
STATUTORY INSTRUMENTS

2019 No. 1392

**EXITING THE EUROPEAN UNION
AUDITORS
COMPANIES**

The Statutory Auditors, Third Country Auditors
and International Accounting Standards
(Amendment) (EU Exit) Regulations 2019

*Made - - - - 23rd October 2019
Coming into force in accordance with
regulation 1(2)*

**THE STATUTORY AUDITORS, THIRD COUNTRY
AUDITORS AND INTERNATIONAL ACCOUNTING
STANDARDS (AMENDMENT) (EU EXIT) REGULATIONS 2019**

PART 1

Introductory

1. Citation and commencement

PART 2

Amendments to the Statutory Auditors and Third Country
Auditors (Amendment) (EU Exit) Regulations 2019

2. The Statutory Auditors and Third Country Auditors (Amendment) (EU Exit)...
3. In regulation 2, for “Part 5 which comes into force...”
4. For regulation 4 substitute— In section 479A (subsidiary companies: conditions for exemption from audit)—...
5. In regulation 16, after paragraph (b) insert—
6. In regulation 28(b), for paragraph (b) of inserted sub-paragraph (1A)...
7. For regulation 50(b) substitute— (b) in regulation 34A (exemption from...
8. In regulation 100(b)(ii)(bb), in substituted point (a), for “which” substitute...

Status: This is the original version (as it was originally made).

PART 3

Amendments to the Accounts and Reports (Amendment) (EU Exit) Regulations 2019

9. The Accounts and Reports (Amendment) (EU Exit) Regulations 2019 are...
10. In Schedule 2 (amendments made under the European Union (Withdrawal)...

PART 4

Amendments to the International Accounting Standards and European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2019

11. The International Accounting Standards and European Public Limited-Liability Company (Amendment...
12. In Schedule 2 (revocations)— (a) after entry 54 insert— 54A....
Signature
Explanatory Note