



# Companies Act 2006

## 2006 CHAPTER 46

### PART 42 U.K.

#### STATUTORY AUDITORS

### CHAPTER 6 U.K.

#### SUPPLEMENTARY AND GENERAL

#### *[<sup>F1</sup>Transfer of papers to third countries*

#### **[<sup>F1</sup>[<sup>F2</sup>1253D] Restriction on transfer of audit working papers to third countries U.K.]**

(1) [<sup>F3</sup>Audit working papers and investigation reports] must not be transferred to a third country competent authority [<sup>F4</sup>unless the third country competent authority is an approved third country competent authority and the transfers are made] in accordance with—

- (a) section 1253DA (transfer by Secretary of State),
- (b) section 1253DB (transfer by statutory auditor with approval of Secretary of State), or
- (c) section 1253DC (transfer by statutory auditor for purposes of investigation of auditor).

<sup>F5</sup>(2) .....

(3) Nothing in the sections referred to in subsection (1) authorises the making of a disclosure in contravention of [<sup>F6</sup>the data protection legislation].]

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**Status:** Point in time view as at 31/12/2020.

**Changes to legislation:** Companies Act 2006, Section 1253D is up to date with all changes known to be in force on or before 05 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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### Textual Amendments

- F1** Ss. 1253D-1253F and cross-heading inserted (6.4.2008) by [The Statutory Auditors and Third Country Auditors Regulations 2007 \(S.I. 2007/3494\)](#), **reg. 15(1)** (with **reg. 15(2)** (as amended by [S.I. 2008/499](#)), **reg. 2(4)**))
- F2** Ss. 1253D-1253DE substituted for s. 1253D (15.11.2010) by [The Companies Act 2006 \(Transfer of Audit Working Papers to Third Countries\) Regulations 2010 \(S.I. 2010/2537\)](#), **regs. 1(2), 2**
- F3** Words in s. 1253D(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. 43(2)** (with **reg. 1(2)(b)**)
- F4** Words in s. 1253D(1) substituted (31.12.2020) by [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), **regs. 2, 20(a)**; 2020 c. 1, **Sch. 5 para. 1(1)**
- F5** S. 1253D(2) 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, 20(b)**; 2020 c. 1, **Sch. 5 para. 1(1)**
- F6** Words in s. 1253D(3) substituted (25.5.2018) by [Data Protection Act 2018 \(c. 12\)](#), s. 212(1), **Sch. 19 para. 126** (with **ss. 117, 209, 210**); [S.I. 2018/625](#), **reg. 2(1)(g)**

**Status:**

Point in time view as at 31/12/2020.

**Changes to legislation:**

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