

SCHEDULE 4

TRANSITIONAL PROVISIONS AND SAVINGS

PART 1

PROVISIONS COMING INTO FORCE ON 6TH APRIL 2008

Statutory auditors (ss.1209 to 1241 and 1245 to 1264)

41.—(1) The following provisions of Chapter 6 of Part 42 of the Companies Act 2006 (statutory auditors: supplementary and general provisions) apply to auditors, supervisory bodies or qualifying bodies to whom Chapters 2 to 5 of that Part apply—

- (a) sections 1248 and 1249 (second audits);
- (b) section 1250 (false and misleading statements);
- (c) section 1251 (fees);
- (d) section 1254 (directions to comply with international obligations);
- (e) sections 1255 to 1257 (general provisions about offences);
- (f) sections 1258 and 1259 (notices etc).

(2) Sections 29, 40 to 45 and 49 of the Companies Act 1989 or Articles 32, 42 to 47 and 51 of the Companies (Northern Ireland) Order 1990 continue to apply to auditors, supervisory bodies or qualifying bodies to whom sections 25 to 28 and 30 to 39 of that Act or Articles 28 to 31 and 33 to 41 of that Order apply.

(3) The repeal of sections 52 to 54 of the Companies Act 1989 or Articles 54 to 56 of the Companies (Northern Ireland) Order 1990 (definitions) does not affect the operation of those provisions for the purposes of interpreting provisions of that Act or that Order that continue to apply on or after 6th April 2008.