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STATUTORY INSTRUMENTS

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**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

- 21.** In section 1253DD (agreement of EEA competent authority) <sup>M1</sup>—
- (a) in the heading, for “EEA competent authority” substitute “ third country competent authority ”;
  - (b) in subsection (1)(b)(i) <sup>M2</sup>, for “another EEA State” substitute “ an equivalent third country or transitional third country ”;
  - (c) in subsections (2) and (3), for “EEA competent authority” substitute “ third country competent authority ”.

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**Commencement Information**

- 11** Reg. 21 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 2](#)
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**Marginal Citations**

- M1** Section 1253DD was inserted by regulation 15(1) of [S.I. 2007/3494](#), and substituted by regulation 2 of [S.I. 2010/2537](#). Subsection (1) was amended by paragraph 47(1) of Schedule 3 to [S.I. 2016/649](#).
- M2** Subsection (1) was amended by paragraph 47(1) of Schedule 3 to [S.I. 2016/649](#).

**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 21.