

SCHEDULE 3

Amendments to the Companies Act 2006

PART 4

Amendments to Part 38 of the Companies Act 2006

27.—(1) Section 1173 (minor definitions: general) is amended as follows.

(2) In subsection (1) at the appropriate places insert—

““the Audit Regulation” means Regulation 537/2014 of the European Parliament and of the Council on specific requirements regarding statutory audit of public interest entities⁽¹⁾”; and

““the competent authority” means the Financial Reporting Council Limited⁽²⁾”.

28.—(1) Schedule 8 (index of defined expressions) is amended as follows.

(2) At the appropriate places insert—

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| “the Audit Regulation | section 1173(1)” |
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| “the competent authority | section 1173(1)” |
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(1) OJ No L 158, 27.5.2014, p.77-112.

(2) A company registered in England and Wales with number 02486368.