

SCHEDULE 3

Amendments to the Companies Act 2006

PART 3

Amendments to Chapters 2 to 4 of Part 16 of the Companies Act 2006

- 20.**—(1) Section 509 (guidance for regulatory authorities: Scotland) is amended as follows.
- (2) For subsection (1)(b), substitute—
- “(b) has been, is being or may be investigated—
- (i) pursuant to arrangements under paragraph 15 of Schedule 10 (investigation of complaints against auditors and supervisory bodies), or
 - (ii) by the competent authority under the Statutory Auditors and Third Country Auditors Regulations 2016.”

Changes to legislation:

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors Regulations 2016, Paragraph 20.