Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE 6

AUDITORS

Statement by auditor ceasing to hold office

- **19.**—(1) If a person ceasing to hold office as auditor fails to comply with paragraph 18 above, he is guilty of an offence and liable—
 - (a) on conviction on indictment, to a fine;
 - (b) on summary conviction, to a fine not exceeding the statutory maximum.
- (2) In proceedings for an offence under sub-paragraph (1) above, it is a defence for the person charged to show that he took all reasonable steps and exercised all due diligence to avoid the commission of the offence.