
Changes to legislation: Deregulation Act 2015, Paragraph 5 is up to date with all changes known to be in force on or before 21 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](#)

SCHEDULES

SCHEDULE 5

AUDITORS CEASING TO HOLD OFFICE

PART 1

NOTIFICATION REQUIREMENTS

- 5 (1) Section 518 (rights of resigning auditor) is amended as follows.
- (2) In subsection (1), for the words from “auditor's notice of resignation” to the end of the subsection substitute “auditor's (A's) notice of resignation is accompanied by a statement under section 519 except where—
- (a) the company is a non-public interest company, and
 - (b) the statement includes a statement to the effect that A considers that none of the reasons for A's ceasing to hold office, and no matters (if any) connected with A's ceasing to hold office, need to be brought to the attention of members or creditors of the company (as required by section 519(3B)).”
- (3) In subsection (2), for “circumstances connected with” substitute “ reasons for, and matters connected with, ”.
- (4) In subsection (3), in the words after paragraph (b), for “circumstances connected with” substitute “ reasons for, and matters connected with, ”.

Commencement Information

II Sch. 5 para. 5 in force at 1.10.2015 by S.I. 2015/1732, art. 2(d) (with arts. 4, 6)

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing SI 2015/994 art. 13 Sch. by [S.I. 2015/1405 art. 2\(3\)](#)

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

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

- s. 110A inserted by [2016 c. 12 s. 16\(1\)](#)