

## SCHEDULE 1

### AMENDMENTS COMING INTO FORCE ON 6TH APRIL 2008

## PART 1

### AMENDMENTS ABOUT ELIGIBILITY FOR APPOINTMENT AS AUDITOR AND RELATED MATTERS

#### **Public Finance and Accountability (Scotland) Act 2000 (asp 1)**

**27.** In section 21 of the Public Finance and Accountability (Scotland) Act 2000 (audit), in subsection (5)(a), for “eligible for appointment as a company auditor under section 25 of the Companies Act 1989” substitute “eligible for appointment as a statutory auditor under Chapter 2 of Part 42 of the Companies Act 2006”.