

STATUTORY INSTRUMENTS

**S.I. No. 686 of 2005**

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COMPANIES (AUDITING AND ACCOUNTING) ACT 2003 (COMMENCEMENT)  
ORDER 2005

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Companies (Auditing and Accounting) Act 2003  
(Commencement) 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) Order 2005.
2. In this Order, “Act” means the Companies (Auditing and Accounting) Act 2003 (No. 44 of 2003).
3. The 1st day of December 2005 is appointed as the day on which section 47 of the Act comes into operation in so far as that section is not already in operation.

GIVEN under my hand,

this 3rd day of November 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 1 December 2005 as the date on which section 47 of the Act comes into operation to the extent that it is not already in operation by virtue of article 5 of S.I. No. 132 of 2004.

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