



STATUTORY INSTRUMENTS.

S.I. No. 224 of 2015



EUROPEAN COMMUNITIES (ACCOUNTS) (AMENDMENT)
REGULATIONS 2015

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I, RICHARD BRUTON, Minister for Jobs, Enterprise and Innovation, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972), and for the purpose of giving further effect to Council Directive 90/604/EEC of 8 November 1990¹, Council Directive 90/605/EEC of 8 November 1990² and Article 11 of Council Directive 89/666/EEC³ of 21 December 1989, hereby make the following regulations:

1. These Regulations may be cited as the European Communities (Accounts) (Amendment) Regulations 2015.

2. In these Regulations “Principal Regulations” means the European Communities (Accounts) Regulations 1993 (S.I. No.396 of 1993).

3. The Principal Regulations and these Regulations may be cited together as the European Communities (Accounts) Regulations 1993 and 2015 and shall be construed as one.

4. A provision of the Principal Regulations to the extent that it—

(a) imposes an obligation on an unlimited company to prepare accounts (whether individual or group accounts) or imposes a requirement in respect of accounts (of either of the foregoing kind) prepared or to be prepared by such a company, or

(b) otherwise makes provision in respect of accounts (whether individual or group accounts) prepared or to be prepared by an unlimited company,

shall cease to have effect on 1 June 2015.

5. A reference in Regulation 4 to accounts shall be deemed to include a reference to a directors' report.

¹O.J. No. L317, 16.11.1990, p. 57

²O.J. No. L317, 16.11.1990, p.60

³O.J. No. L395, 21.12.1989, p.36

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 2nd June, 2015.*



Given under my Official Seal,
29 May 2015.

RICHARD BRUTON,
Minister for Jobs, Enterprise and Innovation.

EXPLANATORY NOTE:

(This note is not part of the Instrument and does not purport to be a legal interpretation)

These regulations amend the 1993 Regulations to the extent that they exclude unlimited companies from certain provisions, on the basis that those provisions are already covered by the Companies Act 2014.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2
(Teil: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843)
nó trí aon díoltóir leabhar.

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