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**Changes to legislation:** Local Audit and Accountability Act 2014, Paragraph 18 is up to date with all changes known to be in force on or before 29 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## SCHEDULES

### SCHEDULE 5

#### ELIGIBILITY AND REGULATION OF LOCAL AUDITORS

- 18 (1) Section 1250 (misleading, false and deceptive statements) applies with the following modifications.
- (2) Omit subsection (3).
- (3) In subsection (5)(b)—
- (a) in sub-paragraph (i) omit “in England and Wales,”, and
  - (b) omit sub-paragraph (ii).
- (4) In subsection (6)—
- (a) omit “, (3)”,
  - (b) in paragraph (a) omit “in England and Wales,”, and
  - (c) omit paragraph (b).
- (5) In each of subsections (7) and (8) omit “, (3)”.

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#### Commencement Information

**II** [Sch. 5 para. 18](#) in force at 16.12.2014 in so far as not already in force by [S.I. 2014/3319](#), [art. 2\(e\)](#)

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**Changes and effects yet to be applied to :**

- specified provision(s) amendment to earlier commencing S.I. 2015/841 by [S.I. 2016/675 art. 2](#)