
STATUTORY INSTRUMENTS

2008 No. 489

COMPANIES

**The Companies (Disclosure of Auditor Remuneration
and Liability Limitation Agreements) Regulations 2008**

Made - - - - 23rd February 2008

Laid before Parliament 27th February 2008

Coming into force 6th April 2008

**THE COMPANIES (DISCLOSURE OF AUDITOR
REMUNERATION AND LIABILITY LIMITATION
AGREEMENTS) REGULATIONS 2008**

PART 1

INTRODUCTORY

1. Citation and commencement
2. Application and revocation
3. Interpretation

PART 2

DISCLOSURE OF REMUNERATION

4. Disclosure of remuneration: small and medium-sized companies
5. Disclosure of remuneration: other companies
6. Group Accounts
7. Duty of auditor to supply information

PART 3

LIABILITY LIMITATION AGREEMENTS

8. Disclosure of liability limitation agreements
Signature

SCHEDULE 1 — Associates of a company's auditor

1. Each of the following shall be regarded as an associate...
2. Where a company's auditor is a partnership, each of the...

3. Where a company's auditor is a body corporate (other than...
4. A distant associate of a company's auditor is a person...
5. In this Schedule— (a) “acting as an insolvency practitioner” shall...

SCHEDULE 2 — Type 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.
9. Services relating to corporate finance transactions entered into or proposed...
10. All other services.

Explanatory Note