

Duty of company to notify Supervisory Authority of auditor's cessation of office

404. (1) Where, for any reason, during the period between the conclusion of the last annual general meeting and the conclusion of the next annual general meeting of a company, a statutory auditor ceases to hold office by virtue of section 394 or 400, the company shall—

(a) in such form and manner as the Supervisory Authority specifies, and

(b) within 30 days after the date of that cessation,

notify the Supervisory Authority that the auditor has ceased to hold office.

(2) That notification shall be accompanied by—

(a) in the case of resignation of the auditor, the notice served by the auditor under section 400 (1),
or

(b) in the case of removal of the auditor at a general meeting pursuant to section 394—

(i) a copy of the resolution removing the auditor, and

(ii) a copy of any representations in writing made to the company, pursuant to section 397 (2), by the outgoing auditor in relation to the intended resolution except where such representations were not sent out to the members of the company in consequence of an application to the court under section 397 (4).

(3) In this section—

(a) “resignation” includes an indication of unwillingness to be re-appointed at an annual general meeting; and

(b) a reference to a notice served under section 400 (1) includes a reference to a notice given by the auditor that is referred to in section 383 (2)(c).