



Companies Act 2006

2006 CHAPTER 46

PART 42

STATUTORY AUDITORS

CHAPTER 5

REGISTERED THIRD COUNTRY AUDITORS

Introductory

1241 ^[F1]Meaning of “registered third country auditor” and “^[F2]UK-traded third country company”]

(1) In this Part—

^{F3}

“registered third country auditor” means a third country auditor who is entered in the register kept in accordance with regulations under section 1239(1).

(2) ^[F4] In this Part “^[F5]UK-traded third country company” means a body corporate—]

- (a) which is incorporated or formed under the law of ^[F6]a third country] ,
- (b) whose transferable securities are admitted to trading on a ^[F7]UK regulated market^[F8] ..., and
- (c) which has not been excluded, or is not of a description of bodies corporate which has been excluded, from this definition by an order made by the Secretary of State.

^{F9}(3)

(4) An order under this section is subject to negative resolution procedure.

Status: Point in time view as at 01/01/2021.

Changes to legislation: Companies Act 2006, Cross Heading: Introductory is up to date with all changes known to be in force on or before 25 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Textual Amendments

- F1** S. 1241 heading substituted (6.4.2008) by [The Statutory Auditors and Third Country Auditors Regulations 2007 \(S.I. 2007/3494\)](#), **reg. 31(2)**
- F2** Words in s. 1241 heading substituted (31.12.2020) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **15(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F3** S. 1241(1): definition omitted (6.4.2008) by virtue of [The Statutory Auditors and Third Country Auditors Regulations 2007 \(S.I. 2007/3494\)](#), **reg. 31(3)**
- F4** Words in s. 1241(2) substituted (6.4.2008) by [The Statutory Auditors and Third Country Auditors Regulations 2007 \(S.I. 2007/3494\)](#), **reg. 31(4)(a)**
- F5** Words in s. 1241(2) substituted (31.12.2020) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **15(b)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F6** Words in s. 1241(2)(a) substituted (6.4.2008) by [The Statutory Auditors and Third Country Auditors Regulations 2007 \(S.I. 2007/3494\)](#), **reg. 31(4)(b)**
- F7** Words in s. 1241(2)(b) substituted (31.12.2020) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **15(b)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F8** Words in s. 1241(2)(b) omitted (31.12.2020) by virtue of [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **15(b)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F9** S. 1241(3) omitted (31.12.2020) by virtue of [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **15(c)**; 2020 c. 1, Sch. 5 para. 1(1)

Commencement Information

- I1** S. 1241 wholly in force at 6.4.2008; s. 1241 not in force at Royal Assent, see s. 1300; s. 1241 in force for specified purposes at 20.1.2007 by [S.I. 2006/3428](#), **art. 3(3)** (subject to [art. 5](#), [Sch. 1](#) and with [arts. 6, 8](#), [Sch. 5](#)); s. 1241 in force at 6.4.2008 by [S.I. 2007/3495](#), **art. 3(1)(u)** (with savings in [arts. 7, 12](#), [Sch. 4](#) paras. 37-42)

Status:

Point in time view as at 01/01/2021.

Changes to legislation:

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