

## STATUTORY INSTRUMENTS

# 2019 No. 177

## The Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2019

### PART 1

#### Introduction

#### Citation and commencement

1. These Regulations may be cited as the Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2019.

#### Commencement Information

**I1** Reg. 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](#)

2. These Regulations come into force on exit day<sup>M1</sup>, except for—

[<sup>F1</sup>(a) regulation 14, which comes into force 21 days after the day on which the Statutory Auditors, Third Country Auditors and International Accounting Standards (Amendment) (EU Exit) Regulations 2019 are made; and

(b) Part 5, which comes into force on 22 February 2019].

**F1** Words in reg. 2 substituted (13.11.2019) by [The Statutory Auditors, Third Country Auditors and International Accounting Standards \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1392\)](#), regs. 1(2), 3

#### Commencement Information

**I2** Reg. 2 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 2](#)

#### Marginal Citations

**M1** See section 20(1) of the European Union (Withdrawal) Act 2018 for the meaning of “exit day”.

**Changes to legislation:**

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2019, PART 1.