



## Auditor Amendment Regulations 2019

Patsy Reddy, Governor-General

### Order in Council

At Wellington this 29th day of July 2019

Present:

Her Excellency the Governor-General in Council

These regulations are made under section 84(1)(k) of the Auditor Regulation Act 2011 on the advice and with the consent of the Executive Council.

### Contents

	Page
1 Title	1
2 Commencement	1
3 Principal regulations	2
4 Regulation 3 amended (Interpretation)	2
5 Regulation 7 amended (Contents of register)	2
6 New regulation 7A inserted (Additional criteria for searching register)	2
7A Additional criteria for searching register	2

### Regulations

- 1 Title**  
These regulations are the Auditor Amendment Regulations 2019.
- 2 Commencement**  
These regulations come into force on 1 October 2019.

**3 Principal regulations**

These regulations amend the Auditor Regulations 2012 (the **principal regulations**).

**4 Regulation 3 amended (Interpretation)**

Replace regulation 3(1) with:

- (1) In these regulations, unless the context otherwise requires,—
- Act** means the Auditor Regulation Act 2011
- New Zealand Business Number** means the number allocated to an entity under the New Zealand Business Number Act 2016.

**5 Regulation 7 amended (Contents of register)**

After regulation 7(2)(b), insert:

- (c) the firm's New Zealand Business Number (if any).

**6 New regulation 7A inserted (Additional criteria for searching register)**

After regulation 7, insert:

**7A Additional criteria for searching register**

For the purpose of section 46(2)(e) of the Act, the register may be searched by reference to the New Zealand Business Number of a registered audit firm (if any).

Rachel Hayward,  
for the Clerk of the Executive Council.

**Explanatory note**

*This note is not part of the regulations, but is intended to indicate their general effect.*

These regulations, which come into force on 1 October 2019, amend the Auditor Regulations 2012.

These regulations—

- require a New Zealand Business Number for a registered audit firm (if any) to be included in the register of licensed auditors and registered audit firms;
- allow the register to be searched by reference to a New Zealand Business Number of a registered audit firm (if any).

Issued under the authority of the Legislation Act 2012.

Date of notification in *Gazette*: 1 August 2019.

These regulations are administered by the Ministry of Business, Innovation, and Employment.