
STATUTORY INSTRUMENTS

2019 No. 1392

**The Statutory Auditors, Third Country Auditors
and International Accounting Standards
(Amendment) (EU Exit) Regulations 2019**

PART 3

Amendments to the Accounts and Reports (Amendment) (EU Exit) Regulations 2019

10. In Schedule 2 (amendments made under the European Union (Withdrawal) Act 2018: primary legislation)—

(a) in paragraph 6, for sub-paragraph (a) substitute—

“(a) for paragraph (b), substitute—

“(b) the registered number (if any) of the parent undertaking,”; and”;

(b) in paragraph 14, for sub-paragraph (a) substitute—

“(a) for paragraph (b), substitute—

“(b) the registered number (if any) of the parent undertaking,”; and”.

Commencement Information

II Reg. 10 in force immediately before IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see reg. 1(2)

Changes to legislation:

There are currently no known outstanding effects for the The Statutory Auditors, Third Country Auditors and International Accounting Standards (Amendment) (EU Exit) Regulations 2019, Section 10.