
STATUTORY INSTRUMENTS

2008 No. 565

**The Insurance Accounts Directive (Miscellaneous
Insurance Undertakings) Regulations 2008**

PART 3

AUDITORS

Functions of auditor

7.—(1) The following provisions of the Companies Act 2006 apply to the auditor of an insurance undertaking as they apply to an auditor of a [^{F1}private] company—

(a) section 495 (auditor's report on company's annual accounts);

[^{F2}(aa) section 496 (auditor's report on strategic report and directors' report);]

(b) section 498 (duties of auditor);

^{F3}(c)

(2) The auditor of an insurance undertaking must supply the directors of that undertaking with such information as is necessary to enable the disclosure required by regulation 3(5) to be made.

^{F4}(3)

Textual Amendments

F1 Word in [reg. 7\(1\)](#) inserted (with effect in accordance with [reg. 2\(4\)](#) of the amending S.I.) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), [reg. 1\(2\)\(3\)](#), [Sch. 2 para. 7\(a\)\(i\)](#) (with [reg. 2\(6\)\(7\)](#))

F2 [Reg. 7\(1\)\(aa\)](#) inserted (with effect in accordance with [reg. 2\(4\)](#) of the amending S.I.) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), [reg. 1\(2\)\(3\)](#), [Sch. 2 para. 7\(a\)\(ii\)](#) (with [reg. 2\(6\)\(7\)](#))

F3 [Reg. 7\(1\)\(c\)](#) omitted (with effect in accordance with [reg. 2\(4\)](#) of the amending S.I.) by virtue of [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), [reg. 1\(2\)\(3\)](#), [Sch. 2 para. 7\(a\)\(iii\)](#) (with [reg. 2\(6\)\(7\)](#))

F4 [Reg. 7\(3\)](#) omitted (with effect in accordance with [reg. 2\(4\)](#) of the amending S.I.) by virtue of [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), [reg. 1\(2\)\(3\)](#), [Sch. 2 para. 7\(b\)](#) (with [reg. 2\(6\)\(7\)](#))

Changes to legislation:

There are currently no known outstanding effects for the The Insurance Accounts Directive (Miscellaneous Insurance Undertakings) Regulations 2008, Section 7.