

# STATUTORY INSTRUMENTS.

S.I. No. 308 of 2012

COMPANIES (AMENDMENT) (NO. 2) ACT 1999 (SECTION 32) ORDER  $2012\,$ 

# COMPANIES (AMENDMENT) (NO. 2) ACT 1999 (SECTION 32) ORDER 2012

- I, RICHARD BRUTON, Minister for Jobs, Enterprise and Innovation, in exercise of the powers conferred on me by section 32(7) of the Companies (Amendment) (No. 2) Act (No. 30 of 1999) (as adapted by the Enterprise, Trade and Innovation (Alteration of Name of Department and Title of Minister) Order 2011 (S.I. No. 245 of 2011)), hereby order as follows:
- 1. This Order may be cited as the Companies (Amendment) (No. 2) Act 1999 (Section 32) Order 2012.
- 2. Section 32(3)(a) of the Companies (Amendment) (No. 2) Act 1999 (No. 30 of 1999) is amended—
  - (a) in subparagraph (ii) (amended by section 9(1)(b)(i) of the Investment Funds, Companies and Miscellaneous Provisions Act 2006 (No. 41 of 2006)), by substituting "€8.8 million" for "€7.3 million", and
  - (b) in subparagraph (iii) (amended by section 9(1)(b)(ii) of the Investment Funds, Companies and Miscellaneous Provisions Act 2006), by substituting "€4.4 million" for "€3.65 million".



GIVEN under my Official Seal, 7 August 2012.

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.)

This Order amends the Companies (Amendment) (No. 2) Act 1999 (No. 30 of 1999) (as amended by the Investment Funds, Companies and Miscellaneous Provisions Act 2006 (No. 41 of 2006)) by increasing the balance sheet total and turnover thresholds for the purpose of availing of audit exemption to €4.4 million and €8.8 million respectively.

## BAILE ÁTHA CLIATH ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR

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