
STATUTORY INSTRUMENTS

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

- 34.** In Schedule 11 (recognised professional qualifications), in paragraph 9 (practical training)—
- (a) in sub-paragraph (4)(b), omit “other than the United Kingdom”;
 - (b) after sub-paragraph (4), insert—
 - “(5) For the purpose of sub-paragraph (4), Gibraltar is to be treated as if it were an EEA State.”.

Commencement Information

- II** Reg. 34 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 34.