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STATUTORY INSTRUMENTS

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**2008 No. 565**

**The Insurance Accounts Directive (Miscellaneous Insurance Undertakings) Regulations 2008**

**PART 3**

**AUDITORS**

**Signature of auditor's report**

**8.**—(1) Sections 503 to 506 of the Companies Act 2006 (signature of auditor's report) apply in relation to the auditor's report required by regulation 3(1)(b), subject to—

- (a) any necessary modifications to take account of the fact that the insurance undertaking is unincorporated, and
- (b) the modifications made by paragraph (2).

(2) The modifications are—

- (a) in section 505(1)(b) and section 506(2)(b), the references to the Secretary of State are to be construed as references to the Authority [<sup>F1</sup>and the Financial Conduct Authority (if it is not the Authority)], and
- (b) in section 506(1)(b), the reference to the copy of the report delivered to the registrar under Chapter 10 of Part 15 (filing of accounts and reports) is to be construed as a reference to any copy of the report made available for inspection by, or supplied to, the Authority [<sup>F1</sup>and the Financial Conduct Authority (if it is not the Authority)].

<sup>F2</sup>(3) .....

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| <p><b>F1</b> Words in reg. 8(2) inserted (1.4.2013) by <a href="#">The Financial Services Act 2012 (Consequential Amendments and Transitional Provisions) Order 2013 (S.I. 2013/472)</a>, art. 1(1), <b>Sch. 2 para. 137(b)</b></p> <p><b>F2</b> <a href="#">Reg. 8(3)</a> omitted (with effect in accordance with reg. 2(4) of the amending S.I.) by virtue of <a href="#">The Statutory Auditors Regulations 2017 (S.I. 2017/1164)</a>, reg. 1(2)(3), <b>Sch. 2 para. 8</b> (with reg. 2(6)(7))</p> |
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**Changes to legislation:**

There are currently no known outstanding effects for the The Insurance Accounts Directive (Miscellaneous Insurance Undertakings) Regulations 2008, Section 8.