

STATUTORY INSTRUMENTS

S.I. No 791 of 2005

**COMPANIES (AUDITING AND ACCOUNTING) ACT 2003
(COMMENCEMENT) (NO 2) ORDER 2005**

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S.I. No. 791 of 2005

**Companies (Auditing and Accounting) Act 2003
(Commencement) (No. 2) Order 2005**

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) (No 2) Order 2005.

2. The 13th day of December, 2005 is appointed as the day on which the following provisions of the Companies (Auditing and Accounting) Act 2003 (No. 44 of 2003) come into operation:

- (a) sections 4 to 8;
- (b) sections 11 to 14;
- (c) section 15 (other than subsection (2));
- (d) sections 16 to 22;
- (e) sections 30, 31 and 33;
- (f) sections 48 to 51;
- (g) section 58.

Given under my hand,

13th December 2005

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 13th December 2005 as the date on which the various provisions now being commenced come into operation. These provisions allow for the establishment of the Irish Auditing and Accounting Supervisory Authority.

(Prn A5/2133)

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