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STATUTORY INSTRUMENTS

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**2017 No. 516**

The Statutory Auditors and Third  
Country Auditors Regulations 2017

PART 5

Amendments to secondary legislation

**Amendments to the Statutory Auditors and Third Country Auditors Regulations 2016**

**14.**—(1) The Statutory Auditors and Third Country Auditors Regulations 2016<sup>(1)</sup> are amended as follows.

- (2) In regulation 5(11)(j), after “Schedule 14” insert “or Schedule 14A”.
- (3) For regulation 12 substitute—

“**12.**—(1) This regulation applies to any term in a contract which, in relation to the conduct of a statutory audit of an audited person other than a person which is a public interest entity, provides for the restriction of the audited person’s choice of statutory auditor to certain categories or lists of statutory auditors.

- (2) A term to which this regulation applies has no effect.”.