
STATUTORY INSTRUMENTS

2012 No. 1439

The Supervision of Accounts and Reports (Prescribed Body) and Companies (Defective Accounts and Directors' Reports) (Authorised Person) Order 2012

Amendments to categories of permitted disclosure

6.—(1) After section 15D(4)(a) of the 2004 Act insert—

“(aa) for the purpose of facilitating the carrying out of inspections under any of the following—

(i) paragraph 23 of Schedule 10 to the Companies Act 2006 (arrangements for independent monitoring of audits of listed companies and other major bodies);

(ii) paragraph 23A of that Schedule to that Act (arrangements for independent monitoring of third country audits); and

(iii) paragraph 1 of Schedule 12 to that Act (arrangements for independent monitoring of audits of UK-traded non-EEA companies);”.

(2) After section 461(4)(a) of the 2006 Act insert—

“(aa) for the purpose of facilitating the carrying out of inspections under paragraph 23 of Schedule 10 (arrangements for independent monitoring of audits of listed companies and other major bodies);”.

Changes to legislation:

There are currently no known outstanding effects for the The Supervision of Accounts and Reports (Prescribed Body) and Companies (Defective Accounts and Directors' Reports) (Authorised Person) Order 2012, Section 6.