
STATUTORY INSTRUMENTS

2019 No. 177

**The Statutory Auditors and Third Country Auditors
(Amendment) (EU Exit) Regulations 2019**

PART 2

Amendment of primary legislation

CHAPTER 2

Part 42 of the Companies Act 2006

- 12.** In section 1223A (notification of matters relevant to other EEA States) ^{M1}—
- (a) in the heading, for “other EEA States” substitute “ approved third country competent authorities ”;
 - (b) in subsection (2)—
 - (i) in paragraph (a), for “any other EEA State or part of an EEA State, implementing the Audit Directive” substitute “ an equivalent third country or transitional third country ”;
 - (ii) in paragraph (b), for “EEA State other than the United Kingdom” substitute “ equivalent third country or transitional third country ”;
 - (c) in subsection (3)—
 - (i) in paragraph (a), for “an EEA auditor” substitute “ a third country auditor that has been approved by an approved third country competent authority ”;
 - (ii) in paragraph (b), for “EEA” substitute “ approved third country ”.

Commencement Information

- II** Reg. 12 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 2](#)
-

Marginal Citations

- M1** Section 1223A was inserted by regulation 7(1) of [S.I. 2007/3494](#).

Changes to legislation:

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2019, Section 12.