



Number 46 of 2013

Companies (Miscellaneous Provisions) Act 2013



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COMPANIES (MISCELLANEOUS PROVISIONS) ACT 2013

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ACTS REFERRED TO

Bankruptcy Act 1988 (No. 27)

Companies (Amendment) Act 1986 (No. 25)

Companies (Amendment) Act 1990 (No. 27)

Companies (Auditing and Accounting) Act 2003 (No. 44)

Companies Act 1963 (No. 33)

Companies Act 1990 (No. 33)

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Company Law Enforcement Act 2001 (No. 28)

Finance Act 2011 (No. 6)

Personal Insolvency Act 2012 (No. 44)

Taxes Consolidation Act 1997 (No. 39)



Number 46 of 2013

COMPANIES (MISCELLANEOUS PROVISIONS) ACT 2013

An Act to amend the Companies (Amendment) Act 1990 with respect to the jurisdiction of the courts in examinerships, to amend sections 7, 17 and 18 of the Companies (Amendment) Act 1986 and section 128 of the Companies Act 1963, to make further provision about the duties and powers of designated officers in circumstances where search warrants have been issued under section 20 of the Companies Act 1990, to amend the Company Law Enforcement Act 2001 by substituting a new section for section 18 thereof, to amend the Personal Insolvency Act 2012 in relation to sections 25, 26, 27, 43 and 44 of that Act, to amend the Bankruptcy Act 1988 in relation to sections 17(2), 105(2), 130, 140A, 140B and 141 of that Act, to enable levies to be imposed on statutory auditors and audit firms with respect to the external quality assurance of certain of their activities in the field of statutory audits, to enable the State to make provision in respect of a matter that Article 2(4) of Commission Decision 2011/30/EU of 19 January 2011 permits Member States to make provision in respect of and to provide for related matters. [24th December, 2013]

Be it enacted by the Oireachtas as follows:

Definition

1. In this Act “Minister” means the Minister for Jobs, Enterprise and Innovation.

Amendment of Companies (Amendment) Act 1990

2. (1) Section 2 of the Companies (Amendment) Act 1990 is amended by adding the following subsections after subsection (6):

“(7) In this section ‘court’ means—

- (a) in the case of any company (including one referred to in paragraph (b)), the High Court; or
- (b) in the case of a company that, in respect of the latest financial year of the company that has ended prior to the date of the presentation of the petition, fell to be treated as a small company by virtue of section 8 or 9 of the Companies (Amendment) Act 1986, the Circuit Court,

and—

- (i) all subsequent references to the court in this Act shall, as respects the powers and jurisdiction of the court with respect to an examinership on foot of an appointment made under this section by the Circuit Court, be read accordingly; and
 - (ii) the jurisdiction under section 3(7) to appoint an examiner on an interim basis, and the jurisdiction to do the things referred to in section 3A, are likewise available to the Circuit Court in the case of a company specified in paragraph (b).
 - (8) For the purpose of paragraph (b) of subsection (7), if the latest financial year of the company concerned ended within 3 months prior to the date of the presentation of the petition, the reference in that paragraph to the latest financial year of the company shall be construed as a reference to the financial year of the company that preceded its latest financial year (but that reference shall only be so construed if that preceding financial year ended no more than 15 months prior to the date of the presentation of the petition).
 - (9) The jurisdiction of the Circuit Court under this Act in relation to a company shall be exercisable by the judge of the Circuit Court—
 - (a) for the circuit in which the registered office of the company is situated at the time of the presentation of the petition or in which it has, at that time, its principal place of business; or
 - (b) if, at that time, there is no registered office of the company and its principal place of business is outside the State, for the Dublin Circuit.
 - (10) On the making of an order appointing an examiner to a company, the proper officer of the Central Office of the High Court or, as the case may be, the county registrar shall, on request and payment of the prescribed fee and subject to any conditions that may be specified in rules of court, give to the examiner concerned—
 - (a) a copy of the order, certified by the officer to be a true copy; and
 - (b) any other prescribed particulars.
 - (11) For the purposes of the Circuit Court's jurisdiction under this Act, references in this section, and elsewhere in this Act, to a petition include references to any originating process specified by rules of court for those purposes.”.
- (2) The Companies (Amendment) Act 1990 is further amended—
- (a) by repealing section 3(9), and
 - (b) in section 4, by adding the following subsections after subsection (8)—
 - “(9) The Circuit Court shall only have jurisdiction to make an order referred to in subsection (1)(a) or (b) if the related company is a

company that, in respect of the latest financial year of it that has ended prior to the relevant time referred to in subsection (1), fell to be treated as a small company by virtue of section 8 or 9 of the Companies (Amendment) Act 1986.

