
STATUTORY INSTRUMENTS

2010 No. 2537

The Companies Act 2006 (Transfer of Audit Working Papers to Third Countries) Regulations 2010

Minor definitions and index of defined expressions

6.—(1) Section 1261(1) of the Companies Act 2006⁽¹⁾ (minor definitions for Part 42) is amended as follows.

(2) In the definition of “audit working papers”, after “statutory auditor” insert “, an EEA auditor”.

(3) For the definition of “EEA auditor” substitute—

““EEA auditor” means an individual or firm approved in accordance with the Audit Directive by an EEA competent authority to carry out audits of annual accounts or consolidated accounts required by European Union law;”.

(4) At the appropriate place insert—

““transfer”, in relation to audit working papers, includes physical and electronic transfer and allowing access to such papers;”.

(5) In section 1262 of the Companies Act 2006 (index of defined expressions for Part 42), at the appropriate places insert—

“approved third country competent authority	Section 1253D(2);”
“transfer (in relation to audit working papers)	Section 1261(1).”

⁽¹⁾ Section 1261 was amended by regulation 2 of [S.I. 2007/3494](#).