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**Changes to legislation:** There are currently no known outstanding effects for the Co-operative and Community Benefit Societies Act 2014, Paragraph 125. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 4

#### CONSEQUENTIAL AMENDMENTS

#### PART 2

#### AMENDMENTS OF OTHER ACTS

##### *Housing and Regeneration Act 2008 (c. 17)*

- 125 (1) Section 134 (non-audited industrial and provident society) is amended as follows.
- (2) For subsection (2) substitute—
- “(2) Section 85 of the Co-operative and Community Benefit Societies Act 2014 (“the 2014 Act”) (duty to obtain accountant's report) applies to the society as if subsection (1)(b) were omitted (accountant's report required only where turnover exceeds specified sum).”
- (3) In subsection (3)(a) for the words from “section 4” to the end substitute “ section 83 of the 2014 Act (duty to appoint auditors) did not apply because of a resolution under section 84 of that Act (power to disapply auditing requirements), ”.
- (4) For subsection (5) substitute—
- “(5) Qualified auditor” and “year of account” have the same meaning as in Part 7 of the 2014 Act (for “year of account” see sections 77 and 78 of that Act).”

**Changes to legislation:**

There are currently no known outstanding effects for the Co-operative and Community Benefit Societies Act 2014, Paragraph 125.