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STATUTORY INSTRUMENTS

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**2007 No. 3494**

The Statutory Auditors and Third  
Country Auditors Regulations 2007

**PART 4**

RECOGNISED SUPERVISORY BODIES

**Meaning of “controlled by qualified persons”**

**18.**—(1) Paragraph 7 of Schedule 10 to the Companies Act 2006 (meaning of “controlled by qualified persons”) is amended as follows.

(2) In sub-paragraph (2), in paragraphs (a)(ii) and (b)(ii), for “a member State”, in each place where it occurs, substitute “ an EEA State ”.

**Changes to legislation:**

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors Regulations 2007, Section 18.