

SCHEDULE

Public Finance and Accountability (Scotland) Act 2000

4. In the Public Finance and Accountability (Scotland) Act 2000⁽¹⁾, in section 21 (audit of accounts)—

- (a) in subsection (5), the words following paragraph (b) are repealed; and
- (b) after subsection (5) insert—

“(6) In this section, “EEA State” means a member State, Norway, Iceland or Lichtenstein.”.

⁽¹⁾ [2000 asp 1](#), Section 21 was amended by paragraph 27 of Schedule 1 to the Companies Act 2006 (Consequential Amendments etc) Order 2008 ([S.I. 2008/948](#)).