

SCHEDULE 2

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

PART 1

Amendments to the Companies Act 2006

9. In section 400 (exemption for company included in EEA accounts of a larger group)^{M1}—
- (a) in the heading, for “EEA” substitute “ UK ”;
 - (b) in subsection (1), for “an EEA State” substitute “ any part of the United Kingdom ”; and
 - (c) in subsection (2)—
 - (i) in paragraph (a), for “an EEA State” substitute “ any part of the United Kingdom ”;
 - (ii) in the opening words of paragraph (b), omit “, according to that law”;
 - (iii) for paragraph (b)(i) substitute—
 - “(i) if the undertaking is a company, in accordance with the requirements of this Part of this Act, or, if the undertaking is not a company, the legal requirements which apply to the drawing up of consolidated accounts for that undertaking, or”; and
 - (iv) in paragraph (d)(i), omit “(whether in or outside the United Kingdom)”.

Commencement Information

- II** Sch. 2 para. 9 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 400 was amended by [S.I. 2015/980](#).

Changes to legislation:

There are currently no known outstanding effects for the The Accounts and Reports (Amendment) (EU Exit) Regulations 2019, Paragraph 9.