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STATUTORY INSTRUMENTS

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**2011 No. 1856**

**COMPANIES**

**AUDITORS**

**The Statutory Auditors and Third Country  
Auditors (Amendment) Regulations 2011**

*Made - - - - 19th July 2011*

*Laid before Parliament 26th July 2011*

*Coming into force in accordance with regulation 1(2),  
(3) and (4)*

The Secretary of State is a Minister designated <sup>M1</sup> for the purposes of section 2(2) of the European Communities Act 1972 <sup>M2</sup> in relation to auditors and the audit of accounts.

The Secretary of State makes these Regulations in exercise of the powers conferred by section 2(2) of the European Communities Act 1972, and by sections 1239(1)(b), (2) and (5)(d), 1246(1) and 1292(1)(c) of the Companies Act 2006 <sup>M3</sup>.

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**Marginal Citations**

**M1** [S.I. 2007/1679](#).

**M2** [1972 c.68](#). Section 2(2) was amended by section 27 of the [Legislative and Regulatory Reform Act 2006 \(c.51\)](#) and section 3 of, and Part 1 of the Schedule to, the [European Union \(Amendment\) Act 2008 \(c.7\)](#).

**M3** [2006 c.46](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors (Amendment) Regulations 2011, Introductory Text.