



STATUTORY INSTRUMENTS.

S.I. No. 113 of 2011



COMPANIES (AUDITING AND ACCOUNTING) ACT 2003
(PRESCRIBED PERSONS) REGULATIONS 2011

(Prn. A11/0398)

S.I. No. 113 of 2011

COMPANIES (AUDITING AND ACCOUNTING) ACT 2003
(PRESCRIBED PERSONS) REGULATIONS 2011

I, RICHARD BRUTON, Minister for Enterprise, Trade and Innovation, in exercise of the powers conferred on me by section 48(1)(i) of the Companies (Auditing and Accounting) Act 2003 (No. 44 of 2003) (as adapted by the Enterprise, Trade and Employment (Alteration of Name of Department and Title of Minister) Order 2010 (S.I. No. 185 of 2010)), hereby make the following regulations:

1. These Regulations may be cited as the Companies (Auditing and Accounting) Act 2003 (Prescribed Persons) Regulations 2011.

2. In these Regulations “Commission” means the commission established by the Commission of Investigation (Banking Sector) Order 2010 (S.I. No. 454 of 2010) (amended by the Commission of Investigation (Banking Sector) (Amendment) Order 2010 (S.I. No. 590 of 2010)).

3. The Commission is prescribed for the purposes of section 31(3)(b)(xv) of the Companies (Auditing and Accounting) Act 2003 (No. 44 of 2003) as a person to whom the Supervisory Authority may disclose information.



GIVEN under my Official Seal,
10 March 2011.

RICHARD BRUTON,
Minister for Enterprise, Trade and Innovation.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 15th March, 2011.*

EXPLANATORY NOTE

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

These Regulations provide that the Irish Auditing and Accounting Supervisory Authority may disclose information to the Commission established by the Commission of Investigation (Banking Sector) Order 2010 (S.I. No. 454 of 2010) (amended by the Commission of Investigation (Banking Sector) (Amendment) Order 2010 (S.I. No. 590 of 2010)) in accordance with section 31(3) of the Companies (Auditing and Accounting) Act 2003.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ón
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,
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