- (10) For the purposes of subsection (9), if the latest financial year of the company concerned ended within 3 months prior to the relevant time referred to in subsection (1), the reference in subsection (9) to the latest financial year of the company shall be construed as a reference to the financial year of the company that preceded its latest financial year (but that reference shall only be so construed if that preceding financial year ended no more than 15 months prior to the relevant time referred to in subsection (1)).”.

Amendment of sections 7, 17 and 18 of Companies (Amendment) Act 1986

3. (1) In this section “Act of 1986” means the Companies (Amendment) Act 1986.

(2) Section 7 of the Act of 1986 is amended—

- (a) in subsection (1)(a), by deleting all the words beginning with “and a copy of the report of the auditors on” down to and including the words “meeting of the company for that year, and” and substituting—

“being, in each case, the accounts laid or to be laid before the annual general meeting of the company for that year, together with a copy of the report of the auditors on, and the report of the directors accompanying, those accounts, and each reference in this paragraph to a copy shall be construed in accordance with subsection (1D) of this section, and”.

(b) by inserting the following subsection after subsection (1C)—

“(1D) Each reference in subsection (1) of this section to a copy of a document is a reference to a copy that satisfies the following conditions—

- (a) it is a true copy of the original save for the difference that the signature or signatures on the original, and any date or dates thereon, shall appear in typeset form on the copy, and
- (b) it is accompanied by a certificate of a director and the secretary of the company, that bears the signature of the director and the secretary in electronic or written form, stating that the copy is a true copy of the original (and one such certificate relating to all of the documents mentioned in subsection (1) of this section suffices and the foregoing statement need not be qualified on account of the difference permitted by paragraph (a) of this subsection as to the form of a signature or of a date).”.

and

- (c) in subsection (2), after “and the fact that the copy has been so amended shall be stated therein”, by inserting “, and any amendments so made and that statement shall be in typeset form”.

(3) Section 17 of the Act of 1986 is amended—

- (a) in subsection (1)(f), before “the group accounts”, by inserting “a copy (as that expression is to be construed in accordance with subsection (3) of this section) of”, and

- (b) by adding the following subsection after subsection (2)—

“(3) In subsection (1)(f) of this section the reference to a copy of the group accounts is a reference to a copy that satisfies the following conditions—

- (a) it is a true copy of the original save for the difference that the signature or signatures on the original, and any date or dates thereon, shall appear in typeset form on the copy, and

- (b) it is accompanied by a certificate of a director and the secretary of the parent undertaking, that bears the signature of the director and the secretary in electronic or written form, stating that the copy is a true copy of the original (and the foregoing statement need not be qualified on account of the difference permitted by paragraph (a) of this subsection as to the form of a signature or of a date).”.

(4) Section 18 of the Act of 1986 is amended—

- (a) by substituting the following for subsection (1)—

“(1) Abridged accounts (within the meaning of section 19 of this Act) that have been prepared shall be signed as required by section 156 of the Principal Act and there shall be annexed to the annual return required by the Principal Act to be made by the company to the registrar of companies a copy (as that expression is to be construed in accordance with subsection (5) of this section) of those abridged accounts, and the copy of the balance sheet so annexed shall—

- (a) contain the statement required by subsection (2) of this section in a position immediately above the signatures (being the signatures in the form specified in subsection (5) of this section) appended pursuant to the said section 156, and

- (b) be accompanied by a copy (as that expression is to be construed in accordance with subsection (5) of this section) of the report of the auditors of the company in relation to those abridged accounts under subsection (3) of this section.”.

- (b) in subsection (2), by substituting for “An abridged balance sheet of a company prepared pursuant to any of the provisions of sections 10 to 12 of this Act and annexed to the said annual return” the following—

“Each of the following, namely an abridged balance sheet of a company prepared pursuant to any of the provisions of sections 10 to 12 of this Act and the copy (as that expression is to be construed in accordance with subsection (5) of this section) annexed to the said annual return”,

- (c) in subsection (3), by deleting all the words beginning with “but shall be accompanied” down to and including the words “company’s individual accounts.” and substituting the following—

“but shall be accompanied by a copy (as that expression is to be construed in accordance with subsection (5) of this section) of a special report of the auditors containing—

