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STATUTORY INSTRUMENTS

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**2007 No. 3494**

**The Statutory Auditors and Third  
Country Auditors Regulations 2007**

**PART 5**

**REGISTRATION OF THIRD COUNTRY AUDITORS**

**Register of third country auditors**

**34.**—(1) The designated body must keep the register of third country auditors (see section 1239 of the Companies Act 2006).

(2) The register must contain the following information in relation to each third country auditor who is an individual—

- (a) his name and address;
- (b) his registered number;
- (c) an indication that he is a third country auditor;
- (d) if he is responsible for audit work on behalf of a third country auditor which is a firm, the firm's name, address, registered number and, if it has a website, its address;
- (e) in the case of a third country auditor who has registered with an EEA competent authority—
  - (i) the name and address of that authority, and
  - (ii) the registration number which that authority has allocated to it;
- (f) the name and address of any body which has authorised the third country auditor to conduct audits in accordance with the law of a third country; and
- (g) if he has entered into arrangements with a body for the purposes of section 1242(1) of the Companies Act 2006 (duties of registered third country auditors), the name and address of that body.

(3) The register must contain the following information in relation to each third country auditor which is a firm—

- (a) its name and address;
- (b) the address of each of its offices in which it carries out third country audit work;
- (c) its registered number;
- (d) an indication that it is a third country auditor;
- (e) its contact information and, if it has a website, its address;
- (f) its legal form;
- (g) the name and address of each person who is—
  - (i) an owner or shareholder of the firm, or

- (ii) a member of the firm’s administrative or management body;
  - (h) the name, address and registered number of each individual who performs third country audits on behalf of the firm;
  - (i) in the case of a third country auditor which is a member of a network—
    - (i) a list of the names and addresses of the other members of that network, or
    - (ii) an indication of where that information is available to the public;
  - (j) in the case of a third country auditor which has registered with an EEA competent authority—
    - (i) the name and address of that authority, and
    - (ii) the registration number which that authority has allocated to it;
  - (k) the name and address of any body which has authorised the third country auditor to conduct audits in accordance with the law of a third country; and
  - (l) if it has entered into arrangements with a body for the purposes of section 1242(1) of the Companies Act 2006 (duties of registered third country auditors), the name and address of that body.
- (4) The register of third country auditors must be kept in electronic form.
- (5) The information on the register must be kept available for inspection by any person by electronic means, unless it is excluded in accordance with paragraph (6).
- (6) Information on the register relating to an individual may be excluded from being made available for inspection if making the information so available would create or be likely to create a serious risk that the individual, or any other person, would be subject to violence or intimidation.
- (7) In this regulation “network” means an association of persons cooperating in audit work by way of—
- (a) profit sharing,
  - (b) cost sharing,
  - (c) common ownership, control or management,
  - (d) common quality control policies and procedures,
  - (e) common business strategy, or
  - (f) use of a common brand name.
- (8) For the purposes of this regulation—
- (a) a network is not a firm, and
  - (b) an association of individuals which is a firm is not a network.