
STATUTORY INSTRUMENTS

2001 No. 3083

The Financial Services and Markets Act 2000
(Transitional Provisions and Savings) (Civil Remedies,
Discipline, Criminal Offences etc.) (No. 2) Order 2001

PART 7

MISCELLANEOUS

Auditors

19. Section 345 (disqualification of auditors) has effect as if the reference to a duty imposed on an auditor under the Act included a reference to a duty imposed (whether before or, where applicable, after commencement) on an auditor under any of the following enactments—

- (a) section 109 of the Financial Services Act (communication by auditor with supervisory authorities)(**1**);
- (b) section 47 of the Banking Act (communication by auditor with the Authority)(**2**);
- (c) section 21A of the Insurance Companies Act (communications by auditor with the Treasury or the Secretary of State)(**3**);
- (d) section 82 of the Building Societies Act (auditors' duties to Commission)(**4**);
- (e) section 79 of the Friendly Societies Act 1992 (auditors' duties to Commission)(**5**).

(1) Modified by S.I.1992/3218, S.I. 1995/3275 and S.I. 1996/1669; functions transferred by S.I. 1987/942.

(2) Amended by the Bank of England Act 1998 (c. 11), Schedule 5 and S.I. 1996/1669 and modified by S.I. 1992/3218.

(3) Inserted by the Financial Services Act 1986, s.135 and amended by S.I. 1996/1669 and S.I. 1997/2781.

(4) Amended by the Building Societies Act 1997 (c. 40), Schedules 7 and 9, S.I. 1991/1729 and S.I. 1996/1669; repealed by S.I. 2001/2617.

(5) Amended by S.I. 1996/1669 and repealed by S.I. 2001/2617.