
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

92. In Article 18 (hand-over file)—

(a) in the second subparagraph—

- (i) for “Article 15” substitute “paragraph 16 of Schedule 1 to the Statutory Auditors and Third Country Auditors Regulations 2016”;
- (ii) for “the former” substitute “an outgoing”;
- (iii) omit “or audit firm” in both places;
- (iv) omit “also”;
- (v) for “grant the” substitute “grant an”;
- (vi) for “Articles 12 and 13” substitute “Article 13, any rules made under section 340 of the Financial Services and Markets Act 2000, and the Financial Services and Markets Act 2000 (Communications by Auditors) Regulations 2001”;

(b) in the third subparagraph, omit “or audit firm” in both places.