
STATUTORY INSTRUMENTS

2007 No. 3494

The Statutory Auditors and Third
Country Auditors Regulations 2007

PART 1

CITATION, COMMENCEMENT AND INTERPRETATION

Index of defined expressions

3.—(1) Section 1262 of the Companies Act 2006 (index of defined expressions) is amended as follows.

(2) At the appropriate places, insert the following entries in the Table—

“Audit Directive	section 1261(1)”;
“audit working papers	section 1261(1)”;
“EEA auditor	section 1261(1)”;
“EEA competent authority	section 1261(1)”;
“third country	section 1261(1)”;
“third country competent authority	section 1261(1)”;
“UK-traded non-EEA company	section 1241(2)”.

(3) In the entry for “third country auditor”—

- (a) in the left-hand column, omit “third country audit and third country audit work”;
- (b) in the right-hand column, for “section 1241(1)” substitute “section 1261(1)”.