
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

- 19.** In section 1253C (notification to competent authorities of other EEA States) ^{M1}—
- (a) in the heading, after “to” insert “ approved third country ” and omit “of other EEA States”;
 - (b) in subsection (1) ^{M2}—
 - (i) for “other EEA States” substitute “ approved third country competent authorities ”;
 - (ii) for “EEA competent authority” substitute “ approved third country competent authority ”;
 - (c) in subsection (2) ^{M3}—
 - (i) for “EEA competent authority” in both places substitute “ approved third country competent authority ”;
 - (ii) omit “in accordance with the Audit Directive”;
 - (iii) omit “required by EU law”;
 - (d) in subsection (4)—
 - (i) for “EEA competent authority” substitute “ approved third country competent authority ”;
 - (ii) in paragraph (a), for “other EEA State or part of an EEA State, implementing the Audit Directive” substitute “ equivalent third country or transitional third country, relating to audit ”;
 - (iii) in paragraph (b), for “an EEA State other than the United Kingdom” substitute “ an equivalent third country or transitional third country ”;
 - (e) in subsection (5)—
 - (i) for “EEA competent authority” in both places substitute “ approved third country competent authority ”;
 - (ii) for “EEA State” substitute “ country or territory ”.

Commencement Information

- I1** Reg. 19 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 1253C was inserted by regulation 14(1) of [S.I. 2007/3494](#). Subsection (2) was amended by article 6(2) of [S.I. 2011/1043](#).
- M2** Subsection (1) was substituted by paragraph 42(2) of Schedule 3 to [S.I. 2016/649](#).
- M3** Subsection (2) was amended by article 6(2) of [S.I. 2011/1043](#).

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 19.