
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

26. In section 1262 (index of defined expressions), in the Table—

(a) at the appropriate places, insert the following entries—

“approved third country qualification	section 1221(1)”;
“audit regulatory regime	section 1240A(3)”;
“equivalent third country	section 1240A(1)”;
“regulated market	section 1261(1)”;
“transferable securities	section 1261(1)”;
“transitional third country	section 1240A(1)”;
“UK regulated market	section 1261(1)”;

(b) in the entry for “approved third country competent authority”^{M1}, in the right-hand column for “section 1253D(2)” substitute “ section 1240B(1) ”;

(c) in the entry for “Audit Directive”, in the right-hand column for “section 1261(1)” substitute “ paragraph 20A of Schedule 10 ”;

(d) in the entry for “EEA auditor”, in the right-hand column for “section 1261(1)” substitute “ paragraph 20A of Schedule 10 ”;

(e) in the entry for “EEA competent authority”, in the right-hand column for “section 1261(1)” substitute “ paragraph 20A of Schedule 10 ”;

(f) in the entry for “UK-traded non-EEA company”^{M2}, in the left-hand column for “UK-traded non-EEA company” substitute “ UK-traded third country company ”.

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 26. (See end of Document for details)

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Commencement Information

- I1** Reg. 26 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 2](#)
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Marginal Citations

- M1** The definition of “approved third country competent authority” was inserted by regulation 6(5) of [S.I. 2010/2537](#).
- M2** The row containing the expression “UK-traded non-EEA company” was inserted by regulation 3(2) 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 26.