

# STATUTORY INSTRUMENTS

S.I. No. 13 of 2009

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COMPANIES (AUDITING AND ACCOUNTING) ACT 2003 (COMMENCEMENT) ORDER 2009

# COMPANIES (AUDITING AND ACCOUNTING) ACT 2003 (COMMENCEMENT) ORDER 2009

- I, MARY COUGHLAN, 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), hereby order as follows:
- 1. This Order may be cited as the Companies (Auditing and Accounting) Act 2003 (Commencement) Order 2009.
- 2. The 27th day of January 2009 is appointed as the day upon which section 36 of the Companies (Auditing and Accounting) Act 2003 (No. 44 of 2003) shall come into operation.



GIVEN under my Official Seal, 27 January 2009

MARY COUGHLAN.

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 27 January 2009 as the date on which section 36 of the Act comes into operation. This provision allows for statutory backing for disciplinary procedures of prescribed accountancy bodies.

## BAILE ÁTHA CLIATH ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR

Le ceannach díreach ón

OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS, TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2, nó tríd an bpost ó

FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA, AONAD 20 PÁIRC MIONDÍOLA COIS LOCHA, CLÁR CHLAINNE MHUIRIS, CONTAE MHAIGH EO,

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