
STATUTORY INSTRUMENTS

2011 No. 1856

The Statutory Auditors and Third Country
Auditors (Amendment) Regulations 2011

PART 1

Introduction

Citation, commencement and application

1.—(1) These Regulations may be cited as the Statutory Auditors and Third Country Auditors (Amendment) Regulations 2011.

(2) These Regulations, except for the provisions referred to in paragraphs (3) and (4), come into force on 1st September 2011.

(3) Regulations 2, 3, 5 and 6 come into force on 1st October 2011.

(4) Regulation 7(3) comes into force on 31st July 2013.

(5) A direction given under section 1242(4) of the Companies Act 2006 by virtue of the amendments made by regulation 4 does not apply in respect of the audit of accounts for a period beginning before 2nd July 2010.

(6) The amendments made by regulations 2, 3, 5 and 6 apply in relation to audits of accounts for periods beginning on or after 1st October 2011.