
STATUTORY INSTRUMENTS

2010 No. 2537

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

**Amendment of definition of approved third country competent authorities from 31 July
2013**

4.—(1) In section 1253D(2) of the Companies Act 2006 (approved third country competent authorities), omit paragraphs (f) and (g).

(2) In section 1253DE(1) of that Act (transfer by means of inspection)—

(a) in paragraph (a), for “an approved third country competent authority listed in section 1253D(2)(a), (f) or (g)” substitute “the Australian Securities and Investments Commission”, and

(b) in paragraph (c), for “the authority” substitute “the Commission”.

(3) In section 1253E(8) of that Act (working arrangements for transfer of papers)—

(a) for “an approved third country competent authority listed in section 1253D(2)(a), (f) or (g)” substitute “the Australian Securities and Investments Commission”, and

(b) in paragraph (a) (in each place) for “the authority” substitute “the Commission”.