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SCOTTISH STATUTORY INSTRUMENTS

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**2020 No. 402**

The Companies Act 2006 (Scottish public sector companies to be audited by the Auditor General for Scotland) Order 2020

**Disapplication of audit requirements of Part 16 of the Companies Act 2006**

**3.** The requirements of Part 16 of the Companies Act 2006 as to audit of accounts do not apply to the Company for a financial year if its accounts are in that year to be audited by the Auditor General for Scotland.