
STATUTORY INSTRUMENTS

2019 No. 177

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

PART 4

Amendment of retained direct EU legislation

76. In Article 1 (subject matter)—

- (a) for “annual and consolidated financial statements” substitute “ accounts and consolidated accounts ”;
- (b) for “organisation and selection of” substitute “ organisation of statutory auditors and selection of persons for appointment as ”;
- (c) omit “and audit firms” in both places.

Commencement Information

- II** Reg. 76 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 2](#)

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 76.