

SCHEDULE 2

Amendments to the Insurance Accounts Directive (Miscellaneous Insurance Undertakings) Regulations 2008

16. In Schedule 2 (modification of the Industrial and Provident Societies Act (Northern Ireland) 1969⁽¹⁾)—

- (a) in the heading to the Schedule, for “THE INDUSTRIAL AND PROVIDENT SOCIETIES ACT (NORTHERN IRELAND) 1969” substitute “THE CO-OPERATIVE AND COMMUNITY BENEFIT SOCIETIES ACT (NORTHERN IRELAND) 1969”;
- (b) in paragraph 1, for “the Industrial and Provident Societies Act (Northern Ireland) 1969” substitute “the Co-operative and Community Benefit Societies Act (Northern Ireland) 1969”;
- (c) in paragraph 15, for sub-paragraphs (a) and (b) substitute—
 - “(a) for subsection (1A), substitute—
“(1A) “Relevant auditor’s report” means—
 - (a) the auditor’s report required to be prepared by sections 495 and 496 of the Companies Act 2006 as applied by regulation 7 of the Insurance Accounts Directive (Miscellaneous Insurance Undertakings) Regulations 2008, and
 - (b) any auditor’s report on a balance sheet made during the year;””

⁽¹⁾ 1969 c. 24 (N.I.).