
STATUTORY INSTRUMENTS

2019 No. 177

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

PART 2

Amendment of primary legislation

CHAPTER 4

Amendment of other primary legislation

38. In paragraph 3E(5)(b) (appointment)^{M1} of Schedule 11 (auditors: appointment, tenure), after “Audit Regulation” insert “ as it had effect immediately before [^{F1}IP completion day]”.

F1 Words in reg. 38 substituted (31.12.2020 immediately before IP completion day) by [The Companies and Statutory Auditors etc. \(Consequential Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/523\)](#), regs. 1(2), **14(i)**

Commencement Information

I1 Reg. 38 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 Paragraph 3E was inserted by regulation 2(6)(d) of [S.I. 2017/516](#).

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 38.