
STATUTORY INSTRUMENTS

2016 No. 649

The Statutory Auditors and Third Country Auditors Regulations 2016

PART 4

Miscellaneous

[^{F1}Provision of non-audit services

13A. The competent authority may, within the standards on professional ethics that it determines in accordance with Schedule 1, allow the provision of the services referred to in points (a) (i), (a) (iv) to (a) (vii) and (f) of the second subparagraph of Article 5(1) of the Audit Regulation, provided that the following requirements are complied with—

- (a) they have no direct or have immaterial effect, separately or in the aggregate on the audited accounts;
- (b) the estimation of the effect on the audited accounts is comprehensively documented and explained in the additional report to the audit committee referred to in Article 11 of the Audit Regulation; and
- (c) the principles of independence laid down in Part 42 of the Companies Act 2006 and these Regulations are complied with by the statutory auditor.]

Textual Amendments

- F1** [Reg. 13A](#) inserted (22.2.2019) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **107**

Changes to legislation:

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors Regulations 2016, Section 13A.