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STATUTORY INSTRUMENTS

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**2001 No. 2587**

**FINANCIAL SERVICES AND MARKETS**

The Financial Services and Markets Act 2000  
(Communications by Auditors) Regulations 2001

<i>Made</i>	- - - - -	<i>17th July 2001</i>
<i>Laid before Parliament</i>		<i>18th July 2001</i>
<i>Coming into force</i>		<i>in accordance with regulation 1</i>

THE FINANCIAL SERVICES AND MARKETS ACT 2000  
(COMMUNICATIONS BY AUDITORS) REGULATIONS 2001

1. Citation, commencement and interpretation
2. Circumstances in which an auditor is to communicate  
Signature  
Explanatory Note

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Financial Services and Markets Act 2000 (Communications by Auditors) Regulations 2001. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- Regulations applied (with modifications) by [S.I. 2024/107 reg. 30](#)
- Regulations revoked by [2023 c. 29 Sch. 1 Pt. 2](#)