

SCHEDULE

Further transitional, transitory and saving provisions

Disclosure of information

6.—(1) Information relating to a particular body or person that was obtained by an auditor, or by a person acting on behalf of an auditor, under or by virtue of the 1998 Act is to be treated for the purposes of Schedule 11 (disclosure of information) to the 2014 Act as information obtained by a local auditor under or by virtue of that Act or in the course of an audit under that Act.

(2) Nothing in the 2014 Act affects sections 49 and 49ZA of the 1998 Act in their operation in relation to offences committed before 1st April 2015.