

---

STATUTORY INSTRUMENTS

---

**2013 No. 1672**

**COMPANIES**

**AUDITORS**

**The Statutory Auditors and Third  
Country Auditors Regulations 2013**

*Made* - - - - *4th July 2013*

*Laid before Parliament* *8th July 2013*

*Coming into force in accordance with regulations 2 and  
3*

The Secretary of State is a Minister designated <sup>M1</sup> for the purposes of section 2(2) of the European Communities Act 1972 <sup>M2</sup> (“the 1972 Act”) in relation to auditors and the audit of accounts.

The Secretary of State, in exercise of the powers conferred by section 2(2) of the 1972 Act, and by sections 1239(1)(b), (2)(a) and (f), (5)(d) and (6)(a), 1246(1) and 1292(1) of the Companies Act 2006 <sup>M3</sup>, makes the following Regulations.

---

**Marginal Citations**

**M1** [S.I. 2007/1679](#).

**M2** [1972 c.68](#). Section 2(2) was amended by section 27 of the [Legislative and Regulatory Reform Act 2006 \(c.51\)](#) and by Part 1 of the Schedule to the [European Union \(Amendment\) Act 2008 \(c.7\)](#).

**M3** [2006 c.46](#). Section 1239(2) was amended by [S.I. 2007/3494](#), [regulation 30](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors Regulations 2013, Introductory Text.