### STATUTORY INSTRUMENTS

# 2019 No. 1392

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

## PART 2

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

- 5. In regulation 16, after paragraph (b) insert—
  - "(c) in subsection (4)(b)—
    - (i) for "UK-traded non-EEA company" substitute " UK-traded third country company";
    - (ii) for "UK-traded non-EEA companies" substitute " UK-traded third country companies";
  - (d) in subsection (4)(c)—
    - (i) for "UK-traded non-EEA company" substitute " UK-traded third country company";
    - (ii) for "UK-traded non-EEA companies" substitute " UK-traded third country companies".".

#### **Commencement Information**

Reg. 5 in force immediately before IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see reg. 1(2)

## **Changes to legislation:**

There are currently no known outstanding effects for the The Statutory Auditors, Third Country Auditors and International Accounting Standards (Amendment) (EU Exit) Regulations 2019, Section 5.