
STATUTORY INSTRUMENTS

2019 No. 177

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

PART 3

Amendment of subordinate legislation

52. In Part 12 (functions of auditors), in regulation 41 (signature of auditor's report), in the modified section 504(1)—

- (a) omit paragraph (a);
- (b) in paragraph (b) ^{M1}, omit “if there is no applicable standard so issued.”.

Commencement Information

- II** Reg. 52 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** Subsection (1)(b)(ii) of the Companies Act 2006, as set out in regulation 41, was substituted by paragraph 15(b) of Schedule 3 to the [Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#).

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 52.