part 2 of the principal Regulations.

(2) The functions of the Secretary of State under regulation 7(3) and 12 of the principal Regulations are not transferred by these Regulations.