
STATUTORY INSTRUMENTS

2019 No. 177

**EXITING THE EUROPEAN UNION
AUDITORS**

**The Statutory Auditors and Third Country Auditors
(Amendment) (EU Exit) Regulations 2019**

Made - - - - 1st February 2019

Coming into force in accordance with regulation 2

The Secretary of State makes these Regulations in exercise of the powers conferred by section 2(2) of the European Communities Act 1972 ^{M1} (“the 1972 Act”), sections 15 and 17 of the Limited Liability Partnerships Act 2000 ^{M2} (“the 2000 Act”), section 18A of the Companies (Audit, Investigations and Community Enterprise) Act 2004 ^{M3} (“the 2004 Act”), sections 484(1), 519A(5), 1239(1)(b), (2) and (5)(d), 1241(2)(c), 1246(1), 1252(1), (4)(a) and (8) and 1292(1) and (2) of the Companies Act 2006 ^{M4} (“the 2006 Act”) and sections 8(1) and 23(1) of, and paragraph 21 of Schedule 7 to, the European Union (Withdrawal) Act 2018 ^{M5} (“the 2018 Act”).

The Secretary of State is a Minister designated ^{M6} for the purposes of section 2(2) of the 1972 Act in relation to auditors and the audit of accounts.

In accordance with paragraph 2(2) of Schedule 2 to the 1972 Act, section 17(6) of the 2000 Act, section 18A(8) of the 2004 Act, sections 484(3), 1252(11) and 1290 of the 2006 Act, and paragraphs 1(1), 15 and 38(1) to (3) of Schedule 7 to the 2018 Act, a draft of this instrument has been laid before Parliament and approved by a resolution of each House of Parliament.

Marginal Citations

- M1** 1972 c. 68. Section 2(2) was amended by section 27(1) of the [Legislative and Regulatory Reform Act 2006](#) (c. 51) and by section 3 of, and Part 1 of the Schedule to, the [European Union \(Amendment\) Act 2008](#) (c. 7).
- M2** 2000 c. 12.
- M3** 2004 c. 27.
- M4** 2006 c. 46.
- M5** 2018 c. 16.
- M6** S.I. 2007/1679.

Changes to legislation:

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2019, Introductory Text.