
STATUTORY INSTRUMENTS

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⁽¹⁾ 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.”.