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STATUTORY INSTRUMENTS

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**2010 No. 2537**

**COMPANIES  
AUDITORS**

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

*Made - - - - 16th October 2010*

*Laid before Parliament 20th October 2010*

*Coming into force in accordance with  
regulation 1(2) and (3)*

**THE COMPANIES ACT 2006 (TRANSFER OF AUDIT WORKING  
PAPERS TO THIRD COUNTRIES) REGULATIONS 2010**

1. Citation and commencement
  2. Transfer of audit working papers to third countries
  3. Working arrangements for transfer of papers
  4. Amendment of definition of approved third country competent authorities from 31 July 2013
  5. Rules of recognised supervisory bodies as to transfer of audit working papers
  6. Minor definitions and index of defined expressions
  7. Exercise of functions of Secretary of State
  8. Application of these Regulations
- Signature  
Explanatory Note

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Companies Act 2006 (Transfer of Audit Working Papers to Third Countries) Regulations 2010. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- reg. 1(3) omitted by [S.I. 2016/649 reg. 21\(2\)\(a\)](#)
- reg. 1(3) substituted by [S.I. 2013/1672 reg. 13\(2\)](#)
- reg. 4 coming into force by [S.I. 2010/2537 reg. 1\(3\)](#)
- reg. 4 omitted by [S.I. 2016/649 reg. 21\(2\)\(b\)](#)
- reg. 4 heading words substituted by [S.I. 2013/1672 reg. 13\(3\)](#)