

## SCHEDULE 3

Amendments for the purpose of, and in connection with,  
implementing the EEA EFTA free trade agreement

### PART 6

Amendments in relation to the professions of statutory auditor and local public auditor

#### Amendments to the Companies Act 2006

**90.**—(1) Schedule 10 to the Companies Act 2006 (recognised supervisory bodies)(1) is amended as follows.

(2) In paragraph 6 (holding of appropriate qualification)(2)—

(a) in sub-paragraph (1A), omit the “or” following paragraph (a);

(b) after sub-paragraph (1A)(b)(iii), insert—

“, or

(c) the individual is a specified state auditor who—

(i) holds professional qualifications obtained in a specified state that are comparable to an appropriate qualification, and

(ii) has met a requirement to take an aptitude test or to complete an adaptation period, or to undertake both, imposed on the individual by the body in accordance with Part 2 of the Recognition of Professional Qualifications and Implementation of International Recognition Agreements (Amendment) Regulations 2023, if such a requirement is so imposed.”.

(3) In paragraph 20A (interpretation)(3), in subparagraph (1), after the definition of “public interest entity”, insert—

““specified state” means one of the states specified in Schedule 1 to the Recognition of Professional Qualifications and Implementation of International Recognition Agreements (Amendment) Regulations 2023;

“specified state auditor” means an individual who is eligible to conduct audits of the accounts of bodies corporate that are incorporated or formed under the law of a specified state in accordance with the law of that state;”.

#### Commencement Information

**11** Sch. 3 para. 90 in force at 1.12.2023, see [reg. 1](#)

(1) [2006 c. 46](#).

(2) Paragraph 6(1A) was inserted by [S.I. 2016/649](#), and amended by [S.I. 2019/177](#) and [1392](#) and [2020/523](#).

(3) Relevant amending instruments are [S.I. 2016/649](#) and [2019/177](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Recognition of Professional Qualifications and Implementation of International Recognition Agreements (Amendment) Regulations 2023, Paragraph 90.