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STATUTORY INSTRUMENTS

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**2007 No. 3494**

The Statutory Auditors and Third  
Country Auditors Regulations 2007

PART 5

REGISTRATION OF THIRD COUNTRY AUDITORS

**Arrangements for registered third country auditors: consequential amendments**

**33.**—(1) Schedule 12 to the Companies Act 2006 (arrangements in which registered third country auditors are required to participate) is amended as follows.

(2) In the italic cross-heading above paragraph 1, for “traded non-Community companies” substitute “UK-traded non-EEA companies”.

(3) In paragraph 1—

- (a) in sub-paragraph (1)(a) for “third country audit functions” substitute “functions related to the audit of UK-traded non-EEA companies”;
- (b) omit sub-paragraph (2).

(4) In paragraph 2—

- (a) in sub-paragraph (1)(a) for “third country audit functions” substitute “functions related to the audit of UK-traded non-EEA companies”;
- (b) in sub-paragraph (2), omit the definition of “third country audit function”.