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**Changes to legislation:** Deregulation Act 2015, Paragraph 10 is up to date with all changes known to be in force on or before 25 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 5

#### AUDITORS CEASING TO HOLD OFFICE

##### PART 1

###### NOTIFICATION REQUIREMENTS

- 10 (1) Section 524 (information to be given to accounting authorities) is amended as follows.
- (2) For subsection (1) substitute—
- “ (1) Where the appropriate audit authority receives a statement under section 522 or a notice under section 523, the authority may forward to the accounting authorities—
- (a) a copy of the statement or notice, and
- (b) any other information the authority has received from the auditor or the company concerned in connection with the auditor's ceasing to hold office.”
- (3) Omit subsection (3).
- (4) In the heading, for “Information to be given” substitute “ Provision of information ”.

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###### Commencement Information

**II** Sch. 5 para. 10 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\(1\)](#)