
WELSH STATUTORY INSTRUMENTS

2000 No. 999

**The Health Act 1999 (Fund-holding Practices)
(Transfer of Assets, Savings, Rights and Liabilities
and Transitional Provisions) (Wales) Order 2000**

PART V

ACCOUNTS

Preparation of accounts

9.—(1) Subject to paragraph (2), the duty in section 98(2B)(c) of the 1977 Act⁽¹⁾ shall apply to former members of a fund-holding practice which was a residual fund-holding practice (including those former members of such a practice who have renounced recognition in accordance with regulation 11 of the 1996 Regulations⁽²⁾) with respect to the financial year 1999-2000 as it applies for other financial years.

(2) Where, during the financial year 1999-2000, recognition has been removed from the former members of a fund-holding practice in accordance with regulations 13 and 14 or 15 and 16 of the 1996 Regulations, the duty imposed under section 98(2B)(c) of the 1977 Act shall be performed by the Health Authority.

(3) For the purposes of paragraphs (1) and (2), section 98(2B) of the 1977 Act shall continue to apply as though the fund-holding provisions had not been repealed.

(4) The former members of a fund-holding practice which was a residual fund-holding practice shall submit the annual accounts for the financial year 1999-2000 to the Health Authority on or before 13th May 2000.

Audit of accounts

10. Any duty imposed on the former members of a fund-holding practice by Part II of the Audit Commission Act 1998⁽³⁾ but not performed by 1st April 2000 shall be performed by the former members of the fund-holding practice in accordance with the provisions of that Part and of any directions which may be given by the National Assembly as though the fund-holding provisions had not been repealed.

(1) Section 98(2B)(c) of the 1977 Act was inserted by the National Health Service and Community Care Act 1990 (c. 19), section 20(2)(b), and amended by the Health Authorities Act 1995, section 2(1) and Schedule 1, paragraph 50(c);
(2) Regulation 11 was amended by S.I. 1999/261, regulation 14.
(3) 1998 (c. 18).