



# Companies Act 2006

## 2006 CHAPTER 46

### PART 42

#### STATUTORY AUDITORS

#### CHAPTER 6

##### SUPPLEMENTARY AND GENERAL

##### *[<sup>F1</sup>Cooperation with foreign competent authorities*

##### **[<sup>F1</sup>1253BRequests from [<sup>F2</sup>approved third country competent authorities]**

- [<sup>F3</sup>(1) The Secretary of State must take all necessary steps to—
- (a) ensure that an investigation is carried out, or
  - (b) provide any other assistance or information,
- if requested to do so by an [<sup>F4</sup>approved third country competent authority]<sup>F5</sup>....]

[ Where the request includes a request for the transfer of audit working papers <sup>F6</sup>(1A) and investigation reports, the Secretary of State must act in accordance with section 1253D.]

- (2) Within 28 days following the date on which he receives the request, the Secretary of State must—
- (a) provide the assistance or information required by [<sup>F7</sup>the requesting authority] under subsection (1)(b), or
  - (b) notify [<sup>F8</sup>the requesting authority] of the reasons why he has not done so.
- (3) But the Secretary of State need not take steps to comply with a request under subsection (1) if—
- (a) he considers that complying with the request may prejudice the sovereignty, security or public order of the United Kingdom;

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*Changes to legislation: There are currently no known outstanding effects for the Companies Act 2006, Section 1253B. (See end of Document for details)*

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- (b) legal proceedings have been brought in the United Kingdom (whether continuing or not) in relation to the persons and matters to which the request relates; or
- (c) disciplinary action has been taken by a recognised supervisory body in relation to the persons and matters to which the request relates.

<sup>F9</sup>(4).....]

#### Textual Amendments

- F1** Ss. 1253A-1253C and cross-heading inserted (6.4.2008) by [The Statutory Auditors and Third Country Auditors Regulations 2007 \(S.I. 2007/3494\)](#), **reg. 14(1)** (with reg. 14(2))
- F2** Words in s. 1253B heading substituted (31.12.2020) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **18(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F3** S. 1253B(1) substituted (17.6.2016) by [The Statutory Auditors and Third Country Auditors Regulations 2016 \(S.I. 2016/649\)](#), reg. 1(1)(a), **Sch. 3 para. 41(2)**
- F4** Words in s. 1253B(1) substituted (31.12.2020) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **18(b)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F5** Words in s. 1253B(1) omitted (31.12.2020) by virtue of [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **18(b)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F6** S. 1253B(1A) inserted (31.12.2020) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **18(c)**; 2020 c. 1, Sch. 5 para. 1(1)
- F7** Words in s. 1253B(2)(a) substituted (17.6.2016) by [The Statutory Auditors and Third Country Auditors Regulations 2016 \(S.I. 2016/649\)](#), reg. 1(1)(a), **Sch. 3 para. 41(3)(a)**
- F8** Words in s. 1253B(2)(b) substituted (17.6.2016) by [The Statutory Auditors and Third Country Auditors Regulations 2016 \(S.I. 2016/649\)](#), reg. 1(1)(a), **Sch. 3 para. 41(3)(b)**
- F9** S. 1253B(4) omitted (31.12.2020) by virtue of [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **18(d)**; 2020 c. 1, Sch. 5 para. 1(1)

**Changes to legislation:**

There are currently no known outstanding effects for the Companies Act 2006, Section 1253B.