
DRAFT STATUTORY INSTRUMENTS

2018 No.

The Statutory Auditors and Third Country Auditors
(Amendment) (EU Exit) Regulations 2018

PART 2

Amendment of primary legislation

CHAPTER 2

Part 42 of the Companies Act 2006

Amendment of Part 42 of the Companies Act 2006

16. In section 1242 (duties of registered third country auditors)—

- (a) in subsection (1)(1), for “UK-traded non-EEA company” substitute “UK-traded third country company”;
- (b) in subsection (2)(a)(2), for “UK-traded non-EEA companies” substitute “UK-traded third country companies”.

(1) Section 1242(1) was amended by regulation 32(2)(a) and (b) of [S.I. 2007/3494](#) and regulation 14 of [S.I. 2013/1672](#).
(2) Section 1242(2)9a) was amended by regulation 32(3) of [S.I. 2007/3494](#).