

SCHEDULE 4

TRANSITIONAL PROVISIONS AND SAVINGS

PART 1

PROVISIONS COMING INTO FORCE ON 6TH APRIL 2008

Statutory auditors (ss.1209 to 1241 and 1245 to 1264)

37.—(1) The following provisions of Chapter 2 of Part 42 of the Companies Act 2006 (statutory auditors: individuals and firms) apply to the appointment of auditors for financial years beginning on or after 6th April 2008—

- (a) sections 1212 and 1213 (eligibility for appointment);
- (b) sections 1214 and 1215 (independence requirement);
- (c) section 1216 (effect of appointment of partnership).

(2) Sections 25 to 28 of the Companies Act 1989⁽¹⁾ or Articles 28 to 31 of the Companies (Northern Ireland) Order 1990⁽²⁾ continue to apply to auditors appointed for financial years beginning before that date.

(1) 1989 c.40.

(2) S.I. 1990/593 (N.I. 5).