

## **Chapter 4**

# **Commission Delegated Regulation (EU) No 241/2014**

## Article B1 Definitions

### 1. In this Regulation -

(1) “Council Directive 86/635/EEC UK law” means the law of the United Kingdom (or any part of it) which, immediately before IP completion day, implemented Directive 86/635/EEC, as that law has effect on IP completion day;

(2) “Directive 2002/87/EC UK law” means the law of the United Kingdom (or any part of it) which, immediately before IP completion day, implemented Directive 2002/87/EC, as that law has effect on IP completion day;

(3) “Directive 2013/36/EU UK law” means the law of the United Kingdom (or any part of it) which, immediately before IP completion day, implemented Directive 2013/36/EU, as that law has effect on IP completion day;

(4) “UK-adopted international accounting standards” has the same meaning it has in section 474(1) of the Companies Act 2006.

2. Unless the context otherwise requires, a reference in this Regulation to an enactment is a reference to that enactment as amended by regulations made under section 8 of the European Union (Withdrawal) Act 2018.