
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

- 21.** In section 1253DD (agreement of EEA competent authority)(1)—
- (a) in the heading, for “EEA competent authority” substitute “third country competent authority”;
 - (b) in subsection (1)(b)(i)(2), for “another EEA State” substitute “an equivalent third country or transitional third country”;
 - (c) in subsections (2) and (3), for “EEA competent authority” substitute “third country competent authority”.

(1) Section 1253DD was inserted by regulation 15(1) of [S.I. 2007/3494](#), and substituted by regulation 2 of [S.I. 2010/2537](#). Subsection (1) was amended by paragraph 47(1) of Schedule 3 to [S.I. 2016/649](#).

(2) Subsection (1) was amended by paragraph 47(1) of Schedule 3 to [S.I. 2016/649](#).