
STATUTORY INSTRUMENTS

2010 No. 2537

**COMPANIES
AUDITORS**

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

Made - - - - 16th October 2010

Laid before Parliament 20th October 2010

*Coming into force in accordance with
regulation 1(2) and (3)*

**THE COMPANIES ACT 2006 (TRANSFER OF AUDIT WORKING
PAPERS TO THIRD COUNTRIES) REGULATIONS 2010**

1. Citation and commencement
 2. Transfer of audit working papers to third countries
 3. Working arrangements for transfer of papers
 4. Amendment of definition of approved third country competent authorities from 31 July 2013
 5. Rules of recognised supervisory bodies as to transfer of audit working papers
 6. Minor definitions and index of defined expressions
 7. Exercise of functions of Secretary of State
 8. Application of these Regulations
- Signature
Explanatory Note