
Changes to legislation: Deregulation Act 2015, Paragraph 9 is up to date with all changes known to be in force on or before 20 March 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

SCHEDULES

SCHEDULE 5

AUDITORS CEASING TO HOLD OFFICE

PART 1

NOTIFICATION REQUIREMENTS

- 9 (1) Section 522 (duty of auditor to notify appropriate audit authority) is amended as follows.
- (2) For subsections (1) to (4) substitute—
- “(1) Where an auditor of a company sends a statement under section 519, the auditor must at the same time send a copy of the statement to the appropriate audit authority.”
- (3) In the heading, for “notify” substitute “ send statement to ”.

Commencement Information

II Sch. 5 para. 9 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\(1\)](#)