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STATUTORY INSTRUMENTS

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**2024 No. 107**

**The Data Reporting Services Regulations 2024**

**PART 3**

**Administration and enforcement**

**CHAPTER 2**

**Application of FSMA 2000 for the purposes of the Regulations**

**Information given by an auditor**

**20.** Sections 342 (information given by auditor or actuary to a regulator), 343 (information given by auditor or actuary to a regulator: person with close links) and 344 (duty of auditor or actuary resigning etc. to give notice) of FSMA 2000<sup>(1)</sup> apply with respect to the auditor of a data reporting service provider as if—

- (a) each reference to an authorised person were a reference to a data reporting service provider;
- (b) each reference to a regulator or to “the appropriate regulator” were a reference to the FCA;
- (c) references to a recognised investment exchange and to an actuary were omitted;
- (d) sections 342(2), 343(2) and 344(4) were omitted.

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<sup>(1)</sup> Section 342 was amended by paragraph 4 of Schedule 13 to the Financial Services Act 2012 and [S.I. 2013/3115](#) and [2019/632](#). Section 343 was amended by paragraph 5 of Schedule to the Financial Services Act 2012 and [S.I. 2013/3115](#) and [S.I. 2019/632](#). Section 344 was amended by paragraph 6 of Schedule 13 to the Financial Services Act 2012.