- (a) a copy (as that expression is to be so construed) of the report made by the auditors of the company under subsection (4) of this section on those abridged accounts, and
- (b) a copy (as that expression is to be so construed) of the report of the auditors under section 193 of the Companies Act 1990 on the company’s individual accounts,

and the original of such special report shall state the name of the auditors and be signed and dated (and section 193(4G)(b) of the Companies Act 1990 shall apply as regards such signing as it applies to the signing of an auditors’ report referred to in paragraph (b) of this subsection).”

and

- (d) by substituting the following for subsection (5)—

“(5) In this section a reference to a copy of any accounts, report or other document is a reference to a copy that satisfies the following conditions—

- (a) it is a true copy of the original save for the difference that the signature or signatures on the original, and any date or dates thereon, shall appear in typeset form on the copy, and
- (b) it is accompanied by a certificate of a director and the secretary of the company, that bears the signature of the director and the secretary in electronic or written form, stating that the copy is a true copy of the original (and one such certificate relating to all of the documents mentioned in this section suffices and the foregoing statement need not be qualified on account of the difference permitted by paragraph (a) of this subsection as to the form of a signature or of a date).”

Amendment of section 128 of Companies Act 1963

4. Section 128 of the Companies Act 1963 is amended—

- (a) in subsection (1), by substituting the following for paragraphs (a) to (c)—
- “(a) a copy of every balance sheet laid or to be laid before the annual general meeting of the company for that year (including every document required by law to be annexed to the balance sheet); and
 - (b) a copy of the report of the auditors on, and of the report of the directors accompanying, each such balance sheet; and
 - (c) where any such balance sheet or document required by law to be annexed thereto is in any language other than the English or Irish language, there shall be annexed to that balance sheet a translation in English or Irish of the balance sheet or document certified in the prescribed manner to be a correct translation,
- and each reference in this subsection to a copy shall be construed in accordance with subsection (1A).”
- (b) by inserting after subsection (1) the following—
- “(1A) Each reference in subsection (1) to a copy of a document is a reference to a copy that satisfies the following conditions—
- (a) it is a true copy of the original save for the difference that the signature or signatures on the original, and any date or dates thereon, shall appear in typeset form on the copy; and
 - (b) it is accompanied by a certificate of a director and the secretary of the company, that bears the signature of the director and the secretary in electronic or written form, stating that the copy is a true copy of the original (and one such certificate relating to all of the documents mentioned in subsection (1) suffices and the foregoing statement need not be qualified on account of the difference permitted by paragraph (a) as to the form of a signature or of a date).”
- (c) in subsection (2), after “and the fact that the copy has been so amended shall be stated thereon”, by inserting “, and any amendments so made and that statement shall be in typeset form”
- (d) in subsection (6B), by substituting the following for paragraphs (a) and (b)—
- “(a) confirms that they audited the accounts for the relevant year, and
 - (b) includes within it the report made to the members of the company pursuant to section 193 of the Act of 1990,
- and such report shall state the name of the auditors and be signed and dated (and section 193(4G)(b) of the Act of 1990 shall apply as regards such signing as it applies to the signing of an auditors’ report referred to in paragraph (b)).”

and

(e) by substituting the following for subsection (6C)—

“(6C) A copy of the report prepared in accordance with subsection (6B) shall be attached to the company’s annual return and ‘copy’ in this subsection means a copy that satisfies the following conditions—

- (a) it is a true copy of the original save for the difference that the signature or signatures on the original, and any date or dates thereon, shall appear in typeset form on the copy; and
- (b) it is accompanied by a certificate of a director and the secretary of the company, that bears the signature of the director and the secretary in electronic or written form, stating that the copy is a true copy of the original (and the foregoing statement need not be qualified on account of the difference permitted by paragraph (a) as to the form of a signature or of a date).”.

Designated officers: provision for certain contingencies that may arise in relation to them

5. The Companies Act 1990 is amended by inserting the following section after section 20—

“Provisions catering for certain contingencies concerning designated officers

20A. (1) If, at any time after a search warrant has been issued under section 20—

- (a) the designated officer named therein (including any designated officer who is named therein by reason of any prior application under this subsection)—
 - (i) has ceased to be an officer of the Director (by reason of death, retirement, resignation, dismissal, reassignment or any other cause); or
 - (ii) is otherwise unable to perform his or her functions (by reason of absence from duty, illness, incapacity or any other cause);

or

- (b) the Director has reasonable grounds for apprehending that any of the circumstances referred to in paragraph (a) is likely to arise, then another designated officer may apply to a judge of the District Court for an order under subsection (2).

