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STATUTORY INSTRUMENTS

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**2019 No. 177**

The Statutory Auditors and Third Country Auditors  
(Amendment) (EU Exit) Regulations 2019

PART 1

Introduction

**Citation and commencement**

1. These Regulations may be cited as the Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2019.
2. These Regulations come into force on exit day<sup>(1)</sup>, except for Part 5 which comes into force 21 days after the day on which it is made.

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<sup>(1)</sup> See section 20(1) of the European Union (Withdrawal) Act 2018 for the meaning of “exit day”.