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## STATUTORY INSTRUMENTS

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### 2019 No. 1392

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

#### PART 2

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

6. In regulation 28(b), for paragraph (b) of inserted sub-paragraph (1A) substitute—
- “(b) the individual [<sup>F1</sup>is an EEA auditor who]—
- (i) on or before [<sup>F2</sup>IP completion day], holds a professional qualification which does not cover all those subjects,
  - (ii) on or before [<sup>F2</sup>IP completion day], has been approved by the body or is in the process of seeking approval from the body, and
  - (iii) has met whichever of the requirements of sub-paragraph (1B) is specified in the body's rules.”.

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#### Textual Amendments

- F1** Words in reg. 6 inserted (31.12.2020 immediately before reg. 6 comes into force) by [The Companies and Statutory Auditors etc. \(Consequential Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/523\)](#), regs. 1(2), **27(a)**
- F2** Words in reg. 6 substituted (31.12.2020 immediately before reg. 6 comes into force) by [The Companies and Statutory Auditors etc. \(Consequential Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/523\)](#), regs. 1(2), **27(b)**

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#### Commencement Information

- I1** Reg. 6 in force immediately before IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 1\(2\)](#)

**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, Section 6.