

STATUTORY INSTRUMENTS

S.I. No. 619 of 2006

Companies (Auditing and Accounting) Act 2003 (Prescribed Bodies for Disclosure of Information) Regulations 2006

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Companies (Auditing and Accounting) Act 2003 (Prescribed Bodies for Disclosure of Information) Regulations 2006

I, Michael Ahern, Minister of State at the Department of Enterprise, Trade and Employment, in exercise of the powers conferred on me by subsection (1)(i) of section 48 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 make the following regulations:

1. These Regulations may be cited as the Companies (Auditing and Accounting) Act 2003 (Prescribed Bodies for Disclosure of Information) Regulations 2006.
2. These Regulations come into operation on 14th December 2006.
3. (1) Each body specified in column (1) of the Schedule opposite the mention in column (2) of the Schedule of the state in which it is established is prescribed for the purposes of the following provision.

(2) That provision is section 31(3) of the Companies (Auditing and Accounting) Act 2003 (No. 44 of 2003).

SCHEDULE

Column 1	Column 2
Accountancy Investigation and Discipline Board	United Kingdom
Accounting and Auditing Oversight Board	Greece
Accounting and Corporate Regulatory Authority	Singapore
Accountancy Board, Ministry of Finance	Malta
Auditors Oversight Commission	Germany
Australian Securities and Investment Commission	Australia
Austrian Financial Market Authority	Austria
Autorité des Marchés Financiers	France
Autoriteit Financiële Markten	Netherlands

Column 1	Column 2
Banking, Finance and Insurance Commission	Belgium
Canadian Public Accountability Board	Canada
Capital Market Commission	Greece
Central Chamber of Commerce	Finland
Certified Public Accountants and Auditing Oversight Board	Japan
Comision Nacional del Mercado de Valores	Spain
Comissao do Mercado de Valores Mobiliarios	Portugal
Commission de Surveillance du Secteur Financier	Luxembourg
Commissione Nazionale per le Societa e la Borsa	Italy
Cyprus Securities and Exchange Commission	Cyprus
Czech Securities Commission	Czech Republic
Danish Commerce and Company Agency	Denmark
Deutsche Prufstelle Für Rechnungslegung	Germany
Dutch Central Bank	Netherlands
Estonian Financial Supervision Authority	Estonia
Financial Reporting Review Panel	United Kingdom
Finanstilsynet	Denmark
Haut Conseil du Commissariat aux Comptes	France
Independent Regulatory Board on Auditors	South Africa
Instituto de Contabilidad y Auditoria de Cuentas	Spain
Kredittilsynet	Norway
Polish Securities and Exchange Commission	Poland
Professional Oversight Board	United Kingdom

Column 1	Column 2
Public Company Accounting Oversight Board	United States of America
Rahoitustarkastus	Finland
Revisorsnamnden	Sweden
Securities & Exchange Commission	United States of America
Securities Market Agency	Republic of Slovenia
Swedish Financial Accounting Standards Council	Sweden

Given under my hand

This 12th day of December 2006

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.)

These Regulations prescribe bodies to whom the Irish Auditing and Accounting Supervisory Authority may disclose information for the purposes of Section 31(3) of the Companies (Auditing and Accounting) Act, 2003.

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