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## STATUTORY INSTRUMENTS

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# 2019 No. 177

## The Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2019

### PART 2

#### Amendment of primary legislation

#### CHAPTER 2

#### Part 42 of the Companies Act 2006

- 18.** In section 1253B (request from EEA competent authorities) <sup>M1</sup>—
- (a) in the heading, for “EEA competent authorities” substitute “ approved third country competent authorities ”;
  - (b) in subsection (1) <sup>M2</sup>—
    - (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) <sup>M3</sup>.

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#### Commencement Information

- I1** Reg. 18 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, [Sch. 5 para. 1\(1\)](#)), see [reg. 2](#)

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#### Marginal Citations

- M1** Section 1253B was inserted by regulation 14(1) of [S.I. 2007/3494](#).  
**M2** Subsection (1) was substituted by paragraph 41(2) of Schedule 3 to [S.I. 2016/649](#).  
**M3** Subsection (4) was substituted by paragraph 41(4) of Schedule 3 to [S.I. 2016/649](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2019, Section 18.