



STATUTORY INSTRUMENTS.

S.I. No. 177 of 2010



COMPANIES (AUDITING AND ACCOUNTING) ACT 2003
(COMMENCEMENT) ORDER 2010

(Prn. A10/0592)

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(COMMENCEMENT) ORDER 2010

I, BATT O'KEEFFE, Minister for 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), hereby order as follows:

1. This Order may be cited as the Companies (Auditing and Accounting) Act 2003 (Commencement) Order 2010.

2. The 28th day of April, 2010 is appointed as the day on which sections 38, 39 and 40 of the Companies (Auditing and Accounting) Act 2003 (No. 44 of 2003) come into operation.



GIVEN under my Official Seal,
28 April 2010.

BATT O'KEEFFE,
Minister for Enterprise, Trade and Employment.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 4th May, 2010.*

EXPLANATORY NOTE

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

This Order fixes the date on which Sections 38, 39 and 40 of the Companies (Auditing and Accounting) Act, 2003 come into operation. Sections 38, 39 and 40 amend Sections 198, 199 and 200 of the Companies Act, 1990 respectively.

Section 38 substitutes a new section for Section 198 of the Act of 1990 (register of auditors). The new Section 198 retains in modified form the essence of the existing Section 198, and updates and extends the provision in relation to the register of auditors.

Section 39 amends Section 199 of the Act of 1990 (transitional provisions concerning register). The amendments bring into primary law provisions that were effectively already included there by virtue of the Companies Act 1990 (Auditors) Regulations 1992 (S.I. No. 259 of 1992). The amendments also make consequential amendments to Section 199 arising from changes made to Section 191 of the Companies Act 1990, by Section 32 and Schedule 1 to the Companies (Auditing and Accounting) Act, 2003.

Section 40 amends Section 200 of the Companies Act 1990 (duty to keep registrar informed). As with the previous section, the amendments bring into primary law provisions that were effectively already included there by virtue of the Companies Act 1990 (Auditors) Regulations 1992 (S.I. No. 259 of 1992).

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ón
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