- (2) On the hearing of an application under subsection (1) the judge of the District Court may, if—
 - (a) the judge is satisfied that it is appropriate to do so; and
 - (b) the date to be specified under paragraph (ii) will fall during the period of validity of the warrant (including, if that is the case, such

period as extended under section 20(10)),

make an order directing that the search warrant be endorsed so as to—

- (i) substitute the name of another designated officer (the ‘new officer’) for the name of the designated officer who was expressed to have been authorised under the search warrant immediately prior to the making of the order (the ‘previous officer’); and
 - (ii) specify the time and date from which that substitution is to take effect.
- (3) Where an order under subsection (2) is made then, with effect from the time on the date endorsed pursuant to paragraph (ii) of that subsection—
- (a) the search warrant shall continue in full force and effect, but shall operate to authorise the new officer to execute the warrant as fully as if he or she had been the designated officer named in the warrant when it was first issued;
 - (b) the search warrant shall no longer operate to authorise the previous officer to execute the warrant (but without prejudice to the validity of anything done previously thereunder by that officer); and
 - (c) the order shall operate to—
 - (i) relieve the previous officer from any duties to which he or she had been subject under section 20(2E) or (2F) (but without prejudice to the validity of anything done previously thereunder by that officer); and
 - (ii) impose upon the new officer any duties under section 20(2E) or (2F) that have not yet been fully discharged.
- (4) If—
- (a) the period of validity of a search warrant issued under section 20 (including, if that is the case, such period as extended under section 20(10)) has expired; and
 - (b) either of the conditions specified in subsection (1)(a) or (b) is satisfied,
- then a designated officer may apply to a judge of the District Court for an order providing for each of the matters referred to in subsections (2) and (3), other than those relating to the conferral or removal of the power of execution, and, on the making of such an application, the judge of the District Court may make such an order accordingly and subsections (2) and (3) shall apply for that purpose with any necessary modifications.
- (5) For the purpose of subsection (4), subsection (1)(a) shall apply as if for ‘(including any designated officer who is named therein by reason

of any prior application under this subsection)’ there were substituted ‘(including any designated officer who is named therein by reason of any prior application under this subsection or subsection (4))’.

- (6) An application under subsection (1) or (4) may, if a judge of the District Court directs, be heard otherwise than in public.”.

Disclosure of information to Director of Corporate Enforcement or his or her officers

6. The Company Law Enforcement Act 2001 is amended by substituting the following section for section 18—

“Disclosure of information to Director or officer of Director

18. (1) Notwithstanding any other law—

- (a) the Competition Authority;
- (b) a member of the Garda Síochána;
- (c) an officer of the Revenue Commissioners;
- (d) the Insolvency Service of Ireland;
- (e) the Irish Takeover Panel; or
- (f) such other authority or other person as may be prescribed,

may disclose to the Director or an officer of the Director information that, in the opinion of the authority or other person disclosing it—

- (i) relates to the commission of an offence under the Companies Acts or non-compliance otherwise with those Acts or with the duties and obligations to which companies and their officers are subject; or
 - (ii) is information that could materially assist the Director or an officer of the Director in investigating—
 - (I) whether an offence under the Companies Acts has been committed or whether there has been non-compliance otherwise with those Acts or with the duties and obligations to which companies and their officers are subject; or
 - (II) without prejudice to the generality of clause (I), in a case where the making of an application for a disqualification order in relation to a particular person in accordance with section 160(2) (h) of the Act of 1990 is contemplated, whether and to what extent the matters mentioned in section 160(3A) of that Act apply in the circumstances concerned.
- (2) Without prejudice to the generality of subsection (1), an officer of the Revenue Commissioners shall, notwithstanding any other law, be permitted to give or produce evidence relating to taxpayer information (within the meaning of section 851A (inserted by the Finance Act 2011) of the Taxes Consolidation Act 1997) in connection with any

proceedings initiated under the Companies Acts.

- (3) For the avoidance of doubt, the fact that particular circumstances specified in subsection (1)(i) or (ii) have been invoked by an authority or other person as the basis for disclosure by it or him or her of information under that subsection shall not prevent the Director or an officer of the Director from using the information in relation to other circumstances specified in subsection (1)(i) or (ii).
- (4) In this section ‘officer’, in relation to a company, means any director, shadow director (within the meaning of the Act of 1990), promoter, receiver, liquidator, examiner, auditor or secretary of the company.”.

