

STATUTORY INSTRUMENTS

2019 No. 177

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

PART 2

Amendment of primary legislation

CHAPTER 2

Part 42 of the Companies Act 2006

16. In section 1242 (duties of registered third country auditors)—

(a) in subsection (1) ^{M1}, for “UK-traded non-EEA company” substitute “ UK-traded third country company ”;

(b) in subsection (2)(a) ^{M2}, for “UK-traded non-EEA companies” substitute “ UK-traded third country companies ”.

[^{F1}(c) in subsection (4)(b)—

(i) for “UK-traded non-EEA company” substitute “ UK-traded third country company ”;

(ii) for “UK-traded non-EEA companies” substitute “ UK-traded third country companies ”;

(d) in subsection (4)(c)—

(i) for “UK-traded non-EEA company” substitute “ UK-traded third country company ”;

(ii) for “UK-traded non-EEA companies” substitute “ UK-traded third country companies ”.]

F1 Reg. 16(c)(d) inserted (31.12.2020 immediately before IP completion day) by [The Statutory Auditors, Third Country Auditors and International Accounting Standards \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1392\)](#), regs. 1(2), 5; 2020 c. 1, Sch. 5 para. 1(1)

Commencement Information

I1 Reg. 16 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, [Sch. 5 para. 1\(1\)](#)), see [reg. 2](#)

Marginal Citations

M1 Section 1242(1) was amended by regulation 32(2)(a) and (b) of [S.I. 2007/3494](#) and regulation 14 of [S.I. 2013/1672](#).

M2 Section 1242(2)9a) was amended by regulation 32(3) of [S.I. 2007/3494](#).

Changes to legislation:

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2019, Section 16.