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STATUTORY INSTRUMENTS

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**2019 No. 1392**

**EXITING THE EUROPEAN UNION  
AUDITORS  
COMPANIES**

The Statutory Auditors, Third Country Auditors  
and International Accounting Standards  
(Amendment) (EU Exit) Regulations 2019

*Made - - - - 23rd October 2019  
Coming into force in accordance with  
regulation 1(2)*

**THE STATUTORY AUDITORS, THIRD COUNTRY  
AUDITORS AND INTERNATIONAL ACCOUNTING  
STANDARDS (AMENDMENT) (EU EXIT) REGULATIONS 2019**

PART 1

Introductory

1. Citation and commencement

PART 2

Amendments to the Statutory Auditors and Third Country  
Auditors (Amendment) (EU Exit) Regulations 2019

2. The Statutory Auditors and Third Country Auditors (Amendment) (EU Exit)...
3. In regulation 2, for “Part 5 which comes into force...
4. For regulation 4 substitute— In section 479A (subsidiary companies: conditions for exemption from audit)...
5. In regulation 16, after paragraph (b) insert—
6. In regulation 28(b), for paragraph (b) of inserted sub-paragraph (1A)...
7. For regulation 50(b) substitute— (b) in regulation 34A (exemption from...
8. In regulation 100(b)(ii)(bb), in substituted point (a), for “ which...

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

### PART 3

#### Amendments to the Accounts and Reports (Amendment) (EU Exit) Regulations 2019

9. The Accounts and Reports (Amendment) (EU Exit) Regulations 2019 are...
10. In Schedule 2 (amendments made under the European Union (Withdrawal)...

### PART 4

#### Amendments to the International Accounting Standards and European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2019

11. The International Accounting Standards and European Public Limited-Liability Company (Amendment...
12. In Schedule 2 (revocations)— (a) after entry 54 insert— 54A....  
Signature  
Explanatory Note

**Changes to legislation:**

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