
STATUTORY INSTRUMENTS

2012 No. 1741

**COMPANIES
AUDITORS**

The Statutory Auditors (Amendment of Companies
Act 2006 and Delegation of Functions etc) Order 2012

Made - - - - - *2nd July 2012*

Coming into force *2nd July 2012*

THE STATUTORY AUDITORS (AMENDMENT OF COMPANIES
ACT 2006 AND DELEGATION OF FUNCTIONS ETC) ORDER 2012

PART 1

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Changes to legislation: There are currently no known outstanding effects for the The Statutory Auditors (Amendment of Companies Act 2006 and Delegation of Functions etc) Order 2012. (See end of Document for details)

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22. The Accounting Standards (Prescribed Body) Regulations 2008
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Signature

SCHEDULE — Minor and Consequential Amendments

PART 1 — References to Professional Oversight Board

1. For the definition of “the designated body” in regulation 29...
2. For subsection (4)(a) of section 461 of the Act (permitted...
3. For subsection (1)(a) of section 525 of the Act (meaning...

PART 2 — References to Accounting Standards Board

4. In paragraph 8 of the Schedule (contents of accounts etc)...
5. In paragraph 8 of the Schedule (contents of accounts etc)...
6. In paragraph 8 of the Schedule (contents of accounts etc)...
7. In paragraph 8 of the Schedule to the Pension Protection...
8. For regulation 25 (accounting standards) of the 2008 Regulations, substitute
—...
9. For the definition of “applicable accounting principles” at regulation 16(9)
(a)...
10. For paragraph 10(19)(a) of Schedule 1 to the Unregistered Companies...
11. In sub-paragraphs (a) and (b) of paragraph 19 (application of...
12. In sub-paragraphs (a) and (b) of paragraph 25 (application of...

Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Statutory Auditors (Amendment of Companies Act 2006 and Delegation of Functions etc) Order 2012.