

---

DRAFT STATUTORY INSTRUMENTS

---

**2018 No.**

The Statutory Auditors and Third Country Auditors  
(Amendment) (EU Exit) Regulations 2018

PART 2

Amendment of primary legislation

CHAPTER 2

Part 42 of the Companies Act 2006

**Amendment of Part 42 of the Companies Act 2006**

- 18.** In section 1253B (request from EEA competent authorities)(1)—
- (a) in the heading, for “EEA competent authorities” substitute “approved third country competent authorities”;
  - (b) in subsection (1)(2)—
    - (i) for “EEA competent authority” substitute “approved third country competent authority”;
    - (ii) omit the words from “or a European supervisory authority (“the requesting authority”),” to the end;
  - (c) after subsection (1), insert—

“(1A) Where the request includes a request for the transfer of audit working papers and investigation reports, the Secretary of State must act in accordance with section 1253D.”;
  - (d) omit subsection (4)(3).

---

(1) Section 1253B was inserted by regulation 14(1) of [S.I. 2007/3494](#).

(2) Subsection (1) was substituted by paragraph 41(2) of Schedule 3 to [S.I. 2016/649](#).

(3) Subsection (4) was substituted by paragraph 41(4) of Schedule 3 to [S.I. 2016/649](#).