

*These notes refer to the Companies Act 2006 (c.46)  
which received Royal Assent on 8 November 2006*

# COMPANIES ACT 2006

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## EXPLANATORY NOTES

### COMMENTARY

#### **Part 16: Audit**

#### *Chapter 6: Auditors' Liability*

#### *Section 532: Voidness of provisions protecting auditors from liability*

818. This section restates the existing general prohibition, currently in section 310 of the 1985 Act, against a company indemnifying its auditor against claims by the company in the case of negligence or other default. Any such indemnities are void and unenforceable except where permitted by sections 533 to 536.