STATUTORY INSTRUMENTS

# 2007 No. 3494

The Statutory Auditors and Third Country Auditors Regulations 2007

## PART 2

### STATUTORY AUDITORS

#### Appropriate qualifications

- 5. In section 1219(1) of the Companies Act 2006 (appropriate qualifications)—
  - (a) after paragraph (d) insert " or ";
  - (b) omit paragraph (e);
  - (c) in paragraph (f), for "overseas" substitute " third country ".

**Changes to legislation:** There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors Regulations 2007, Section 5.