
STATUTORY INSTRUMENTS

2007 No. 3494

The Statutory Auditors and Third
Country Auditors Regulations 2007

PART 5

REGISTRATION OF THIRD COUNTRY AUDITORS

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”.