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SCOTTISH STATUTORY INSTRUMENTS

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**2022 No. 207**

**COMPANIES**

**The Companies Act 2006 (Scottish public sector companies to be audited by the Auditor General for Scotland) Order 2022**

*Made* - - - - *14th June 2022*

*Coming into force* - - *15th June 2022*

The Scottish Ministers make the following Order in exercise of the powers conferred by section 483(1) and (4) of the Companies Act 2006<sup>(1)</sup> and of all other powers enabling them to do so.

In accordance with section 483(2) of the Companies Act 2006, it appears to Scottish Ministers that Scottish Rail Holdings Limited is entirely or substantially funded from a body having accounts falling within paragraph (a) or (b) of section 483(3) of that Act.

In accordance with section 483(5) of that Act, a draft of the Order has been laid before, and approved by resolution of, the Scottish Parliament.

**Citation, commencement and interpretation**

1.—(1) This Order may be cited as the Companies Act 2006 (Scottish public sector companies to be audited by the Auditor General for Scotland) Order 2022 and comes into force on the day after it is made.

(2) In this Order “the Company” means Scottish Rail Holdings Limited, a private limited company bearing company number SC548826 and having its registered office at Buchanan House, Port Dundas Road, Glasgow, Scotland, G4 0HF.

**Scottish Rail Holdings Limited: audit by the Auditor General for Scotland**

2. The accounts of the Company are to be audited by the Auditor General for Scotland.

**Disapplication of audit requirements of Part 16 of the Companies Act 2006**

3. The requirements of Part 16 of the Companies Act 2006 as to audit of accounts do not apply to the Company for a financial year if its accounts are in that year to be audited by the Auditor General for Scotland.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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St Andrew's House,  
Edinburgh  
14th June 2022

*JENNY GILRUTH*  
Authorised to sign by the Scottish Ministers

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

Article 2 of this Order provides that Scottish Rail Holdings Limited (“the Company”), being a company with a registered office in Scotland, is to have its accounts audited by the Auditor General for Scotland. Article 3 provides that the company will be exempt from the auditing of company accounts requirements of Part 16 of the Companies Act 2006.