

GUERNSEY STATUTORY INSTRUMENT

2023 No. 104

**The Companies (Recognition of Auditors)
(Amendment) Regulations, 2023**

<i>Made</i>	<i>2nd November, 2023</i>
<i>Coming into operation</i>	<i>1st January, 2024</i>
<i>Laid before the States</i>	<i>, 2023</i>

THE COMMITTEE FOR ECONOMIC DEVELOPMENT, in exercise of the powers conferred on it by sections 274D(2), 274V, 535 and 538 of the Companies (Guernsey) Law, 2008^a and all other powers enabling it in that behalf, hereby makes the following Regulations:-

Amendment of 2010 Regulations.

1. The Companies (Recognition of Auditors) Regulations, 2010^b are amended as follows -

(a) in regulation 3, for "£1,170" substitute "£1,405", and

^a Order in Council No. VIII of 2008; this enactment has been amended.

^b G.S.I No. 34 of 2010; this enactment has been amended.

(b) in regulation 4, for "£880" substitute "£1,055".

Amendment of 2017 Regulations.

2. (1) The Companies (Recognition of Auditors) (Amendment) Regulations, 2017^c are amended as follows.

(2) In regulation 3, for "£100" substitute "£120".

Citation.

3. These regulations may be cited as the Companies (Recognition of Auditors) (Amendment) Regulations, 2023.

Commencement.

4. These regulations shall come into force on the 1st January, 2024.

Dated this second day of November, 2023

A handwritten signature in blue ink, consisting of several overlapping loops and strokes, positioned centrally on the page.

DEPUTY N.R. INDER

President of the Committee for Economic Development

For and on behalf of the Committee

^c G.S.I No. 103 of 2017.

EXPLANATORY NOTE

(This note is not part of the regulations)

These regulations amend the Companies (Recognition of Auditors) Regulations, 2010 and the Companies (Recognition of Auditors) (Amendment) Regulations, 2017 to increase the fees payable by recognised auditors in respect of their regulation under Part XVIA of the Companies (Guernsey) Law, 2008.