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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Companies Act 2006. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## SCHEDULES

### SCHEDULE 10

#### RECOGNISED SUPERVISORY BODIES

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##### Modifications etc. (not altering text)

- C1** Sch. 10 applied (with modifications) (4.4.2014 for specified purposes, 16.12.2014 in so far as not already in force) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), **Sch. 5 para. 28** (with Sch. 13 para. 11); S.I. 2014/900, art. 2(j); S.I. 2014/3319, art. 2(e) (as amended (E.W.) (31.12.2020) by [The Local Audit \(England and Wales\) \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/504\)](#), regs. 1(2), **6(1)** (with reg. 6(2)(3)); 2020 c. 1, Sch. 5 para. 1(1); and (1.12.2023) by [The Recognition of Professional Qualifications and Implementation of International Recognition Agreements \(Amendment\) Regulations 2023 \(S.I. 2023/1286\)](#), reg. 1, **Sch. 3 para. 91(4)**

#### PART 2

#### REQUIREMENTS FOR RECOGNITION OF A SUPERVISORY BODY

*<sup>F1</sup>Transfer to approved third country competent authority*

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##### Textual Amendments

- F1** Sch. 10 paras. 16A-16AB and respective cross-headings substituted for Sch. 10 para. 16A and cross-heading (15.11.2010) by [The Companies Act 2006 \(Transfer of Audit Working Papers to Third Countries\) Regulations 2010 \(S.I. 2010/2537\)](#), regs. 1(2), **5**

- 16AA** The requirements of this paragraph are that—
- (a) the transfer is to an approved third country competent authority, and
  - (b) <sup>F2</sup>... the Secretary of State has approved the transfer.]

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##### Textual Amendments

- F2** Words in Sch. 10 para. 16AA(b) omitted (31.12.2020) by virtue of [The Statutory Auditors and Third Country Auditors \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/177\)](#), regs. 2, **31**; 2020 c. 1, Sch. 5 para. 1(1)

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##### Modifications etc. (not altering text)

- C1** Sch. 10 paras. 16A-16AB applied (15.11.2010) by [The Companies Act 2006 \(Transfer of Audit Working Paper to Third Countries\) Regulations 2010 \(S.I. 2010/2537\)](#), regs. 1(2), **8**

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act amendment to earlier affecting provision S.I. 1989/638, Sch. 4 by [S.I. 2024/410 Sch. 2 para. 1](#)
- Act amendment to earlier affecting provision S.I. 2008/373 reg. 11(1) by [S.I. 2013/1971 reg. 9\(a\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (1.10.2013) without ever being in force by S.I. 2013/2224, reg. 2)
- Act amendment to earlier affecting provision S.I. 2008/373 reg. 3(4) by [S.I. 2013/1971 reg. 4](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (1.10.2013) without ever being in force by S.I. 2013/2224, reg. 2)

**Whole provisions yet to be inserted into this Act (including any effects on those provisions):**

- s. 479A(2)(c)(zi) inserted by [S.I. 2019/177 reg. 4\(b\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4 substituted by regs. 4, 4A immediately before IP completion day by S.I. 2019/1392, regs. 1(2), 4)
- s. 479B(a)(iii) amendment to earlier affecting provision S.I.2008/1991 reg.34 by [S.R. 2024/78 reg. 31\(4\)](#)
- s. 479B(a)(iii) amendment to earlier affecting provision S.I.2008/1991 reg.34A by [S.R. 2024/78 reg. 31\(5\)](#)
- s. 1087A-1807C applied by S.I. 2009/2436, Sch. 1 para. 20(1)(ca) (as substituted) by [S.I. 2024/410 Sch. 2 para. 5\(d\)\(ii\)](#)
- Sch. 10 para. 6(2D) inserted by [S.I. 2019/177 reg. 28\(e\)](#) (This amendment not applied to legislation.gov.uk. Reg. 28(e) omitted immediately before IP completion day by virtue of S.I. 2020/523, regs. 1(2), 14(e)(iv))
- Sch. 10 para. 7(2A) inserted by [S.I. 2019/177 reg. 29\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 29 substituted immediately before IP completion day by S.I. 2020/523, regs. 1(2), 14(f))