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STATUTORY INSTRUMENTS

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**2019 No. 177**

**The Statutory Auditors and Third Country Auditors  
(Amendment) (EU Exit) Regulations 2019**

**PART 3**

Amendment of subordinate legislation

**69.** In regulation 5(11)(j) (the competent authority: sanctioning powers)<sup>M1</sup>, for “an insurance undertaking within the meaning given by Article 2.1 of Council Directive [1991/674/EEC](#) on the annual accounts and consolidated accounts of insurance undertakings” substitute “a friendly society that is subject to special requirements under that Act (see section 78A(3) of that Act) ”.

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**Commencement Information**

- II** Reg. 69 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 2](#)

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**Marginal Citations**

- M1** Paragraph (11)(j) was amended by regulation 14(2) of the [Statutory Auditors and Third Country Auditors Regulations 2017 \(S.I. 2017/516\)](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2019, Section 69.