
STATUTORY INSTRUMENTS

2019 No. 177

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

PART 2

Amendment of primary legislation

CHAPTER 1

Part 16 of the Companies Act 2006

- [^{F1}4. In section 479A (subsidiary companies: conditions for exemption from audit) —
- (a) in subsection (1)(b), for “an EEA State” substitute “ any part of the United Kingdom ”;
 - (b) in subsection (2)(c), for sub-paragraph (i) substitute—
 - “(i) if the undertaking is a company, the requirements of Part 15 of this Act, or, if the undertaking is not a company, the legal requirements which apply to the drawing up of consolidated accounts for that undertaking, or”.]

Textual Amendments

- F1** Regs. 4, 4A substituted for reg. 4 (31.12.2020 immediately before IP completion day) by [The Statutory Auditors, Third Country Auditors and International Accounting Standards \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1392\)](#), regs. 1(2), 4; 2020 c. 1, Sch. 5 para. 1(1)

Commencement Information

- I1** Reg. 4 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 4.