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**Changes to legislation:** Local Audit and Accountability Act 2014, Cross Heading: Companies Act 2006 (c. 46) is up to date with all changes known to be in force on or before 26 April 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](#)

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## SCHEDULES

### SCHEDULE 12

#### RELATED AMENDMENTS

##### *Companies Act 2006 (c. 46)*

- 78 In Part 1 of Schedule 11A to the Companies Act 2006 (specified persons for the purposes of the disclosure provisions in section 1224A of that Act), after paragraph 17 insert—
- “**17A** A recognised supervisory body as defined in section 1217(4) and Schedule 10 as they have effect by virtue of Schedule 5 to the Local Audit and Accountability Act 2014.
- 17B** A recognised qualifying body as defined in section 1219(13) as it has effect by virtue of that Schedule.
- 17C** A body designated by the Secretary of State under section 1252 (delegation of the Secretary of State's functions) as it has effect by virtue of that Schedule.
- 17D** A body with which a recognised supervisory body within the meaning of that Act is participating in arrangements for the purposes of paragraph 23 (independent monitoring of certain audits) or 24 (independent investigation of public interest cases) of Schedule 10 as it has effect by virtue of that Schedule.”

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#### **Commencement Information**

**II** Sch. 12 para. 78 in force at 1.4.2015 by [S.I. 2015/841](#), [art. 3\(x\)](#)

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**Changes and effects yet to be applied to :**

- specified provision(s) amendment to earlier commencing S.I. 2015/841 by [S.I. 2016/675 art. 2](#)