
STATUTORY INSTRUMENTS

2007 No. 3494

The Statutory Auditors and Third
Country Auditors Regulations 2007

PART 5

REGISTRATION OF THIRD COUNTRY AUDITORS

Meaning of “registered third country auditor” and “UK-traded non-EEA company”

31.—(1) Section 1241 of the Companies Act 2006 (meaning of “third country auditor” etc) is amended as follows.

(2) For the heading, substitute “ Meaning of “registered third country auditor” and “UK-traded non-EEA company” ”.

(3) In subsection (1) omit the definition of “third country auditor”.

(4) In subsection (2)—

- (a) for the opening words substitute “ In this Part “UK-traded non-EEA company” means a body corporate— ”;
- (b) in paragraph (a), for “a country or territory which is not a member State or part of a member State” substitute “ a third country ”.

Changes to legislation:

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors Regulations 2007, Section 31.