

SCHEDULE 2

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

9. After regulation 8 insert—

“Offences in connection with auditor’s report and guidance

8A. Sections 507 to 509 of the Companies Act 2006⁽¹⁾ apply in relation to an auditor’s report on an insurance undertaking’s annual accounts as they apply to an auditor’s report on a private company’s annual accounts, subject to the modification that references in those sections to provisions of the Companies Act 2006 are to be construed as references to those provisions as applied by these Regulations.”.

(1) 2006 c. 46. Sections 508 and 509 were amended by S.I. 2016/649.