STATUTORY INSTRUMENTS

2008 No. 948

The Companies Act 2006 (Consequential Amendments etc) Order 2008

Eligibility for appointment as statutory auditor: effect of appointing partnership

- **5.**—(1) Section 1216 of the Companies Act 2006 (effect of appointing partnership) applies in relation to any statutory appointment where eligibility for the appointment depends on eligibility for appointment as a statutory auditor under Part 42 of that Act.
- (2) In subsection (6)(b) of that section as it applies by virtue of this article, the reference to being prohibited by virtue of section 1214(1) of that Act from acting as statutory auditor shall be read as including a reference to being prohibited or disqualified from acting, or ineligible or disqualified for appointment, on the ground of lack of independence (of any description) by virtue of any other enactment applying in relation to the appointment.
- (3) For the purposes of this article a "statutory appointment" means an appointment in pursuance of an enactment authorising or requiring the making of the appointment.
 - (4) This article applies only where that enactment was passed or made before 6th April 2008.