

# Companies Act 2006

### **2006 CHAPTER 46**

PART 16 U.K.

**AUDIT** 

CHAPTER 4 U.K.

REMOVAL, RESIGNATION, ETC OF AUDITORS

Removal of auditor

# Notice to registrar of resolution removing auditor from office U.K.

- (1) Where a resolution is passed under section 510 (resolution removing auditor from office), the company must give notice of that fact to the registrar within 14 days.
- (2) If a company fails to give the notice required by this section, an offence is committed by—
  - (a) the company, and
  - (b) every officer of it who is in default.
- (3) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 3 on the standard scale and, for continued contravention, a daily default fine not exceeding one-tenth of level 3 on the standard scale.

#### **Modifications etc. (not altering text)**

- C1 Ss. 507-509 applied (with modifications) (1.10.2008) by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 (S.I. 2008/1911), reg. 43
- C2 Ss. 484-539 applied (with modifications) (1.10.2009) by The Unregistered Companies Regulations 2009 (S.I. 2009/2436), regs. 3-5, **Sch. 1 para. 11** (with transitional provisions and savings in regs. 7, 9, Sch. 2)

# **Status:**

Point in time view as at 06/04/2008. This version of this provision has been superseded.

# **Changes to legislation:**

There are currently no known outstanding effects for the Companies Act 2006, Section 512.