Amendment of Companies (Auditing and Accounting) Act 2003

7. The Companies (Auditing and Accounting) Act 2003 is amended—

(a) by inserting the following section after section 14—

“Funding in respect of functions of Supervisory Authority under certain regulations

14A. (1) In this section—

‘public-interest entities’ has the same meaning as in Regulation 3 of the 2010 Regulations;

‘statutory audit firm’ has the same meaning as in Regulation 3 of the 2010 Regulations;

‘statutory auditor’ has the same meaning as in Regulation 3 of the 2010 Regulations;

‘the 2010 Regulations’ means the European Communities (Statutory Audits) (Directive 2006/43/EC) Regulations 2010 (S.I. No. 220 of 2010).

- (2) For the purposes specified in subsection (3), the Supervisory Authority may impose, with the Minister’s consent and subject to subsections (4) to (6), one or more levies in each financial year of the Supervisory Authority on statutory auditors and audit firms auditing public-interest entities.
- (3) Money received by the Supervisory Authority under this section may be used only for the purposes of meeting expenses properly incurred by it in performing its functions and exercising its powers under Regulations 83 and 84 of the 2010 Regulations and under any other Regulations of those Regulations that contain consequential or incidental provisions on, or in relation to, those Regulations 83 and 84.
- (4) In addition to the requirement under subsection (2) with regard to the Minister’s consent, the total amount levied in any financial year of the Supervisory Authority on statutory auditors and audit firms shall not

exceed an amount in relation to that year specified in writing by the Minister for the purposes of this subsection.

- (5) The Supervisory Authority shall—
- (a) establish criteria for apportioning a levy among the several statutory auditors and audit firms auditing public-interest entities,
 - (b) submit the criteria to the Minister for approval before imposing the levy, and
 - (c) specify the date on which the levy is due to be paid by the relevant statutory auditors and audit firms.
- (6) As a consequence of the apportionment of the levy under subsection (5), different statutory auditors and audit firms may be required to pay different amounts of the levy.
- (7) Notwithstanding that the particular audit of a public-interest entity has been carried out by a statutory auditor, no levy under this section shall be imposed on the statutory auditor if he or she was designated by a statutory audit firm to carry out the audit, and the levy under this section shall, in those circumstances, be imposed on the statutory audit firm instead.
- (8) The Supervisory Authority may recover, as a simple contract debt in any court of competent jurisdiction, from a statutory auditor or audit firm from which the levy is due, a levy imposed under this section.”,

and

- (b) in section 16(1), after “section 14(1) and (2)”, by inserting “and section 14A(2)”.

Provision in respect of certain discretion afforded by Commission Decision 2011/30/EU

8. (1) In this section—

“Regulations of 2010” means the European Communities (Statutory Audits)(Directive 2006/43/EC) Regulations 2010 (S.I. No. 220 of 2010);

“third-country audit entity” has the same meaning as in Regulation 3 of the Regulations of 2010;

“third-country auditor” has the same meaning as in Regulation 3 of the Regulations of 2010.

- (2) The Minister may by regulations provide that Chapter 3 of Part 8 of the Regulations of 2010 shall apply to third-country auditors and third-country audit entities that carry out audits of the annual or group accounts of a company falling within Regulation 113(2) of the Regulations of 2010 and incorporated in a country listed in Annex II to Commission Decision 2011/30/EU of 19 January 2011 (as amended by Commission Decision 2013/288/EU of 13 June 2013), including that Annex as it stands—

- (a) amended from time to time, or

- (b) replaced by another Annex (or an equivalent provision listing third countries for the purpose of the discretion of the kind afforded to Member States by Article 2(4) of Commission Decision 2011/30/EU of 19 January 2011).
- (3) Every regulation under this section shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the regulation is passed by either such House within the next 21 days on which that House has sat after the regulation is laid before it, the regulation shall be annulled accordingly, but without prejudice to the validity of anything done previously thereunder.

