

SCHEDULE 1

Amendments to primary legislation

PART 1

Amendments to the Building Societies Act 1986

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2. In Schedule 10C (disclosure of auditor remuneration etc required in notes to accounts)(1)—
- (a) in paragraph 1—
 - (i) in sub-paragraph (1)(a), after “auditor” insert “, or an associate of the society’s auditor,”;
 - (ii) for sub-paragraph (6)(b) substitute—
 - “(b) the notes to the individual accounts of—
 - (i) the society, and
 - (ii) a subsidiary of the society, where the subsidiary is included in the group accounts and the statutory auditor is the same for both the society and the subsidiary,
do not have to disclose the information required by that provision if the notes state that the group accounts are so required.”;
 - (b) for paragraph 2 substitute—
 - “2. The types of service in respect of which disclosure is required are—
 - (a) the auditing of accounts of any associate of the society;
 - (b) audit-related assurance services;
 - (c) taxation compliance services;
 - (d) any taxation advisory services not falling within paragraph (c);
 - (e) internal audit services;
 - (f) any assurance services not falling within paragraphs (a) to (e);
 - (g) any services relating to corporate finance transactions entered into, or proposed to be entered into, by or on behalf of the society or any of its associates not falling within paragraphs (a) to (f);
 - (h) any other non-audit services.”;
 - (c) in paragraph 3(1), for “2(j)” substitute “2(h)”.

(1) Schedule 10C was inserted by [S.I. 2008/1519](#).