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

- 34.** In Schedule 11 (recognised professional qualifications), in paragraph 9 (practical training)—
- (a) in sub-paragraph (4)(b), omit “other than the United Kingdom”;
  - (b) after sub-paragraph (4), insert—
    - “(5) For the purpose of sub-paragraph (4), Gibraltar is to be treated as if it were an EEA State.”.