

SCHEDULE

Consequential amendments to secondary legislation

Insurance Accounts Directive (Miscellaneous Insurance Undertakings) Regulations 2008

20.—(1) The Insurance Accounts Directive (Miscellaneous Insurance Undertakings) Regulations 2008⁽¹⁾ are amended as follows.

(2) In regulation 2(1) (interpretation)—

- (a) omit the definition of “industrial and provident society”; and
- (b) after the definition of “insurance undertaking” insert—

““registered society” means—

- (a) a registered society within the meaning given by section 1(1) of the Co-operative and Community Benefit Societies Act 2014; or
- (b) a society registered or deemed to be registered under the Industrial and Provident Societies Act (Northern Ireland) 1969;”;

(3) In regulations 2(6)(a) and 14(4) (industrial and provident societies) for “an industrial and provident society” substitute “a registered society”.

(4) In the following provisions for “industrial and provident societies”, except where these words appear in a reference to an enactment, substitute “registered societies”—

- (a) regulation 4(2) (publication of accounts);
- (b) regulation 6(4) (appointment of auditors);
- (c) regulation 7(3) (functions of auditor);
- (d) regulation 14(1), (2) and (3);
- (e) paragraph 1 of Schedule 1 (modification of the Friendly and Industrial and Provident Societies Act 1968);
- (f) section 3A(4)(d)(ii) of that Act as applied by paragraph 3 of Schedule 1;
- (g) paragraph 1 of Schedule 2 (modification of the Industrial and Provident Societies Act (Northern Ireland) 1969); and
- (h) section 37A(4)(d)(ii) of that Act as applied by paragraph 3 of Schedule 2.

(5) In regulation 14—

- (a) for the heading substitute “Registered societies”; and
- (b) for “Industrial and Provident Societies (Group Accounts) Regulations 1969” substitute “Co-operative and Community Benefit Societies (Group Accounts) Regulations 1969”.

(1) [S.I. 2008/565](#). There are amending instruments but none is relevant.