



Companies Act 1989

1989 CHAPTER 40

PART II

ELIGIBILITY FOR APPOINTMENT AS COMPANY AUDITOR

Eligibility for appointment

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- (1) A person is eligible for appointment as a company auditor only if he—
 - (a) is a member of a recognised supervisory body, and
 - (b) is eligible for the appointment under the rules of that body.
- (2) An individual or a firm may be appointed a company auditor.
- (3) In the cases to which section 34 applies (individuals retaining only 1967 Act authorisation) a person's eligibility for appointment as a company auditor is restricted as mentioned in that section.