
STATUTORY INSTRUMENTS

2019 No. 1392

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

PART 2 U.K.

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

U.K.

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

11 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.