
STATUTORY INSTRUMENTS

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

- 20.** In section 1253D (restriction on transfer of audit working papers to third countries) ^{M1}—
- (a) in subsection (1) ^{M2}, for “except” substitute “ unless the third country competent authority is an approved third country competent authority and the transfers are made ”;
 - (b) omit subsection (2) ^{M3}.

Commencement Information

- I1** Reg. 20 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see [reg. 2](#)

Marginal Citations

- M1** Section 1253D was inserted by regulation 15(1) of [S.I. 2007/3494](#), and substituted by regulation 2 of [S.I. 2010/2537](#).
- M2** Subsection (1) was amended by paragraph 43(2) of Schedule 3 to [S.I. 2016/649](#).
- M3** Subsection (2) was amended by regulation 13(5) of [S.I. 2017/516](#).

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 20.