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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 3

#### Schedules 10, 11, 11A and 12 to the Companies Act 2006

**36.** In Schedule 12 (arrangements in which registered third country auditors are required to participate)—

- (a) in the italic cross-heading above paragraph 1 <sup>M1</sup>, for “UK-traded non-EEA companies” substitute “UK-traded third country companies”;
- (b) in paragraph 1 (arrangements for independent monitoring of audits of UK-traded non-EEA companies), in sub-paragraph (1)(a) <sup>M2</sup>, for “UK-traded non-EEA companies” substitute “UK-traded third country companies”;
- (c) in paragraph 2(1)(a) (arrangements for independent investigations for disciplinary purposes) <sup>M3</sup>, for “UK-traded non-EEA companies” substitute “UK-traded third country companies”.

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#### Commencement Information

- I1** Reg. 36 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** The cross-heading was amended by regulation 33(2) of [S.I. 2007/3494](#).  
**M2** Sub-paragraph (1)(a) was amended by regulation 33(3)(a) of [S.I. 2007/3494](#).  
**M3** Sub-paragraph (2)(1)(a) was substituted by regulation 17(2) of [S.I. 2013/1672](#).

**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 36.