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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

**Arrangements for setting standards relating to public interest entity reporting and independence requirements**

27. After paragraph 22 of Schedule 10 to the Companies Act 2006 (arrangements for setting technical standards), insert—

**“Arrangements for setting standards relating to public interest entity reporting requirements**

- 22A.** The arrangements referred to in paragraph 10B(3) are appropriate arrangements—
- (a) for the determining of standards for the purposes of the rules and practices mentioned in paragraph 10B(1), and
  - (b) for ensuring that the determination of those standards is done independently of the body.

**Arrangements for setting standards relating to public interest entity independence requirements**

- 22B.** The arrangements referred to in paragraph 10C(2) are appropriate arrangements—
- (a) for the determining of standards for the purposes of the rules and practices mentioned in paragraph 10C(1), and
  - (b) for ensuring that the determination of those standards is done independently of the body.”.

**Changes to legislation:**

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors Regulations 2007, Section 27.