



STATUTORY INSTRUMENTS.

**S.I. No. 246 of 2017**



COMPANIES (ACCOUNTING) ACT 2017 (COMMENCEMENT) ORDER  
2017

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2017

I, MARY MITCHELL O'CONNOR, Minister for Jobs, Enterprise and Innovation, in exercise of the powers conferred on me by section 1(2) of the Companies (Accounting) Act 2017 (No. 9 of 2017), hereby order as follows:

1. This Order may be cited as the Companies (Accounting) Act 2017 (Commencement) Order 2017.

2. In this Order, "Act of 2017" means the Companies (Accounting) Act 2017 (No. 9 of 2017).

3. Subject to Article 4, the 9th day of June 2017 is appointed as the day on which the Act of 2017 shall come into operation.

4. Subject to section 14 of the Act of 2017, the Act of 2017 shall apply to any financial year which commenced on or after 1 January 2017 for the following:

- (a) financial statements of a company;
- (b) a directors' report including any group directors' report;
- (c) a statutory auditors' report on the financial statements referred to in paragraph (a) and on the directors' report referred to in paragraph (b);
- (d) an entity payment report;
- (e) a consolidated payment report;
- (f) a payment report or consolidated payment report prepared in accordance with equivalent reporting requirements;
- (g) an auditors' report referred to in Regulation 93 (amended by section 100(b) of the Act of 2017) of the European Communities (Undertakings for Collective Investment in Transferable Securities Regulations 2011 (S.I. No. 352 of 2011));

*Notice of the making of this Statutory Instrument was published in  
"Iris Oifigiúil" of 6th June, 2017.*

(h) an auditors' report referred to in Regulation 23(4A) (amended by section 101 of the Act of 2017) of the European Union (Alternative Investment Fund Managers) Regulations 2013 (S.I. No. 257 of 2013).



GIVEN under my Official Seal,  
2 June 2017.

MARY MITCHELL O'CONNOR,  
Minister for Jobs, Enterprise and Innovation.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
FOILSEACHÁIN RIALTAIS,  
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2  
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nó trí aon díoltóir leabhar.

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