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STATUTORY INSTRUMENTS

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**2020 No. 335**

**EXITING THE EUROPEAN UNION  
COMPANIES  
AUDITORS  
LIMITED LIABILITY PARTNERSHIPS**

The International Accounting Standards,  
Statutory Auditors and Third Country Auditors  
(Amendment) (EU Exit) Regulations 2020

*Sift requirements satisfied*            25th February 2020  
*Made*       -   -   -   -                23rd March 2020  
*Laid before Parliament*            24th March 2020  
*Coming into force in accordance with regulation 1*

**THE INTERNATIONAL ACCOUNTING STANDARDS,  
STATUTORY AUDITORS AND THIRD COUNTRY  
AUDITORS (AMENDMENT) (EU EXIT) REGULATIONS 2020**

PART 1

1. Citation and commencement

PART 2

2. Amendment of the International Accounting Standards and European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2019
3. In the heading to regulation 1, for “commencement and application”...
4. After regulation 1(4), insert— (5) For the purposes of Part...
5. In regulation 20(2), for “regulation 3” substitute “regulation 4”.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

### PART 3

6. Amendment of the Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2019
7. In regulation 28(c), in inserted sub-paragraph (1B), for “For the...
8. In regulation 96, for paragraph (c), substitute—
9. In Schedule 3, after paragraph 1(j) insert—  
Signature  
Explanatory Note