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STATUTORY INSTRUMENTS

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**2019 No. 177**

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

**PART 2**

Amendment of primary legislation

CHAPTER 3

Schedules 10, 11, 11A and 12 to the Companies Act 2006

[<sup>F1</sup>29. In paragraph 7 (holding of appropriate qualification)—

(a) for sub-paragraph (2)(a), substitute—

“(a) in relation to an individual, to that individual's—

(i) holding an appropriate qualification, or

(ii) being a third country auditor and meeting the requirements of paragraph 6(1)(aa)(ii) or 6(1A);”;

(b) omit sub-paragraph (2)(b)(ii) and the “or” before it.]

**F1** Reg. 29 substituted (31.12.2020 immediately before IP completion day) by [The Companies and Statutory Auditors etc. \(Consequential Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/523\)](#), regs. 1(2), **14(f)**

**Commencement Information**

**I1** Reg. 29 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2019, Section 29.