

SCHEDULE 1

AMENDMENTS COMING INTO FORCE ON 6TH APRIL 2008

PART 1

AMENDMENTS ABOUT ELIGIBILITY FOR APPOINTMENT AS AUDITOR AND RELATED MATTERS

References to eligibility under section 25 of the Companies Act 1989 or Article 28 of the Companies (Northern Ireland) Order 1990

1. In the following provisions⁽¹⁾, for “company auditor under section 25 of the Companies Act 1989” substitute “statutory auditor under Part 42 of the Companies Act 2006”—

- (a) section 7(2A) of the Industrial Organisation and Development Act 1947⁽²⁾ (accounts of development councils);
- (b) paragraph 66 of the British Wool Marketing Scheme 1950 (accounts of Wool Marketing Board)⁽³⁾;
- (c) section 24(2) of the Transport Act 1962⁽⁴⁾ (accounts of transport boards);
- (d) section 13(2) of the Hairdressers (Registration) Act 1964⁽⁵⁾ (accounts of Hairdressers Registration Council);
- (e) section 21(5)(b) of the Cereals Marketing Act 1965⁽⁶⁾ (accounts of Home-Grown Cereals Authority);
- (f) paragraph 13 of Schedule 1 to the Teaching Council (Scotland) Act 1965⁽⁷⁾ (accounts of Teaching Council);
- (g) section 12(2) of the Universities (Scotland) Act 1966⁽⁸⁾ (accounts of universities);
- (h) section 19(3) of the Agriculture Act 1967⁽⁹⁾ (accounts of Meat and Livestock Commission);
- (i) section 39(3) of the New Towns (Scotland) Act 1968⁽¹⁰⁾ (accounts of development corporation);
- (j) section 7(1) of the Friendly and Industrial and Provident Societies Act 1968⁽¹¹⁾ (qualified auditors);
- (k) section 14(2) of the Transport Act 1968⁽¹²⁾ (accounts of passenger transport executive), as it has effect in Scotland and Northern Ireland;

(1) The provisions referred to in sub-paragraphs (a) to (jj) and (ll) to (pp) of paragraph 1 have all been substituted or inserted, or had words substituted or inserted, by the Schedule to the Companies Act 1989 (Eligibility for Appointment as Company Auditor) (Consequential Amendments) Regulations 1991 (S.I. 1991/1997). Subsequent footnotes note where those provisions have also been amended by other legislation.

(2) 1947 c.40.

(3) S.I. 1950/1326.

(4) 1962 c.46; section 24(2) has been amended by the Scotland Act 1998 (Cross-Border Public Authorities) (Adaptation of Functions etc) (No. 2) Order 2000 (S.I. 2000/3251), Schedule 2, Part II, paragraphs 2(1) and (15).

(5) 1964 c.89.

(6) 1965 c.14.

(7) 1965 c.19.

(8) 1966 c.13.

(9) 1967 c.22.

(10) 1968 c.16.

(11) 1968 c.55; section 7(1) has been amended by the Financial Services and Markets Act 2000 (Mutual Societies) Order 2001 (S.I. 2001/2617), Schedule 3, paragraphs 246 and 250(a).

(12) 1968 c.73.

