
STATUTORY INSTRUMENTS

2008 No. 567

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

PART 3

AUDITORS

Appointment of auditor

7.—(1) Sections 485 (appointment of auditors of private company: general), 486 (appointment of auditors of private company: default power of Secretary of State), 487 (term of office of auditors of private company) and 488 (prevention by members of deemed re-appointment of auditor) of the Companies Act 2006 apply in relation to the appointment of auditors of a qualifying bank subject—

- (a) where the bank concerned is unincorporated, to any necessary modifications to take account of that fact, and
- (b) to the provisions of the Schedule to these Regulations.

(2) Sections 1121 (liability of officer in default), 1123 (application to bodies other than companies) and 1130 (proceedings against unincorporated bodies) of the Companies Act 2006 apply in relation to an offence committed under section 486(3) of that Act as applied by this regulation.