

## SCHEDULE 3

Regulation 110

### Revocation of retained direct EU legislation

1. The following instruments are revoked—
  - (a) Commission Decision No. [2008/627/EC](#) of 29 July 2008 concerning a transitional period for audit activities of certain third country auditors and audit entities;
  - (b) Commission Decision 2010/64 of 5 February 2010 on the adequacy of the competent authorities of certain third countries pursuant to Directive [2006/43/EC](#) of the European Parliament and of the Council;
  - (c) Commission Decision 2010/485/EU of 1 September 2010 on the adequacy of the competent authorities of Australia and the United States pursuant to Directive [2006/43/EC](#) of the European Parliament and of the Council;
  - (d) Commission Decision 2011/30/EU of 19 January 2011 on the equivalence of certain third country public oversight, quality assurance, investigation and penalty systems for auditors and audit entities and a transitional period for audit activities of certain third country auditors and audit entities in the European Union;
  - (e) Commission Implementing Decision 2013/281/EU of 11 June 2013 on the equivalence of the public oversight, quality assurance, investigation and penalty systems for auditors and audit entities of the United States of America pursuant to Directive [2006/43/EC](#) of the European Parliament and the Council;
  - (f) Commission Implementing Decision 2013/288/EU of 13 June 2013 amending Decision 2011/30/EU on the equivalence of certain third country public oversight, quality assurance, investigation and penalty systems for auditors and audit entities and a transitional period for audit activities of certain third country auditors and audit entities in the European Union;
  - (g) Commission Implementing Decision (EU) 2016/1010 of 21 June 2016 on the adequacy of the competent authorities of certain third countries and territories pursuant to Directive [2006/43/EC](#) of the European Parliament and of the Council;
  - (h) Commission Implementing Decision (EU) 2016/1155 of 14 July 2016 on the equivalence of the public oversight, quality assurance, investigation and penalty systems for auditors and audit entities of the United States of America pursuant to Directive [2006/43/EC](#) of the European Parliament and the Council;
  - (i) Commission Implementing Decision (EU) 2016/1156 of 14 July 2016 on the adequacy of the competent authorities of the United States of America pursuant to Directive [2006/43/EC](#) of the European Parliament and of the Council;
  - (j) Commission Implementing Decision (EU) 2016/1223 of 25 July 2016 amending Decision 2011/30/EU on the equivalence of certain third country public oversight, quality assurance, investigation and penalty systems for auditors and audit entities and a transitional period for audit activities of certain third country auditors and audit entities in the European Union.
  - [<sup>F1</sup>(k) Commission Implementing Decision (EU) 2019/1874 of 6 November 2019 on the adequacy of the competent authorities of the People's Republic of China pursuant to Directive [2006/43/EC](#) of the European Parliament and of the Council.]

**Changes to legislation:** There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2019, SCHEDULE 3. (See end of Document for details)

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**Textual Amendments**

- F1** Sch. 3 para. 1(k) inserted (31.12.2020 immediately before IP completion day) by [The International Accounting Standards, Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/335\)](#), regs. 1, **9**
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**Commencement Information**

- I1** Sch. 3 para. 1 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1](#), [Sch. 5 para. 1\(1\)](#)), see [reg. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2019, SCHEDULE 3.