Amendment of Personal Insolvency Act 2012

9. The Personal Insolvency Act 2012 is amended—

- (a) in section 25, by substituting the following definition for the definition of “debt”:
 - “ ‘debt’, in relation to a debtor, means a debt for a liquidated sum that, on the application date, is payable either immediately or at some certain future time;”,
 - (b) in section 26, by deleting subsection (4),
 - (c) in section 27(6), by substituting the following for paragraph (a):
 - “(a) the information contained in the debtor’s Prescribed Financial Statement is true and accurate in all material respects, and”,
 - (d) in section 43(3)(b), by substituting the following for subparagraph (v):
 - “(v) the procedural requirements specified in this Chapter were not complied with;
 - (vi) the specified debtor, by his or her conduct within the period of 6 months ending on the application date, arranged his or her financial affairs primarily with a view to being or becoming eligible for the issue of a Debt Relief Notice.”,
- and
- (e) in section 44(3), by substituting the following for paragraph (f):
 - “(f) the procedural requirements specified in this Chapter were not complied with;
 - (g) the specified debtor, by his or her conduct within the period of 6 months ending on the application date, arranged his or her financial affairs primarily with a view to being or becoming eligible for the issue of a Debt Relief Notice.”.

Amendment of Bankruptcy Act 1988

10. The Bankruptcy Act 1988 is amended—

- (a) in section 17 by the substitution of the following for subsection (2):

“(2) The Court shall cause notice of the adjudication to be given as soon as may be in the prescribed manner in the *Iris Oifigiúil*, and—

- (a) in at least one daily newspaper circulating in the State, or
- (b) by the publication of the notice on the website of the Insolvency Service of Ireland.”,

(b) in section 105, by the substitution of the following for subsection (2):

“(2) On an adjudication under subsection (1) the Court shall proceed as in bankruptcy and cause notice of the adjudication to be given forthwith in the prescribed manner in the *Iris Oifigiúil*, and—

- (a) in at least one daily newspaper circulating in the State, or
- (b) by the publication of the notice on the website of the Insolvency Service of Ireland,

and the petitioner shall be subject to the jurisdiction of the Court in the same manner as any other bankrupt, and any proposal which may have been made or accepted or approved shall be void.”,

(c) by the substitution of the following for section 130:

“Arranging publication of notice without authority

130. A person who—

(a) arranges for or causes the publication of a notice under this Act—

- (i) in the *Iris Oifigiúil*,
- (ii) in a newspaper, or
- (iii) on the website of the Insolvency Service of Ireland,

without authority under this Act, or

(b) arranges or causes the publication of such a notice, knowing that the contents of such notice are false in a material respect,

shall be guilty of an offence.”,

(d) in section 140A—

(i) by the insertion after subsection (1) of the following subsection:

“(1A) The register referred to in subsection (1) may be kept in electronic format.”,

(ii) in subsection (3) by the substitution of the following for paragraph (c):

“(c) any fee prescribed for that purpose by the Insolvency Service of Ireland.”,

and

(iii) by the substitution of the following for subsection (5):

“(5) The register shall be open to public inspection on payment of such fee (if any) as may be prescribed for that purpose by the Insolvency Service of Ireland.”,

(e) in section 140B(1) by the substitution of—

“in the prescribed manner—

(i) in the *Iris Oifigiúil*, and

(ii) in either—

(I) at least one daily newspaper circulating in the State, or

(II) on the website of the Insolvency Service of Ireland.”

for

“in the prescribed manner in *Iris Oifigiúil* and in at least one daily newspaper circulating in the State.”,

and

(f) by the substitution of the following for section 141:

“Publication of certain notices to be evidence

141. A notice published pursuant to this Act—

(a) in the *Iris Oifigiúil*,

(b) in a daily newspaper circulating in the State, or

(c) on the website of the Insolvency Service of Ireland,

shall be evidence of the matters contained in the notice.”.

Short title, construction and commencement

- 11.** (1) This Act may be cited as the Companies (Miscellaneous Provisions) Act 2013.
- (2) The Companies Acts and this Act shall be read together as one.
- (3) Subject to *subsections (4) and (5)*, this Act shall come into operation on such day or days as the Minister may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or provisions.
- (4) *Sections 1, 5, 6, 9 and 10* shall come into operation on the date of the passing of this Act.
- (5) *Section 7* shall come into operation on such day as the Minister appoints by order (not being a day earlier than the day specified in *subsection (6)*).
- (6) The last-mentioned day in *subsection (5)* is the day on which the following function stands transferred, by virtue of an enactment or an instrument thereunder, to the Irish Auditing and Accounting Supervisory Authority, namely the function of having in place a system of quality assurance, being the system—

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- (a) referred to in Regulation 83(1) of the Regulations of 2010 (within the meaning of *section 8*), and
- (b) in so far as it relates to the activities of statutory auditors and audit firms in auditing the accounts of public-interest entities (within the meaning of those Regulations).