

## SCHEDULE 2

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

7. In regulation 7 (functions of auditor)—
  - (a) in paragraph (1)—
    - (i) in the introductory words, before “company” insert “private”;
    - (ii) after sub-paragraph (a) insert—

“(aa) section 496 (auditor’s report on strategic report and directors’ report)**(1)**”;
    - (iii) omit sub-paragraph (c);
  - (b) omit paragraph (3).

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**(1)** Section 496 was substituted by [S.I. 2015/980](#) and amended by [S.I. 2016/649](#).