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STATUTORY INSTRUMENTS

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**2013 No. 1672**

**The Statutory Auditors and Third  
Country Auditors Regulations 2013**

**Register of third country auditors**

6.—(1) The designated body must keep the register of third country auditors referred to in section 1239(1)(b) of the Act.

(2) In relation to every registered third country auditor who is an individual, the register must contain the following information—

- (a) the individual's name and address;
- (b) the individual's registered number;
- (c) an indication that the individual is a third country auditor;
- (d) if 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, the website address;
- (e) in the case of an individual 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 the third country auditor; and
- (f) the name and address of any body which has authorised the individual to conduct audits in accordance with the law of a third country.

(3) In relation to every registered third country auditor which is a firm, the register must contain the following information—

- (a) the firm's name and address;
- (b) the address of each of the firm's offices from which it carries out audits of UK-traded non-EEA companies;
- (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 website 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 and address of every individual who performs audits of UK-traded non-EEA companies on behalf of the firm and the registration number allocated to that individual by any body which has authorised the individual to conduct audits in accordance with the law of a third country;
- (i) in the case of a firm 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 firm 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; and
  - (k) the name and address of any body which has authorised the firm to conduct audits in accordance with the law of a third country.
- (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 other than a firm 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.