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STATUTORY INSTRUMENTS

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**2021 No. 609**

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

**Requirements for recording decisions**

3. The UK Endorsement Board must have satisfactory arrangements for—
  - (a) recording decisions made in the exercise of the functions transferred by these Regulations,  
and
  - (b) the safekeeping of the records of those decisions.