
STATUTORY INSTRUMENTS

2007 No. 3494

The Statutory Auditors and Third
Country Auditors Regulations 2007

PART 5

REGISTRATION OF THIRD COUNTRY AUDITORS

The register of auditors

30.—(1) Section 1239 of the Companies Act 2006 (register of auditors) is amended as follows.

(2) At the end of subsection (2)(d) omit “and”.

(3) In subsection (2)(e) omit the words “or a third country auditor”.

(4) After subsection (2)(e) insert—

“and

(f) in the case of a third country auditor which is a firm, the name and address of each person who is—

(i) an owner or shareholder of the firm, or

(ii) a member of the firm’s administrative or management body.”.

(5) In subsection (7) omit the words “in accordance with subsections (2)(e) and (3)”.