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

- (l) paragraph 19(2) of Schedule 4 to the Hallmarking Act 1973⁽¹³⁾ (accounts of British Hallmarking Council);
- (m) section 97(7)(a) of the Local Government (Scotland) Act 1973⁽¹⁴⁾ (appointment by Accounts Commission for Scotland);
- (n) section 36(1) of the Friendly Societies Act 1974⁽¹⁵⁾ (qualified auditors);
- (o) paragraph 12(2) of Schedule 1 to the Farriers (Registration) Act 1975⁽¹⁶⁾ (accounts of Farriers Registration Council);
- (p) paragraph 14 of the Schedule to the Theatres Trust Act 1976⁽¹⁷⁾ (accounts of Theatres Trust);
- (q) section 17(8) of the Aircraft and Shipbuilding Industries Act 1977⁽¹⁸⁾ (accounts of British Shipbuilders);
- (r) article 10(3) of the Sheffield Assay Office Order 1978⁽¹⁹⁾ (accounts of the Guardians of the Standard of Wrought Plate within the Town of Sheffield);
- (s) section 22(6) of the Crown Agents Act 1979⁽²⁰⁾ as applied by paragraph 20 of Schedule 5 to that Act (accounts of Crown Agents Holding and Realisation Board);
- (t) article 12(3) of the Edinburgh Assay Office Order 1979⁽²¹⁾ (accounts of the Incorporation of Goldsmiths of the City of Edinburgh);
- (u) section 111(3) of the Education (Scotland) Act 1980⁽²²⁾ (accounts of educational endowments);
- (v) paragraph 11(2) of Schedule 31 to the Local Government, Planning and Land Act 1980⁽²³⁾ (accounts of urban development corporations);
- (w) section 10(2) of the Licensing (Alcohol Education and Research) Act 1981⁽²⁴⁾ (accounts of liquidator and of Alcohol Education and Research Council);
- (x) section 68(2) of the New Towns Act 1981⁽²⁵⁾ (accounts of Commission for New Towns);
- (y) section 8(2) of the Industrial Training Act 1982⁽²⁶⁾ (accounts of industrial training boards);
- (z) section 15(2)(a) of the Civil Aviation Act 1982⁽²⁷⁾ (accounts of Civil Aviation Authority);
- (aa) section 9(2) of the Duchy of Cornwall Management Act 1982⁽²⁸⁾ (accounts of the Duchy of Cornwall);
- (bb) section 5(5) of the Agricultural Marketing Act 1983⁽²⁹⁾ (accounts of Food from Britain);

⁽¹³⁾ 1973 c.43.

⁽¹⁴⁾ 1973 c.65.

⁽¹⁵⁾ 1974 c.46; section 36(1) has been repealed in relation to registered friendly societies and registered branches of such societies by the Friendly Societies Act 1992 (c.40), Schedule 16, paragraph 12.

⁽¹⁶⁾ 1975 c.35.

⁽¹⁷⁾ 1976 c.27.

⁽¹⁸⁾ 1977 c.3.

⁽¹⁹⁾ S.I. 1978/639.

⁽²⁰⁾ 1979 c.43.

⁽²¹⁾ S.I. 1979/1587.

⁽²²⁾ 1980 c.44; section 111(3) has been repealed in part by the Education (Scotland) Act 1981 (c.58), Schedule 9.

⁽²³⁾ 1980 c.65.

⁽²⁴⁾ 1981 c.28.

⁽²⁵⁾ 1981 c.64.

⁽²⁶⁾ 1982 c.10.

⁽²⁷⁾ 1982 c.16; section 15(2) was substituted by the Civil Aviation Authority (Auditing of Accounts) Order 1984 (S.I. 1984/65), article 3.

⁽²⁸⁾ 1982 c.47.

⁽²⁹⁾ 1983 c.3; section 5(5) has been amended by the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2003 (S.I. 2003/1326), article 13(1) and (4).

- (cc) paragraph 12(6)(a) of Schedule 3 to the National Heritage Act 1983**(30)** (accounts of the Historic Buildings and Monuments Commission for England);
- (dd) paragraph 18(3) of Schedule 1 to the Medical Act 1983**(31)** (accounts of the General Medical Council);
- (ee) section 4(2) of the Ports (Finance) Act 1985**(32)** (accounts of certain harbour authorities);
- (ff) in the Administration of Justice Act 1985**(33)**—
 - (i) section 22(4) (accounts kept by licensed conveyancers);
 - (ii) paragraph 11(2) of Schedule 3 (accounts kept by the Council of Licensed Conveyancers);
- (gg) paragraph 9(5) of Schedule 3 to the Oil and Pipelines Act 1985**(34)** (accounts of the Oil and Pipelines Agency);
- (hh) section 51(2) of the Housing Act 1985**(35)** (service charges: certification of information about costs);
 - (ii) section 97(6) of the Housing Associations Act 1985**(36)** (accounts of Housing Corporation);
- (jj) section 28(2) of the Landlord and Tenant Act 1985**(37)** (service charges: certification of information about costs);
- (kk) in the Education Reform Act 1988**(38)**—
 - (i) section 124B(6)(a)**(39)** (accounts of higher and further education corporations);
 - (ii) paragraph 18(5)(a) of Schedule 7**(40)** (accounts of higher education corporations);
- (ll) paragraph 11(2) of Schedule 8 to the Housing Act 1988**(41)** (accounts of Housing Action Trusts);
- (mm) section 32(3) of the Opticians Act 1989**(42)** (accounts of General Optical Council);
- (nn) article 10(3) of the Birmingham Assay Office Order 1989**(43)** (accounts of the Guardians of the Standard of Wrought Plate in Birmingham);
- (oo) paragraph 9(4) of Schedule 5 to the Courts and Legal Services Act 1990**(44)** (accounts of the Authorised Conveyancing Practitioners Board);
- (pp) in the Broadcasting Act 1990**(45)**—
 - (i) paragraph 12(3) of Schedule 3 (accounts of Channel Four Television Corporation);
 - (ii) paragraph 12(3) of Schedule 6 (accounts of Welsh Authority);

