
STATUTORY INSTRUMENTS

2020 No. 1247

**The Statutory Auditors and Third Country Auditors
(Amendment) (EU Exit) (No. 2) Regulations 2020**

Amendment of the Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2019

2.—(1) The Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2019⁽¹⁾ are amended as follows.

(2) In Schedule 1 (Approval of Equivalent Third Countries and Transitional Third Countries)—

(a) in paragraph 1⁽²⁾—

(i) in sub-paragraph (1), after “Council [Directive 84/253/EEC](#),” insert “and the EEA States, and Gibraltar,”;

(ii) for sub-paragraph (2), substitute—

“(2) Approval is granted for an indefinite period, unless a date is recorded in column 2 of the Table against a country’s name, in which case the approval ceases to apply for financial years beginning after that date.”;

(b) in column 1 of Table 1, insert at the appropriate places—

"Austria"

"Belgium"

"Bulgaria"

"Croatia"

"Cyprus"

"Czech Republic"

"Denmark"

"Estonia"

"Finland"

"France"

"Germany"

"Gibraltar"

"Greece"

"Hungary"

"Iceland"

"Ireland"

"Italy"

(1) [S.I. 2019/177](#), amended by [S.I. 2019/1392](#), [2020/108](#), [2020/335](#), [2020/523](#).

(2) Paragraph 1 is amended by [S.I. 2020/523](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

"Latvia"
"Liechtenstein"
"Lithuania"
"Luxembourg"
"Malta"
"Netherlands"
"Norway"
"Poland"
"Portugal"
"Romania"
"Slovakia"
"Slovenia"
"Spain"
"Sweden";

(c) omit paragraph 2 and Table 2.

(3) In Schedule 2 (Approval of Third Country Competent Authorities), in column 2 of Table 3, omit "31 December 2020" in each place.

(4) In Schedule 4 (Transitional provisions), in paragraph 2(a)(3), for "a transitional third country" substitute "an equivalent third country".