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DRAFT STATUTORY INSTRUMENTS

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**2018 No.**

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

PART 2

Amendment of primary legislation

CHAPTER 3

Schedules 10, 11, 11A and 12 to the Companies Act 2006

**Amendment of Schedule 10 to the Companies Act 2006**

**30.** In paragraph 13(5) (monitoring of audits)<sup>(1)</sup>—

(a) in paragraph (b)(i), omit “or”;

(b) for paragraph (b)(ii), substitute—

“(ii) equivalent work, for the purposes of an appointment of a person to conduct inspections made prior to exit day, on the audit of accounts under the law of an EEA State, or part of an EEA State, or

(iii) equivalent work, for the purpose of an appointment of a person to conduct inspections, on the audit of accounts under the law of—

(aa) an equivalent third country or part of an equivalent third country, or

(bb) a transitional third country or part of a transitional third country;”.

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<sup>(1)</sup> Paragraph 13 was substituted by paragraph 65 of Schedule 3 to [S.I. 2016/649](#).