
STATUTORY INSTRUMENTS

2007 No. 3494

The Statutory Auditors and Third
Country Auditors Regulations 2007

PART 5

REGISTRATION OF THIRD COUNTRY AUDITORS

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”.