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**Changes to legislation:** Deregulation Act 2015, Paragraph 11 is up to date with all changes known to be in force on or before 24 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

- 11 (1) Section 525 (meaning of “appropriate audit authority” and “major audit”) is amended as follows.
- (2) In subsection (1)—
- (a) in paragraph (a)—
- (i) for the words before sub-paragraph (i) substitute “ in relation to an auditor of a public interest company (other than an Auditor General) ”;
- (ii) in sub-paragraph (ii), after “receiving the” insert “ statement or ”;
- (b) in paragraph (b), for the words from the beginning to “a major audit” substitute “ in relation to an auditor of a non-public interest company (other than an Auditor General) ”;
- (c) in paragraph (c), for “in the case of an audit conducted by” substitute “ in relation to ”.
- (3) Omit subsections (2) and (3).
- (4) In the heading, omit “and “major audit””.

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###### Commencement Information

**11** Sch. 5 para. 11 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\(1\)](#)