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STATUTORY INSTRUMENTS

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**2020 No. 523**

The Companies and Statutory Auditors etc. (Consequential Amendments) (EU Exit) Regulations 2020

**PART 8**

Amendments to the Statutory Auditors, Third Country Auditors and International Accounting Standards (Amendment) (EU Exit) Regulations 2019

**27.** Regulation 6 of the Statutory Auditors, Third Country Auditors and International Accounting Standards (Amendment) (EU Exit) Regulations 2019 is amended as follows—

- (a) after the words “the individual” insert “ is an EEA auditor who ”;
- (b) for “31 December 2020”, in both places where it appears, substitute “ IP completion day ”.

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**Commencement Information**

- II** Reg. 27 in force at 31.12.2020 immediately before [S.I. 2019/1392](#), [reg. 6](#) comes into force, see [reg. 1\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Companies and Statutory Auditors etc. (Consequential Amendments) (EU Exit) Regulations 2020, PART 8.