
Changes to legislation: Housing Act 1996, Paragraph 16E is up to date with all changes known to be in force on or before 07 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 1

REGISTERED SOCIAL LANDLORDS: REGULATION

PART III

ACCOUNTS AND AUDIT

[^{F1}Companies exempt from audit requirements: accountant's report

Textual Amendments

- F1** Sch. 1 para. 16A and cross-heading inserted (18.1.2005) by [Housing Act 2004 \(c. 34\)](#), s. 270(3)(c), **Sch. 11 para. 18**

- [^{F2}16E. In paragraphs 16A to 16D—
- “company” means a company registered under the Companies Act 1985;
 - “financial year” has the meaning given by section 390 of the Companies Act 2006;
 - “firm” has the meaning given by section 1173(1) of that Act;
 - “individual accounts” has the meaning given by section 394 of that Act;
 - “qualified auditor”, in relation to a company, means a person who—
 - (a) is eligible for appointment as a statutory auditor of the company under Part 42 of that Act, and
 - (b) is not prohibited from acting as statutory auditor of the company by virtue of section 1214 of that Act (independence requirement).]]

Textual Amendments

- F2** Sch. 1 paras. 16A-16E substituted for Sch. 1 para. 16A (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 2(2), **Sch. 1 para. 202(3)** (with arts. 6, 11, 12)

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Changes and effects yet to be applied to :

- specified provision(s) savings for amendments by 2018 anaw 1, s. 6, Sch. 6 by [S.I. 2019/110 reg. 5](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act savings and transitional provisions for amendments by S.I. 2022/1166 by [S.I. 2022/1172 Regulations](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 124(1A) inserted by [2016 c. 22 Sch. 7 para. 20\(2\)](#)
- s. 124(6) inserted by [2016 c. 22 Sch. 7 para. 20\(6\)](#)
- s. 124A124B inserted by [2016 c. 22 Sch. 7 para. 21](#)
- s. 125A(3A)(3B) inserted by [2016 c. 22 Sch. 7 para. 22\(3\)](#)
- s. 130A inserted by [2016 c. 22 Sch. 8 para. 7](#)
- s. 133(1A) inserted by [2016 c. 22 Sch. 8 para. 9\(2\)](#)
- s. 143J(3A) inserted by [2016 c. 22 Sch. 8 para. 13\(2\)](#)
- s. 143J(7)(a) words omitted by [S.I. 2022/1166 reg. 25\(11\)\(b\)](#) (This amendment comes into force immediately after 2016 c. 22, s. 120 and Sch. 8 para. 13(3) come into force)
- s. 143GA143GB inserted by [2016 c. 22 Sch. 8 para. 10](#)
- s. 143MA(3A)-(3D) inserted by [2016 c. 22 Sch. 7 para. 27\(3\)](#)
- s. 143MB inserted by [2016 c. 22 Sch. 7 para. 28](#)