#### STATUTORY INSTRUMENTS

### 2007 No. 3494

# The Statutory Auditors and Third Country Auditors Regulations 2007

## PART 3 COMPETENT AUTHORITIES

### **Delegation of Secretary of State's functions**

**12.** In section 1252(7)(a) of the Companies Act 2006 (consent of Secretary of State for delegation of certain functions), for "overseas" substitute "third country".