

SCHEDULES

SCHEDULE 6

CONSEQUENTIAL AMENDMENTS AND TRANSITIONAL PROVISIONS

PART II

TRANSITIONAL PROVISIONS

Final accounts of unincorporated Agents

- 1 (1) If by the appointed day—
- (a) the unincorporated Agents have not prepared a statement of accounts in respect of their last full financial year ; or
 - (b) the statement of accounts prepared by them in respect of that year has not been audited,
- the following sub-paragraph shall apply.
- (2) It shall be the duty of the Crown Agents and the Board, acting jointly—
- (a) to prepare in respect of the period between the beginning of the last full financial year of the unincorporated Agents and the beginning of the first accounting year a statement of accounts dealing, with the unincorporated Agents ; and
 - (b) to submit that statement to the Minister within such time after the appointed day as the Minister may direct.
- 2 (1) If—
- (a) on the appointed day the circumstances are such that subparagraph 1(2) does not apply ; and
 - (b) the beginning of the first accounting year does not coincide with the end of the last full financial year of the unincorporated Agents,
- the following sub-paragraph shall apply.
- (2) It shall be the duty of the Crown Agents and the Board, acting jointly—
- (a) to prepare in respect of the period between the end of the last full financial year of the unincorporated Agents and the beginning of the first accounting year a statement of accounts dealing with the unincorporated Agents ; and
 - (b) to submit that statement to the Minister within such time after the appointed day as the Minister may direct.
- 3 Without prejudice to section 30(1)(c), an order under section 31(2) may contain such supplementary, incidental and transitional provisions as the Minister thinks fit with respect to any statement of accounts to be submitted to him under paragraph 1 or 2.