
STATUTORY INSTRUMENTS

2016 No. 649

**The Statutory Auditors and Third
Country Auditors Regulations 2016**

PART 3

Restrictions on choice of Auditor

Contractual terms restricting choice of auditor

[^{F1}12.—(1) This regulation applies to any term in a contract which, in relation to the conduct of a statutory audit of an audited person other than a person which is a public interest entity, provides for the restriction of the audited person's choice of statutory auditor to certain categories or lists of statutory auditors.

(2) A term to which this regulation applies has no effect.]

Textual Amendments

F1 Reg. 12 substituted (1.5.2017) by [The Statutory Auditors and Third Country Auditors Regulations 2017 \(S.I. 2017/516\)](#), regs. 1(2), **14(3)**

Changes to legislation:

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors Regulations 2016, PART 3.