

## SCHEDULE 4

### TRANSITIONAL PROVISIONS AND SAVINGS

#### PART 1

#### PROVISIONS COMING INTO FORCE ON 6TH APRIL 2008

##### **Audit (ss.475 to 484 and 489 to 539)**

**9.—**(1) In Chapter 1 of Part 16 of the Companies Act 2006 (requirement for audited accounts)—

- (a) sections 475 to 481 (general provisions) apply to accounts for financial years beginning on or after 6th April 2008;
- (b) sections 482 and 483 (companies subject to public sector audit) apply to accounts for financial years beginning on or after 1st April 2008;
- (c) section 484 (general power of amendment by regulations) applies accordingly.

(2) Sections 235(1), 249A(1), (3) and (6) to (7), 249AA and 249B of the 1985 Act or Articles 243(1), 257A(1), (3) and (6) to (7), 257AA and 257B of the 1986 Order continue to apply to accounts for financial years beginning before 6th April 2008.

(3) In section 482 of the Companies Act 2006 (non-profit-making companies subject to public sector audit) as it applies in relation to accounts for financial years beginning on or after 1st April 2008 and before 6th April 2008, the reference to the requirements of Part 16 of that Act shall be read as a reference to the requirements of Part 7 of the 1985 Act or Part 8 of the 1986 Order.