
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

42. In section 15D(4) (permitted disclosure of information obtained under compulsory powers)
MI__

- (a) in paragraph (aa)(i), for “UK-traded non-EEA companies” substitute “ UK-traded third country companies ”;
- (b) in paragraph (h), for “EU obligation” substitute “ retained EU obligation ”.

Commencement Information

I1 Reg. 42 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 15D(4)(aa)(i) was inserted by paragraph 232(2) of Schedule 1 to [S.I. 2008/948](#), and substituted by paragraph 1(2)(a) of Schedule 5 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 42.