

*These notes refer to the Deregulation Act 2015 (c.20)  
which received Royal Assent on 26 March 2015*

# DEREGULATION ACT 2015

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### *Schedule 23: Legislation no longer of practical use*

##### **Part 1: Companies**

888. *Paragraph 1* removes unnecessary provisions relating to the audit of charitable companies. The provisions were originally included in the Companies Act 2006 to address an anticipated transitional issue in relation to moving the rules requiring audits of some small charitable companies from the Companies Acts to charities legislation. The envisaged situation only arose in Scotland and England and Wales for a short transitional period, and did not arise in Northern Ireland. This means that the provisions are no longer needed and can be repealed.
889. The repeal generally forms part of the law of England and Wales, Scotland and Northern Ireland and comes into force at the end of the period of 2 months beginning with the day on which the Act is passed.