

---

STATUTORY INSTRUMENTS

---

**1991 No. 824**

**The European Communities (Recognition of Professional Qualifications) Regulations 1991**

**Special provisions for company auditors**

11.—(1) In this regulation—

- (a) “the Act” means the Companies Act 1989;
- (b) “company auditor” has the meaning given in s.24(2) of the Act;
- (c) “qualifying body” means a body offering a qualification in respect of which there is for the time being in force an order made by the Secretary of State pursuant to paragraph 2 of Schedule 12 to the Act; and
- (d) “supervisory body” means a body in respect of which there is for the time being in force an order made by the Secretary of State pursuant to paragraph 2 of Schedule 11 to the Act.

(2) Any qualifying body is a designated authority for the regulated profession of company auditor and may accordingly authorise a migrant as qualified to practise that profession.

(3) A migrant so authorised shall be eligible for appointment as a company auditor only if he satisfies the conditions for eligibility laid down in Part II of the Act.

(4) Notwithstanding anything in Part II of Schedule 11 to the Act, in the case of a migrant who has been granted authorisation to practise by a qualifying body pursuant to these Regulations and who has satisfied any requirements imposed by that body under regulation 6, a supervisory body may not exclude the migrant from membership, or otherwise limit his eligibility for appointment, on any ground related to his previous education and training or to the length of his previous professional experience or practice.

(5) Regulation 9 shall apply to supervisory bodies as it applies to designated authorities.

(6) References, in Part II of the Act, to individuals holding an appropriate qualification are to be construed as including individuals who have been authorised to practise by a qualifying body pursuant to these Regulations and who have fulfilled any requirements imposed pursuant to regulation 6.