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STATUTORY INSTRUMENTS

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**2008 No. 1950**

The Insurance Accounts Directive (Lloyd's Syndicate  
and Aggregate Accounts) Regulations 2008

**PART 5**

Revocation and consequential provision

**Revocation**

**30.** The Insurance Accounts Directive (Lloyd's Syndicate and Aggregate Accounts) Regulations 2004 <sup>M1</sup> are revoked, but continue to apply to financial years beginning on or before 1 January 2008.

**Marginal Citations**

**M1** [S.I. 2004/3219](#).

**Consequential amendment**

**31.**—(1) In section 1210 of the 2006 Act (meaning of “statutory auditor” etc.), for subsection (1) (e) substitute—

“(e) a person appointed as auditor for the purposes of regulation 5 of the Insurance Accounts Directive (Lloyd's Syndicate and Aggregate Accounts) Regulations 2008 or appointed to report on the “aggregate accounts” within the meaning of those Regulations,”

(2) In relation to financial years beginning on or before 1st January 2008, subsection (1)(e) of that section is to continue to have effect without the substitution made by paragraph (1).

**Review**

<sup>F1</sup>**32.** .....

**Textual Amendments**

**F1** [Regulations](#) revoked (14.12.2023 for the revocation of reg. 32) by [Financial Services and Markets Act 2023](#) (c. 29), s. 86(3), **Sch. 1 Pt. 2** (with s. 1(4)); S.I. 2023/1382, reg. 2(c)(i)

**Changes to legislation:**

There are currently no known outstanding effects for the The Insurance Accounts Directive (Lloyd's Syndicate and Aggregate Accounts) Regulations 2008, PART 5.