
DRAFT STATUTORY INSTRUMENTS

2018 No.

The Statutory Auditors and Third Country Auditors
(Amendment) (EU Exit) Regulations 2018

PART 2

Amendment of primary legislation

CHAPTER 2

Part 42 of the Companies Act 2006

Amendment of Part 42 of the Companies Act 2006

- 12.** In section 1223A (notification of matters relevant to other EEA States)⁽¹⁾—
- (a) in the heading, for “other EEA States” substitute “approved third country competent authorities”;
 - (b) in subsection (2)—
 - (i) in paragraph (a), for “any other EEA State or part of an EEA State, implementing the Audit Directive” substitute “an equivalent third country or transitional third country”;
 - (ii) in paragraph (b), for “EEA State other than the United Kingdom” substitute “equivalent third country or transitional third country”;
 - (c) in subsection (3)—
 - (i) in paragraph (a), for “an EEA auditor” substitute “a third country auditor that has been approved by an approved third country competent authority”;
 - (ii) in paragraph (b), for “EEA” substitute “approved third country”.

⁽¹⁾ Section 1223A was inserted by regulation 7(1) of [S.I. 2007/3494](#).