
STATUTORY INSTRUMENTS

2015 No. 1675

COMPANIES

The Accounting Standards (Prescribed Bodies) (United States of America and Japan) Regulations 2015

Made - - - - 9th September 2015

Coming into force 1st October 2015

**THE ACCOUNTING STANDARDS (PRESCRIBED BODIES)
(UNITED STATES OF AMERICA AND JAPAN) REGULATIONS 2015**

1. Citation, commencement and expiry
2. Prescribed bodies
3. The Accounting Standards Board of Japan is a prescribed body...
4. The Financial Accounting Standards Board is a prescribed body only...
5. A body listed in regulation 2 is only a prescribed...
6. The bodies listed in regulation 2 are not prescribed bodies...
7. The bodies listed in relation 2 are prescribed bodies only...
8. Review
9. The report must in particular— (a) set out the objectives...
Signature
Explanatory Note

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) Regulations 2015. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- reg. 1 heading substituted by [S.I. 2023/975 reg. 3\(2\)](#)
- reg. 1(3) omitted by [S.I. 2023/975 reg. 3\(3\)](#)
- reg. 1(3) words substituted by [S.I. 2022/943 reg. 3](#)
- reg. 8 substituted by [S.I. 2023/975 reg. 5](#)
- reg. 8 words substituted by [S.I. 2022/943 reg. 4](#)
- reg. 9 omitted by [S.I. 2023/975 reg. 6](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 5A inserted by [S.I. 2023/975 reg. 4](#)
- reg. 5A substituted by [S.I. 2024/623 reg. 2](#)