
STATUTORY INSTRUMENTS

2016 No. 649

**COMPANIES
AUDITORS**

**The Statutory Auditors and Third
Country Auditors Regulations 2016**

Made - - - - 15th June 2016

Coming into force in accordance with regulation 1(1)

The Secretary of State is a Minister designated⁽¹⁾ for the purposes of section 2(2) of the European Communities Act 1972⁽²⁾ in relation to auditors and the audit of accounts.

The Secretary of State makes these Regulations in exercise of the powers conferred by section 2(2) of the European Communities Act 1972, section 18A(1) and (3) and (6) of the Companies (Audit, Investigations and Community Enterprise) Act 2004⁽³⁾ and by sections 494(1), (2)(b) and (4) (a), 519A(5), 1241(2)(c), 1252(1) and (8) and 1292(1)(a), (2) and (4) of, and paragraph 11(2) of Schedule 13 to, the Companies Act 2006⁽⁴⁾.

In accordance with paragraph 2 of Schedule 2 to the European Communities Act 1972, sections 1252(11), 1290 and 1292(4) of the Companies Act 2006 and section 18A(8) of the Companies (Audit, Investigations and Community Enterprise) Act 2004, a draft of these Regulations has been laid before Parliament and approved by resolution of each House of Parliament.

(1) S.I. 2007/1679.

(2) 1972 c. 68. Section 2(2) was amended by section 27 of the Legislation and Regulatory Reform Act 2006 (c. 51) and section 3 of, and Part 1 of the Schedule to, the European Union (Amendment) Act 2008 (c. 7).

(3) 2004 c. 27. Section 18A was inserted by section 38 of the Small Business, Enterprise and Employment Act 2015 (c. 26): see section 18A(5) for the definition of “specified”.

(4) 2006 c. 46.