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STATUTORY INSTRUMENTS

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**2011 No. 1856**

The Statutory Auditors and Third Country  
Auditors (Amendment) Regulations 2011

PART 3

Amendments to the Companies Act 2006

**Power to disapply duties of registered third country auditors**

4. In section 1242(4) of the Companies Act 2006<sup>(1)</sup> (power to disapply duties of registered third country auditors)—

- (a) after “in relation to” insert “(a)”; and
- (b) at the end add—
  - “(b) audits of the accounts of a particular UK-traded non-EEA company or class of UK-traded non-EEA companies;
  - (c) audits by a particular registered third country auditor or class of registered third country auditors of the accounts of a particular UK-traded non-EEA company or class of UK-traded non-EEA companies.”.

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<sup>(1)</sup> Section 1242 was amended by [S.I. 2007/3494](#).