
STATUTORY INSTRUMENTS

2019 No. 970

The Companies (Directors' Remuneration Policy and
Directors' Remuneration Report) Regulations 2019

PART 2

Amendments to the Companies Act 2006

CHAPTER 3

Amendments to Part 16 (audit)

Amendments to section 498

26. In section 498 (duties of auditor)—

- (a) in subsections (1)(c) and (2)(c), after “quoted company” insert “or unquoted traded company”;
- (b) after subsection (6) insert—

“(7) In this section “unquoted traded company” means a traded company (as defined by section 360C) that is not a quoted company.”.