
DRAFT STATUTORY INSTRUMENTS

2018 No.

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

PART 4

Amendment of retained direct EU legislation

Amendment of Regulation 537/2014

77. In Article 2 (scope)—

(a) in paragraph 1, in point (a), omit “and audit firms”;

(b) for paragraph 2, substitute—

“(2) This Regulation shall apply without prejudice to—

(a) Part 16 of the Companies Act 2006 and any corresponding provision in Part 6 of the Friendly Societies Act 1992 and Part 8 of the Building Societies Act 1986,

(b) Part 42 of the Companies Act 2006,

(c) any subordinate legislation made under legislation in subparagraphs (a) or (b),
and

(d) the Statutory Auditors and Third Country Auditors Regulations 2016.”;

(c) omit paragraphs 3, 4 and 5.