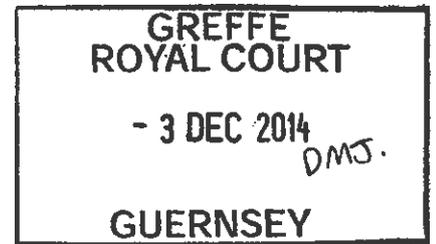


GUERNSEY STATUTORY INSTRUMENT

2014 No. 85



**The Companies (Recognition of Auditors)
(Renewal of Registration) Regulations, 2014**

<i>Made</i>	<i>2nd December, 2014</i>
<i>Coming into operation</i>	<i>2nd December, 2014</i>
<i>Laid before the States</i>	<i>, 2015</i>

THE REGISTRAR OF COMPANIES, in exercise of the powers conferred on him by sections 274C, 536 and 538 of the Companies (Guernsey) Law, 2008^a, and all other powers enabling him in that behalf, and after consulting with and obtaining the approval of the States Commerce and Employment Department, hereby makes the following Regulations:-

Renewal date for the purposes of section 274C of the Law.

1. For the purposes of section 274C(1) of the Law, each recognised auditor shall apply to renew his registration during and before the end of the month of September in each calendar year.

Interpretation.

2. (1) In these regulations the "Law" means the Companies (Guernsey) Law, 2008 and, except where the context excludes, other expressions have the same meaning as in the Law.

^a No. VIII of 2008; amended by Ordinance No. XXV of 2008; Ordinance No. LIV of 2008; Ordinance No. VII of 2009; Ordinance No. XIV of 2009; G.S.I No. 34 of 2009; Ordinance No. XI of 2010; Order in Council No. XIII of 2010; Ordinance No. XXXI of 2012; Order in Council No. I of 2013; G.S.I No. 37 of 2013; Ordinance No. XXXI of 2013; Order in Council No. VI of 2014.

(2) References in these regulations to an enactment are references thereto as from time to time amended, repealed and replaced (with or without modification), extended or applied.

(3) The Interpretation (Guernsey) Law, 1948^b applies to the interpretation of these regulations.

Citation.

3. These regulations may be cited as the Companies (Recognition of Auditors) (Renewal of Registration) Regulations, 2014.

Commencement.

4. These regulations shall come into force on the 2nd December, 2014.

Dated this 2nd day of December, 2014

A handwritten signature in black ink, consisting of a large loop on the left and a series of smaller, connected loops extending to the right.

ALAN BOUGOURD
Registrar of Companies

EXPLANATORY NOTE

(This note is not part of the regulations)

These regulations provide that for the purposes of section 274C of the Companies (Guernsey) Law, 2008 recognised auditors must apply to renew their registration each year

^b Ordres en Conseil Vol. XIII, p. 355.

with the Registrar of Companies during and before the end of September in each calendar year.

These regulations come into operation on the 2nd December, 2014.
