
STATUTORY INSTRUMENTS

2005 No. 18

The European Communities (Recognition of Professional Qualifications) (First General System) Regulations 2005

Special provisions for company auditors in Northern Ireland

12.—(1) This regulation applies to Northern Ireland only.

(2) In this regulation—

- (a) “the Order” means the Companies (Northern Ireland) Order 1990;
- (b) “company auditor” has the meaning given in Article 27(2) of the Order;
- (c) “qualifying body” means a body offering a qualification in respect of which there is for the time being in force an order made by the Department of Enterprise, Trade and Investment pursuant to paragraph 2 of Schedule 12 to the Order;
- (d) “supervisory body” means a body in respect of which there is for the time being in force an order made by the Department of Enterprise, Trade and Investment pursuant to paragraph 2 of Schedule 11 to the Order.

(3) Any qualifying body in Northern Ireland is a designated authority for the regulated profession of company auditor and may accordingly authorise a migrant as qualified to practise that profession.

(4) A migrant so authorised shall be eligible for appointment as a company auditor only if he satisfies the conditions for eligibility laid down in Part III of the Order.

(5) Notwithstanding anything in Part II of Schedule 11 to the Order, in the case of a migrant who has been granted authorisation to practise by a qualifying body pursuant to these Regulations and who has satisfied any requirements imposed by that body under regulation 6, a supervisory body may not exclude the migrant from membership, or otherwise limit his eligibility for appointment, on any ground related to his previous education and training or to the length of his previous professional experience or practice.

(6) Regulation 9 shall apply to supervisory bodies in Northern Ireland as it applies to designated authorities.

(7) References, in Part III of the Order, to individuals holding an appropriate qualification are to be construed as including individuals who have been authorised to practise by a qualifying body pursuant to these Regulations and who have fulfilled any requirements imposed pursuant to regulation 6.