
STATUTORY INSTRUMENTS

2020 No. 108

**The Statutory Auditors and Third Country Auditors
(Amendment) (EU Exit) Regulations 2020**

PART 1

Introductory

Citation, commencement and application

1.—(1) These Regulations may be cited as the Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2020.

(2) These Regulations come into force—

(a) in the case of Part 2, immediately before IP completion day;

(b) otherwise on the 21st day after the day on which these Regulations are made.

(3) The amendments made by regulation 16 apply in relation to financial years beginning on or after 6th April 2020.

Commencement Information

11 Reg. 1 in force at 21.2.2020, see [reg. 1\(2\)\(b\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2020, Section 1.