
STATUTORY INSTRUMENTS

2020 No. 108

**EXITING THE EUROPEAN UNION
AUDITORS
INSURANCE**

**The Statutory Auditors and Third Country Auditors
(Amendment) (EU Exit) Regulations 2020**

Made - - - - 31st January 2020

Laid before Parliament 3rd February 2020

Coming into force in accordance with regulation 1(2)

The Secretary of State makes the following Regulations in exercise of the powers conferred by section 2(2) of the European Communities Act 1972 ^{M1}, sections 484(1), 1240A, 1240B and 1292(1) of the Companies Act 2006 ^{M2} and sections 15 and 17(3) of the Limited Liability Partnerships Act 2000 ^{M3}.

The Secretary of State is a Minister designated ^{M4} for the purposes of section 2(2) of the European Communities Act 1972 in relation to auditors and the audit of accounts.

Marginal Citations

- M1** 1972 c. 68. Section 2(2) was relevantly amended by section 27(1) of the [Legislative and Regulatory Reform Act 2006 \(c. 51\)](#) and by section 3 of, and Part 1 of the Schedule to, the [European Union \(Amendment\) Act 2008 \(c. 7\)](#). The European Communities Act 1972 is repealed on exit day by the [European Union \(Withdrawal\) Act 2018 \(c. 16\)](#), but continues to have effect until IP completion day pursuant to section 1A of that Act, inserted by section 1 of the [European Union \(Withdrawal Agreement\) Act 2020 \(c. 1\)](#).
- M2** 2006 c. 46. Sections 1240A and 1240B were inserted by [S.I. 2019/177](#).
- M3** 2000 c. 12.
- M4** [S.I. 2007/1679](#). See [S.I. 2018/1011](#) for relevant amendments.

Changes to legislation:

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2020, Introductory Text.