

Company Act 2016

#### STATUTORY INSTRUMENTS

## 2016 No.

## **COMPANIES**

#### AUDITORS

# The Statutory Auditors and Third Country Auditors Regulations 2016

Made	***
Laid before Parliament	***
Coming into force	***

The Secretary of State is a Minister designated (a) for the purposes of section 2(2) of the European Communities Act 1972(b) in relation to auditors and the audit of accounts.

The Secretary of State makes these Regulations in exercise of the powers conferred by section 2(2) of the European Communities Act 1972 and by section 1239(1)(a) of the Companies Act 2006(c).

### PART 1

Introduction

#### Citation and commencement

**1.** These Regulations may be cited as the Statutory Auditors and Third Country Auditors Regulations 2016 and come into force on [....2016].

#### Interpretation

2. In these Regulations-

"audit reporting requirements" means the requirements of sections 495 to 498 and 503 to 506 of the Companies Act 2006 and, in the case of a public interest entity, also means the requirements of Articles 10 and 11 of the Audit Regulation,

"audited person", "firm", "statutory auditor" and "statutory audit work" have the same meaning as in Part 42 of the Companies Act 2006,

(b) 1972 c. 68. Section 2(2) was amended by section 27 of the Legislation and Regulatory Reform Act 2006 (c. 51) and section 3 of, and Part 1 of the Schedule to, the European Union (Amendment) Act 2008 (c. 7).

<sup>(</sup>a) S.I. 2007/1679.

<sup>(</sup>c) 2006 c. 46.

Company Act 2016



The Act limits the number of intermediary companies through which investments can be made in a company.. The Bill also requires a group of persons who exercise beneficial control (above 25%) in a company to disclose such interest.

- 1. company
- 2. company types
- 3. <u>company of heroes</u>

Similarly, the Act limits the number of layers of subsidiaries a company can have.. The Bill removes these limits The Act requires an individual who has a beneficial interest in the shares of a company to disclose the same.

## company

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Производственная Инструкция Оператора Теплового Пункта

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