
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

- 20.** In section 1253D (restriction on transfer of audit working papers to third countries)(**1**)—
- (a) in subsection (1)(**2**), for “except” substitute “unless the third country competent authority is an approved third country competent authority and the transfers are made”;
 - (b) omit subsection (2)(**3**).

(1) Section 1253D was inserted by regulation 15(1) of [S.I. 2007/3494](#), and substituted by regulation 2 of [S.I. 2010/2537](#).
(2) Subsection (1) was amended by paragraph 43(2) of Schedule 3 to [S.I. 2016/649](#).
(3) Subsection (2) was amended by regulation 13(5) of [S.I. 2017/516](#).