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STATUTORY INSTRUMENTS

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**2013 No. 1672**

**The Statutory Auditors and Third  
Country Auditors Regulations 2013**

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

**13.**—(1) The Companies Act 2006 (Transfer of Audit Working Papers to Third Countries) Regulations 2010(1) are amended as follows.

(2) For regulation 1(3) substitute—

“(3) Regulation 4 comes into force on 1st August 2016.”.

(3) For the heading in respect of regulation 4, substitute—

*“Amendment of definition of approved third country  
competent authorities with effect from 1 August 2016”*