
DRAFT STATUTORY INSTRUMENTS

2008 No.

**The Statutory Auditors (Delegation
of Functions etc) Order 2008**

Citation and commencement

1.—(1) This Order may be cited as the Statutory Auditors (Delegation of Functions etc) Order 2008.

(2) This article and article 2 come into force on 1st March 2008.

(3) Articles 3, 6 and 8 come into force on 1st March 2008 for the purposes of functions in relation to appointments of auditors for financial years beginning on or after 6th April 2008.

(4) Subject to paragraph (6), articles 4, 5, 7 and 9 to 11 come into force on 6th April 2008 for the purposes of functions in relation to appointments of auditors for financial years beginning on or after 6th April 2008.

(5) Article 12 comes into force on 6th April 2008.

(6) Articles 4 and 9 come into force on 29th June 2008 for the purpose of transferring the functions under sections 1242, 1243 and 1244 of, and Schedule 12 to, the Act (registered third country auditors) in relation to appointments of registered third country auditors for financial years beginning on or after 29th June 2008.