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STATUTORY INSTRUMENTS

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**2008 No. 567**

**BANKS AND BANKING**

**The Bank Accounts Directive  
(Miscellaneous Banks) Regulations 2008**

<i>Made</i>	- - - -	<i>26th February 2008</i>
<i>Laid before Parliament</i>		<i>5th March 2008</i>
<i>Coming into force</i>		<i>6th April 2008</i>

**THE BANK ACCOUNTS DIRECTIVE  
(MISCELLANEOUS BANKS) REGULATIONS 2008**

PART 1

1. Citation, commencement and application
2. Interpretation
3. Meaning of “qualifying bank”

PART 2

4. Preparation of accounts
5. Publication of accounts
6. Penalties for non-compliance (accounts)

PART 3

7. Appointment of auditor
8. Functions of auditor
9. Signature of auditor’s report
10. Removal of auditor on improper grounds
11. Duty of auditor to notify appropriate audit authority
12. Duty of qualifying bank to notify appropriate audit authority
13. Penalties for non-compliance (notification of appropriate audit authority)

PART 4

14. Consequential amendment

**Status:** This is the original version (as it was originally made).

15. Revocation and transitional provision  
Signature

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SCHEDULE — MODIFICATIONS AND ADAPTATIONS OF THE COMPANIES  
ACT 2006 AND THE COMPANIES ACCOUNTS REGULATIONS

1. (1) Where a qualifying bank is unincorporated, the accounts shall...
2. Accounts prepared under these Regulations shall state they are so...
3. Sections 390 to 392 of the Companies Act 2006 (a...
4. Accounts prepared under section 396 of the Companies Act 2006...
5. Accounts prepared under these Regulations shall comply with the provisions...
6. Accounts prepared under these Regulations shall comply with the provisions...
7. Accounts prepared under section 404 of the Companies Act 2006...
8. (1) Accounts prepared under these Regulations shall comply with paragraphs...
9. Sections 485 to 488 of the Companies Act 2006 apply...
10. Sections 505 and 506 of the Companies Act 2006 apply...
11. For the purposes of the relevant provisions of the Companies...
12. Paragraphs 4 to 7 of this Schedule shall not be...

Explanatory Note