
STATUTORY INSTRUMENTS

2011 No. 1265

**The Companies Act 2006 (Consequential
Amendments and Transitional Provisions) Order 2011**

**The Financial Services and Markets Act 2000 (Communications by Auditors) Regulations
2001 (S.I. 2001/2587)**

17.—(1) Regulation 2(2) (circumstances in which an auditor is to communicate) of the Financial Services and Markets Act 2000 (Communications by Auditors) Regulations 2001⁽¹⁾ is amended as follows.

(2) In sub-paragraph (d)(i)—

(a) for “the Companies Act 1985” substitute “the Companies Act 2006”;

(b) for “section 235(2)” substitute “section 495(3)(a)”.

(3) In sub-paragraph (e), for the words from “subsection (2)” to the end substitute “subsection (2), (3) or (5) of section 498 of the Companies Act 2006”.

⁽¹⁾ S.I. 2001/2587, to which there are amendments not relevant to this Order.