



STATUTORY INSTRUMENTS.

S.I. No. 61 of 2007



COMPANIES (AUDITING AND ACCOUNTING) ACT 2003
(COMMENCEMENT) ORDER 2007

(Prn. A7/0208)

S.I. No. 61 of 2007

COMPANIES (AUDITING AND ACCOUNTING) ACT 2003
(COMMENCEMENT) ORDER 2007

I, MICHAEL AHERN, Minister of State at the Department of Enterprise, Trade and Employment, in exercise of the powers conferred on me by section 2 of the Companies (Auditing and Accounting) Act 2003 (No. 44 of 2003) and the Enterprise, Trade and Employment (Delegation of Ministerial Functions) (No. 2) Order 2004 (S.I. No. 808 of 2004), hereby order as follows:

1. This Order may be cited as the Companies (Auditing and Accounting) Act 2003 (Commencement) Order 2007.

2. The 1st day of March, 2007 is appointed as the day on which paragraphs (a), (b), (c) and (e) of section 37 of the Companies (Auditing and Accounting) Act 2003 (No. 44 of 2003) come into operation.



Given under my hand,
15 February 2007

MICHAEL AHERN.

Minister of State at the Department of Enterprise,
Trade and Employment.

EXPLANATORY NOTE

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

This Order fixes the 1st March, 2007 as the date on which Section 37(a), (b), (c) and (e) of the Companies (Auditing and Accounting) Act, 2003 comes into operation. Section 37 amends Section 194 of the Companies Act, 1990. The substance of the amendment is to amplify the requirements at subsection (5) of section 194 relating to possible indictable offences such as to require auditors to furnish further information, and provide access to books and documents, to the Director of Corporate Enforcement.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 20th February, 2007.*

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ón
OIFIG DHÍOLTA FOILSEACHAN RIALTAIS,
TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2
nó tríd an bpost ó
FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA,
51 FAICHE STIABHNA, BAILE ÁTHA CLIATH,
(Teil: 01 - 6476834/35/36/37; Fax: 01 - 6476843)
nó trí aon díoltóir leabhar.

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased directly from the
GOVERNMENT PUBLICATIONS SALE OFFICE
SUN ALLIANCE HOUSE, MOLESWORTH STREET, DUBLIN 2,
or by mail order from
GOVERNMENT PUBLICATIONS, POSTAL TRADE SECTION,
51 ST. STEPHEN'S GREEN, DUBLIN 2
(Tel: 01-6476834/35/36/37; Fax: 01-6476843)
or through any bookseller.

€1.27

ISBN 1-4064-1269-4



9 781406 412697