



STATUTORY INSTRUMENTS.

S.I. No. 67 of 2013



EUROPEAN COMMUNITIES (STATUTORY AUDITS) (DIRECTIVE
2006/43/EC) (AMENDMENT) REGULATIONS 2013

EUROPEAN COMMUNITIES (STATUTORY AUDITS) (DIRECTIVE 2006/43/EC) (AMENDMENT) REGULATIONS 2013

I, RICHARD BRUTON, Minister for Jobs, Enterprise and Innovation, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972), and for the purpose of giving further effect to Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006¹ and Decision 2011/30/EU of 19 January 2011², hereby make the following regulations:

1. (1) These Regulations may be cited as the European Communities (Statutory Audits) (Directive 2006/43/EC) (Amendment) Regulations 2013.

(2) These Regulations shall be read as one with the Companies Acts.

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

3. Regulation 113 of the Principal Regulations is amended—

(a) in paragraph (1), by inserting “in each year” after “cause to be registered”, and

(b) by inserting the following paragraph after paragraph (1):

“(1A) Registration in the public register pursuant to paragraph (1) shall have effect for a period of 12 months from the date on which the registration is effected.”.

4. Regulation 118 of the Principal Regulations is amended by—

(a) in paragraph (1) by substituting “an annual fee” for “a fee”,

(b) in paragraph (1), by substituting the following subparagraph for subparagraph (a):

“(a) the annual registration of such auditor or audit entity that is a statutory auditor or audit firm registered in a public register of a Member State pursuant to Articles 15 to 19 of the Directive;”,

and

¹OJ L57, 9.6.2006, p.87.

²OJ L15, 20.1.2011, p.12.

Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 26th February, 2013.

(c) in paragraph (1), by inserting the following subparagraph after subparagraph (a):

“(aa) the annual registration assessment and the annual registration of such auditor or audit entity that is not registered in a public register of a Member State pursuant to Articles 15 to 19 of the Directive as a statutory auditor or audit firm; and”.

5. Where, on the day on which these Regulations come into operation, a third-country auditor or audit entity referred to in Regulation 113(1) is registered in accordance with the Principal Regulations that registration shall cease to have effect 12 months from the day on which it was effected.



GIVEN under my Official Seal,
22 February 2013.

RICHARD BRUTON,
Minister for Jobs, Enterprise and Innovation.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

These Regulations give further effect to Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 and of Commission Decision 2011/30/EU of 19 January 2011.

These Regulations amend—

- (i) Regulation 113(1) regarding registration in the State of a third country auditor and audit entity, and
- (ii) Regulation 118(1) in relation to the fee charged for such registrations.

These amendments provide for the annual registration and payment of a fee at Regulation 113(1) and 118(1) respectively.

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