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STATUTORY INSTRUMENTS

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**2016 No. 532 (C. 32)**

**AUDITORS  
COMPANIES  
ENTERPRISE, ENGLAND AND WALES**

The Small Business, Enterprise and Employment Act 2015  
(Commencement No. 5 and Saving Provision) Regulations 2016

*Made* - - - - *25th April 2016*

The Secretary of State in exercise of the powers conferred by sections 160(1), 161(1), 161(2) and 164(1) of the Small Business, Enterprise and Employment Act 2015<sup>(1)</sup> makes the following Regulations.