

## SCHEDULES

### SCHEDULE 12 **U.K.**

#### ARRANGEMENTS IN WHICH REGISTERED THIRD COUNTRY AUDITORS ARE REQUIRED TO PARTICIPATE

*Specification of particular arrangements by the Secretary of State*

- 6 (1) If there exist two or more sets of arrangements within paragraph 1 or within paragraph 2, the obligation of a registered third country auditor under section 1242(1) (a) or (b), as the case may be, is to participate in such set of arrangements as the Secretary of State may by order specify.
- (2) An order under sub-paragraph (1) is subject to negative resolution procedure.

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#### **Commencement Information**

- II** Sch. 12 para. 6 wholly in force at 29.6.2008; Sch. 12 para. 6 not in force at Royal Assent see s. 1300; Sch. 12 para. 6 in force for specified purposes at 20.1.2007 by [S.I. 2006/3428](#), [art. 3\(3\)](#) (subject to [art. 5](#), [Sch. 1](#) and with [arts. 6, 8](#), [Sch. 5](#)); Sch 12 para. 6 in force at 29.6.2008 by [S.I. 2007/3495](#), [art. 4](#) (with savings in [arts. 7, 12](#) and transitional provisions and savings in [Sch. 4 para. 45](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Companies Act 2006, Cross Heading:  
Specification of particular arrangements by the Secretary of State.