



STATUTORY INSTRUMENTS.

S.I. No. 169 of 2015



COMPANIES ACT 2014 (COMMENCEMENT) ORDER 2015.

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I, RICHARD BRUTON, Minister for Jobs, Enterprise and Innovation, in exercise of the powers conferred on me by section 1(2) of the Companies Act 2014 (No 38 of 2014), hereby order as follows:

1. This Order may be cited as the Companies Act 2014 (Commencement) Order 2015.

2. In this Order “Act of 2014” means the Companies Act 2014 (No. 38 of 2014).

3. The 1st day of June 2015 is appointed as the day on which the Act of 2014, other than—

(a) section 4(1) in so far as it relates to Part V of the Companies Act 1990 (No. 33 of 1990),

(b) section 4(2) in so far as it relates to Regulation 6 of the European Communities (Mergers and Divisions of Companies) (Amendment) Regulations 2011 (S.I. No.306 of 2011),

(c) the provisions specified in Article 4(3), and

(d) section 1325,

shall come into operation.

4. (1) In this Article “financial year” does not include a financial year that begins before the 1st day of June 2015.

(2) The first day of the financial year of a company, by reference to which functions of the company under a provision of the Act of 2014 specified in paragraph (3) are performable, is appointed as the day on which that provision shall come into operation.

(3) Each of the following is a provision of the Act of 2014 referred to in paragraph (2): sections 167, 225, 305(1)(b), 306(1), 326(1)(a) and 330.

5. For the avoidance of doubt, in a case in which financial statements of a company are prepared before the 1st day of June 2015, references in sections 353 and 354 of the Act of 2014 to section 290 of that Act are to be read, by virtue of Schedule 6 to the Act of 2014, as references to the corresponding provision of the prior Companies Acts.

Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 5th May, 2015.



Given under my Official Seal,
1 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)

The purpose of this Order is to commence the Companies Act 2014.

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