
STATUTORY INSTRUMENTS

2016 No. 649

The Statutory Auditors and Third
Country Auditors Regulations 2016

PART 4

Miscellaneous

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

18.—(1) The Companies (Disclosure of Auditor Remuneration and Liability Limitation Agreements) Regulations 2008⁽¹⁾ are amended as follows.

(2) In regulation 4 (disclosure of remuneration: small and medium-sized companies)—

- (a) in paragraph (1), omit “small or”; and
- (b) omit paragraph (4).

(3) In regulation 6 (group accounts), for sub-paragraph (2)(b) substitute—

- “(b) a subsidiary company where—
 - (i) its parent is required to prepare and does prepare group accounts in accordance with the Act,
 - (ii) the company is included in the consolidation, and
 - (iii) the statutory auditor is the same for both the company and its parent;”.

⁽¹⁾ [S.I. 2008/489](#). There are no relevant amending instruments.