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STATUTORY INSTRUMENTS

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**2005 No. 2417**

**COMPANIES**

**The Companies (Disclosure of Auditor  
Remuneration) Regulations 2005**

*Made* - - - - - *25th August 2005*  
*Laid before Parliament* *31st August 2005*  
*Coming into force* *1st October 2005*

**THE COMPANIES (DISCLOSURE OF AUDITOR  
REMUNERATION) REGULATIONS 2005**

1. Citation, commencement and transitional provision
  2. Interpretation
  3. Disclosure of remuneration: small and medium-sized companies
  4. Disclosure of remuneration: other companies
  5. Group accounts
  6. Duty of auditors to supply information
  7. Failure to make the required disclosure
- Signature

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SCHEDULE 1 — Associates of a company's auditors

1. Each of the following shall be regarded as an associate...
2. Where a company's auditors are a partnership, each of the...
3. Where a company's auditors are a body corporate (other than...
4. For the purposes of this Schedule— (a) "acting as an...

SCHEDULE 2 — Types of service in respect of which disclosure is to be made

1. The auditing of accounts of associates of the company pursuant...
2. Other services supplied pursuant to such legislation.
3. Other services relating to taxation.
4. Services relating to information technology.
5. Internal audit services.
6. Valuation and actuarial services.
7. Services relating to litigation.
8. Services relating to recruitment and remuneration.

**Status:** This is the original version (as it was originally made).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

9. Services relating to corporate finance transactions entered into or proposed...
10. All other services.

Explanatory Note