
STATUTORY INSTRUMENTS

2019 No. 177

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

PART 4

Amendment of retained direct EU legislation

Amendment of Regulation 537/2014

- 88.** In Article 14 (information for competent authorities)—
- (a) omit “and audit firms”;
 - (b) for “his, her or its” substitute “the”;
 - (c) in point (b), for “Union or national legislation” substitute “legislation of any part of the United Kingdom”;
 - (d) in point (c), for “Union or national legislation” substitute “legislation of any part of the United Kingdom”.