

---

STATUTORY INSTRUMENTS

---

**2005 No. 1967**

The Companies (Audit, Investigations and  
Community Enterprise) (Northern Ireland) Order 2005

PART II

AUDITORS, ACCOUNTS, DIRECTORS' LIABILITIES AND INVESTIGATIONS

CHAPTER I

AUDITORS

*Services provided by auditors*

**Disclosure of services provided by auditors and related remuneration**

9.—(1) For Article 398B of the 1986 Order (remuneration of auditors or their associates for non-audit work) substitute—

**“Disclosure of services provided by auditors or associates and related remuneration**

**398B.**—(1) The Department may make provision by regulations for securing the disclosure of—

- (a) the nature of any services provided for a company by the company’s auditors (whether in their capacity as such or otherwise) or by their associates;
  - (b) the amount of any remuneration received or receivable by a company’s auditors, or their associates, in respect of any services within sub-paragraph (a).
- (2) The regulations may provide—
- (a) for disclosure of the nature of any services provided to be made by reference to any class or description of services specified in the regulations (or any combination of services, however described);
  - (b) for the disclosure of amounts of remuneration received or receivable in respect of services of any class or description specified in the regulations (or any combination of services, however described);
  - (c) for the disclosure of separate amounts so received or receivable by the company’s auditors or any of their associates, or of aggregate amounts so received or receivable by all or any of those persons.
- (3) The regulations may—
- (a) provide that “remuneration” includes sums paid in respect of expenses;
  - (b) apply to benefits in kind as well as to payments of money, and require the disclosure of the nature of any such benefits and their estimated money value;

- (c) apply to services provided for associates of a company as well as to those provided for a company;
  - (d) define “associate” in relation to an auditor and a company respectively.
- (4) The regulations may provide that any disclosure required by the regulations is to be made—
- (a) in a note to the company’s annual accounts (in the case of its individual accounts) or in such manner as is specified in the regulations (in the case of group accounts),
  - (b) in the directors' report required by Article 242, or
  - (c) in the auditors' report under Article 243.
- (5) If the regulations provide that any such disclosure is to be made as mentioned in paragraph (4)(a) or (b), the regulations may—
- (a) require the auditors to supply the directors of the company with any information necessary to enable the disclosure to be made;
  - (b) provide for any provision within paragraph (6) to apply in relation to a failure to make the disclosure as it applies in relation to a failure to comply with a requirement of this Order or (as the case may be) a provision of Part VIII.
- (6) The provisions are—
- (a) Articles 241(5) and 242(5); and
  - (b) any provision of Articles 253 to 253C.
- (7) Nothing in paragraphs (2) to (6) affects the generality of paragraph (1).
- (8) Regulations under this Article shall be subject to negative resolution.”
- (2) In Article 398A of the 1986 Order (remuneration of auditors)—
- (a) paragraph (3) (auditors' remuneration to be disclosed in note to accounts) accordingly ceases to have effect, and
  - (b) in paragraph (5) (application to benefits in kind), for the words from “payments in cash” onwards substitute “payments of money.”
- (3) In paragraph 1(1) of Schedule 4A to that Order (form and contents of group accounts), omit “Article 398A(3) (amount of auditors' remuneration) and”.