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STATUTORY INSTRUMENTS

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**2007 No. 3494**

**The Statutory Auditors and Third  
Country Auditors Regulations 2007**

**PART 5**

**REGISTRATION OF THIRD COUNTRY AUDITORS**

**Interpretation**

**F1** 29. ....

<b>F1</b> Regs. 29, 34-40 revoked (31.7.2013) by <a href="#">The Statutory Auditors and Third Country Auditors Regulations 2013 (S.I. 2013/1672)</a> , reg. 3, <a href="#">Sch.</a>
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**The register of auditors**

**30.**—(1) Section 1239 of the Companies Act 2006 (register of auditors) is amended as follows.

(2) At the end of subsection (2)(d) omit “and”.

(3) In subsection (2)(e) omit the words “or a third country auditor”.

(4) After subsection (2)(e) insert—

“and

(f) in the case of a third country auditor which is a firm, the name and address of each person who is—

(i) an owner or shareholder of the firm, or

(ii) a member of the firm's administrative or management body.”.

(5) In subsection (7) omit the words “in accordance with subsections (2)(e) and (3)”.

**Meaning of “registered third country auditor” and “UK-traded non-EEA company”**

**31.**—(1) Section 1241 of the Companies Act 2006 (meaning of “third country auditor” etc) is amended as follows.

(2) For the heading, substitute “ Meaning of “registered third country auditor” and “UK-traded non-EEA company” ”.

(3) In subsection (1) omit the definition of “third country auditor”.

(4) In subsection (2)—

(a) for the opening words substitute “ In this Part “UK-traded non-EEA company” means a body corporate— ”;

(b) in paragraph (a), for “a country or territory which is not a member State or part of a member State” substitute “ a third country ”.

**Duties of registered third country auditors**

**32.**—(1) Section 1242 of the Companies Act 2006 (duties of registered third country auditors) is amended as follows.

(2) In subsection (1)—

(a) after “third country auditor” insert “ who audits the accounts of a UK-traded non-EEA company ”;

(b) in paragraph (a), omit“of traded non-Community companies”.

(3) In subsection (2)(a), for “third country audits” substitute “ audits of accounts of UK-traded non-EEA companies ”.

**Arrangements for registered third country auditors: consequential amendments**

**33.**—(1) Schedule 12 to the Companies Act 2006 (arrangements in which registered third country auditors are required to participate) is amended as follows.

(2) In the italic cross-heading above paragraph 1, for “traded non-Community companies” substitute “ UK-traded non-EEA companies ”.

(3) In paragraph 1—

(a) in sub-paragraph (1)(a) for “third country audit functions” substitute “ functions related to the audit of UK-traded non-EEA companies ”;

(b) omit sub-paragraph (2).

(4) In paragraph 2—

(a) in sub-paragraph (1)(a) for “third country audit functions” substitute “ functions related to the audit of UK-traded non-EEA companies ”;

(b) in sub-paragraph (2), omit the definition of “third country audit function”.

**Register of third country auditors**

<sup>F1</sup>**34.** . . . . .

**F1** Regs. 29, 34-40 revoked (31.7.2013) by [The Statutory Auditors and Third Country Auditors Regulations 2013 \(S.I. 2013/1672\)](#), reg. 3, **Sch.**

**Application for registration of third country auditor**

<sup>F1</sup>**35.** . . . . .

**F1** Regs. 29, 34-40 revoked (31.7.2013) by [The Statutory Auditors and Third Country Auditors Regulations 2013 \(S.I. 2013/1672\)](#), reg. 3, **Sch.**

**Application statement**

<sup>F1</sup>**36.** . . . . .

**F1** Regs. 29, 34-40 revoked (31.7.2013) by [The Statutory Auditors and Third Country Auditors Regulations 2013 \(S.I. 2013/1672\)](#), reg. 3, **Sch.**

### Acceptance and refusal of application for registration

<sup>F1</sup>37. ....

**F1** Regs. 29, 34-40 revoked (31.7.2013) by [The Statutory Auditors and Third Country Auditors Regulations 2013 \(S.I. 2013/1672\)](#), reg. 3, **Sch.**

### Allocation of registered number

<sup>F1</sup>38. ....

**F1** Regs. 29, 34-40 revoked (31.7.2013) by [The Statutory Auditors and Third Country Auditors Regulations 2013 \(S.I. 2013/1672\)](#), reg. 3, **Sch.**

### Duty to provide updated information

<sup>F1</sup>39. ....

**F1** Regs. 29, 34-40 revoked (31.7.2013) by [The Statutory Auditors and Third Country Auditors Regulations 2013 \(S.I. 2013/1672\)](#), reg. 3, **Sch.**

### Removal of third country auditor from the register

<sup>F1</sup>40. ....

**F1** Regs. 29, 34-40 revoked (31.7.2013) by [The Statutory Auditors and Third Country Auditors Regulations 2013 \(S.I. 2013/1672\)](#), reg. 3, **Sch.**

**Changes to legislation:**

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors Regulations 2007, PART 5.