(30) 1983 c.47.

(31) 1983 c.54.

(32) 1985 c.30.

(33) 1985 c.61; section 22(4) has been substituted by the Legal Services Act 2007 (c.29), Schedule 17, paragraphs 1 and 11(b) with effect from a date to be appointed.

(34) 1985 c.62.

(35) 1985 c.68; section 51(2) has been repealed in relation to dwellings let on long leases by the Landlord and Tenant Act 1987 (c.31), section 41(2).

(36) 1985 c.69.

(37) 1985 c.70.

(38) 1988 c.40.

(39) Section 124B was inserted by the Further and Higher Education Act 1992 (c.13), section 71(1). Section 124B(6) has been amended by the Public Audit (Wales) Act 2004 (c.23), Schedule 2, paragraph 9(1) and (4).

(40) Paragraph 18(5) was substituted by the Further and Higher Education Act 1992 (c.13), Schedule 8, paragraph 59(b).

(41) 1988 c.50.

(42) 1989 c.44.

(43) S.I. 1989/900.

(44) 1990 c.41; Schedule 5 has been repealed by the Legal Services Act 2007 (c.29), Schedule 21, paragraphs 83 and 100(b) with effect from a date to be appointed.

(45) 1990 c.42.

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

- (iii) paragraph 11(3) of Schedule 19 (accounts of Gaelic Media Service);
- (qq) in the Trade Union and Labour Relations (Consolidation) Act 1992⁽⁴⁶⁾—
 - (i) section 30(4) (access to accounting records of trade union);
 - (ii) section 34(1) (eligibility for appointment as auditor of trade union);
- (rr) section 69(1) of the Charities Act 1993⁽⁴⁷⁾ (investigation of charity accounts);
- (ss) section 46(2)(a) of the Environment Act 1995⁽⁴⁸⁾ (accounts of Environment Agency);
- (tt) regulation 60(1)(b)(iv) of the Financial Services and Markets Act 2000 (Regulated Activities) Order 2001⁽⁴⁹⁾ (conditions for excluded funeral plan contracts);
- (uu) section 14(4)(a) of the Public Audit (Wales) Act 2004⁽⁵⁰⁾ (accounts of local government bodies in Wales);
- (vv) paragraph 14(2)(a) of Schedule 8 to the Government of Wales Act 2006⁽⁵¹⁾ (Auditor General for Wales).

⁽⁴⁶⁾ 1992 c.52.

⁽⁴⁷⁾ 1993 c.10; section 69(1) has been amended by the Charities Act 2006 (c.50), Schedule 8, paragraphs 96 and 154(1) and (2).

⁽⁴⁸⁾ 1995 c.25; section 46 has been repealed so far as relating to the Scottish Environment Protection Agency by the Public Finance Accountability (Scotland) Act 2000 (asp 1), Schedule 4, paragraph 13(1) and (2).

⁽⁴⁹⁾ S.I. 2001/544.

⁽⁵⁰⁾ 2004 c.23.

⁽⁵¹⁾ 2006 c.32.