
STATUTORY INSTRUMENTS

2019 No. 177

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

PART 2

Amendment of primary legislation

CHAPTER 1

Part 16 of the Companies Act 2006

[^{F1}4A. In section 479C(2) (subsidiary companies audit exemption: parent undertaking declaration of guarantee) —

(a) for paragraph (b) substitute—

“(b) the registered number (if any) of the parent undertaking,”;

(b) omit paragraph (c).]

Textual Amendments

F1 Regs. 4, 4A substituted for reg. 4 (31.12.2020 immediately before IP completion day) by [The Statutory Auditors, Third Country Auditors and International Accounting Standards \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1392\)](#), regs. 1(2), 4; 2020 c. 1, Sch. 5 para. 1(1)

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 4A.