

STATUTORY INSTRUMENTS

S.I. No. 132 of 2004

COMPANIES (AUDITING AND ACCOUNTING) ACT 2003
(COMMENCEMENT) ORDER 2004

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S.I. No. 132 of 2004

Companies (Auditing and Accounting) Act 2003
(Commencement) Order 2004

I, Mary Harney, 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), order as follows:

1. This Order may be cited as the Companies (Auditing and Accounting) Act 2003 (Commencement) Order 2004.
2. In this Order, “Act” means the Companies (Auditing and Accounting) Act 2003 (No. 44 of 2003).
3. The 6th day of April 2004 is appointed as the day on which the following provisions of the Act come into operation:
 - (a) Part 1;
 - (b) sections 52, 53(a), (c), (d) and (e), 54, 55, 56 and 57;
 - (c) Schedule 2 (other than the amendments at item 1 to sections 115(6) and 128(4) of the Companies Act 1963 and the amendments at item 9 to the Companies Act 1990).
4. The 1st day of July 2004 is appointed as the day on which section 53(b) of the Act comes into operation in relation to a company as respects any financial year of the company beginning on or after that day.
5. The 17th day of May 2004 is appointed as the day on which the following provisions of the Act come into operation:
 - (a) section 46;

(b) section 47 in so far as it substitutes for subsection (6) of section 128 of the Companies Act 1963 —

- (i) subsections (6) and (6A),
- (ii) subsection (6B) other than paragraph (b) of that subsection, and
- (iii) subsection (6C).

GIVEN under my Official Seal

this 6th day April 2004

L.S.

MARY HARNEY
Minister for 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 6 April, 2004, 17 May, 2004 and 1 July, 2004 as the dates on which the various provisions now being commenced come into operation.

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