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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 2

#### SYNDICATE ACCOUNTS

##### Circumstances in which names may be omitted

**14.**—(1) [<sup>F1</sup>An] auditor's name, and (where the auditor is a firm) the name of the person who signed the report as senior statutory auditor, may be omitted from copies of the report circulated, published, issued or delivered where the conditions in paragraph (2) are met.

(2) The conditions referred to in paragraph (1) are that the managing agent responsible for preparing the syndicate's accounts—

- (a) considering on reasonable grounds that statement of the name would create or be likely to create a serious risk that the auditor or senior statutory auditor, or any other person, would be subject to violence or intimidation, has resolved that the name should not be stated; and
- (b) has given notice of the resolution to the Authority, stating—
  - (i) the name and number of the syndicate;
  - (ii) the year to which the report relates; and
  - (iii) the name of the auditor and (where the auditor is a firm) the name of the person who signed the report as senior statutory auditor.

<p><b>F1</b> Word in reg. 14(1) substituted (with effect in accordance with reg. 1(7) of the amending S.I.) by <a href="#">The Statutory Auditors and Third Country Auditors Regulations 2017 (S.I. 2017/516)</a>, regs. 1(2), <b>15(6)</b></p>
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**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Insurance Accounts Directive (Lloyd's Syndicate and Aggregate Accounts) Regulations 2008. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- Regulations power to modify conferred by [2023 c. 29 s. 3Sch. 1 Pt. 2](#)
- Regulations revoked by [2023 c. 29 Sch. 1 Pt. 2](#)