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STATUTORY INSTRUMENTS

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**2008 No. 567**

**The Bank Accounts Directive  
(Miscellaneous Banks) Regulations 2008**

**PART 3  
AUDITORS**

**Duty of auditor to notify appropriate audit authority**

**11.**—(1) Where an auditor of a qualifying bank ceases for any reason to hold office, he must notify the appropriate audit authority.

(2) The notice must—

- (a) inform the appropriate audit authority that he has ceased to hold office, and
- (b) if the auditor resigns, be accompanied by a copy of any notice of resignation and a statement of the reasons for his resignation.

(3) The auditor must comply with this regulation—

- (a) if he resigns, at the same time as he deposits his notice of resignation at the principal office of the qualifying bank or otherwise informs it of his resignation;
- (b) in any other case, not later than the end of the period of 14 days beginning with the date on which he ceases to hold office.