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STATUTORY INSTRUMENTS

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**2013 No. 1672**

**The Statutory Auditors and Third  
Country Auditors Regulations 2013**

**Application for registration of third country auditor**

- 7.—(1) A third country auditor may apply to the designated body for registration.
- (2) An application for registration must be in writing.
- (3) An application for registration must include—
- (a) the information required for entry in the register (see regulation 6), other than the registered number;
  - (b) the statement required by regulation 8 (application statement);
  - (c) evidence demonstrating that the matters included in the statement required by regulation 8 (application statement) are correct;
  - (d) in respect of each UK-traded non-EEA company for which the third country auditor provides an audit report—
    - (i) the company's name and any number the company has by virtue of its incorporation,
    - (ii) the third country or territory in which the company is incorporated or under the law of which it is formed,
    - (iii) the accounting period to which the audit report relates, and
    - (iv) a statement of the auditing standards and independence requirements applied to the audit; and
  - (e) a description of the third country auditor's internal quality control system,
  - (f) a statement of whether and, if so, when a quality assurance review has been carried out in respect of the third country auditor, and
  - (g) information required by the designated body about the outcome of a quality assurance review.
- (4) For the purposes of paragraph (3)(c) a statement by the third country competent authority which oversees or regulates the third country auditor to the effect that the third country auditor is a fit and proper person to conduct audits in that third country may be treated as evidence demonstrating that the statement required by regulation 8(c) is correct.
- (5) An application for registration must—
- (a) in the case of a third country auditor who is an individual, be signed by the individual;
  - (b) in the case of a third country auditor which is a firm, be signed by a person authorised by the firm to sign on its behalf.
- (6) An application may be delivered to the designated body by electronic means, if the designated body so agrees.