STATUTORY INSTRUMENTS

# 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  $^{M1}$  (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.".

#### **Marginal Citations**

M1 Section 1242 was amended by S.I. 2007/3494.

**Changes to legislation:** There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors (Amendment) Regulations 2011, Section 4.