

## SCHEDULE 2

Amendments made under the European Union (Withdrawal) Act 2018: primary legislation

### PART 1

#### Amendments to the Companies Act 2006

**11.** In section 403(5) (group accounts: relevant change of circumstances in relation to applicable accounting framework) <sup>M1</sup>—

- (a) in paragraph (b), for “regulated market in an EEA State” substitute “UK regulated market”; and
- (b) in paragraph (c), for “regulated market in an EEA State” substitute “UK regulated market”.

#### Commencement Information

- 11** Sch. 2 para. 11 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(2\)\(c\)](#)

#### Marginal Citations

- M1** Section 403 was amended by [S.I. 2012/2301](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Accounts and Reports (Amendment) (EU Exit) Regulations 2019, Paragraph 11.