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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

**30.** In paragraph 13(5) (monitoring of audits) <sup>M1</sup>—

(a) in paragraph (b)(i), omit “or”;

(b) for paragraph (b)(ii), substitute—

“(ii) equivalent work, for the purposes of an appointment of a person to conduct inspections made prior to [<sup>F1</sup>IP completion day], on the audit of accounts under the law of an EEA State, or part of an EEA State, or

(iii) equivalent work, for the purpose of an appointment of a person to conduct inspections, on the audit of accounts under the law of—

(aa) an equivalent third country or part of an equivalent third country, or

(bb) a transitional third country or part of a transitional third country;”.

**F1** Words in reg. 30(b) 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(g)**

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#### Commencement Information

**I1** Reg. 30 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 2](#)

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#### Marginal Citations

**M1** Paragraph 13 was substituted by paragraph 65 of Schedule 3 to [S.I. 2016/649](#).

**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 30.