



# Companies Act 2006

## 2006 CHAPTER 46

### PART 42

#### STATUTORY AUDITORS

### CHAPTER 5

#### REGISTERED THIRD COUNTRY AUDITORS

#### *Introductory*

#### 1241 <sup>F1</sup>Meaning of “registered third country auditor” and “<sup>F2</sup>UK-traded third country company”]

(1) In this Part—

<sup>F3</sup>

“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) <sup>F4</sup> In this Part “<sup>F5</sup>UK-traded third country company” means a body corporate— ]

- (a) which is incorporated or formed under the law of <sup>F6</sup>a third country] ,
- (b) whose transferable securities are admitted to trading on a <sup>F7</sup>UK regulated market<sup>F8</sup> ..., 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.

<sup>F9</sup>(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*Status: Point in time view as at 01/01/2021.*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: There are currently no known outstanding effects for the Companies Act 2006, Section 1241. (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:**

There are currently no known outstanding effects for the Companies Act 2006, Section 1241.