



Number 45 of 2009

COMPANIES (MISCELLANEOUS PROVISIONS) ACT 2009

REVISED

Updated to 1 June 2015

This Revised Act is an administrative consolidation of *Companies (Miscellaneous Provisions) Act 2009*. It is prepared by the Law Reform Commission in accordance with its function under *Law Reform Commission Act 1975 (3/1975)* to keep the law under review and to undertake revision and consolidation of statute law.

All Acts up to and including *Criminal Justice (Terrorist Offences) (Amendment) Act 2015 (17/2015)*, enacted 1 June 2015, and all statutory instruments up to and including *National Treasury Management Agency (Delegation of Claims Management Functions) Order 2015 (S.I. No. 237 of 2015)*, made 3 June 2015, were considered in the preparation of this Revised Act.

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Number 16 of 2009

COMPANIES (MISCELLANEOUS PROVISIONS) ACT 2009

REVISED

Updated to 1 June 2015

Introduction

This Revised Act presents the text of the Act as it has been amended since enactment, and preserves the format in which it was first passed.

Related legislation

This Act is not collectively cited with any other Act.

Annotations

This Revised Act is annotated and includes textual and non-textual amendments, statutory instruments made pursuant to the Act and previous affecting provisions. A version without annotations, showing only textual amendments, is also available.

An explanation of how to read annotations is available at www.lawreform.ie/annotations.

Material not updated in this revision

Where other legislation is amended by this Act, those amendments may have been superseded by other amendments in other legislation, or the amended legislation may have been repealed or revoked. This information is not represented in this revision but will be reflected in a revision of the amended legislation if one is available.

Where legislation or a fragment of legislation is referred to in annotations, changes to this legislation or fragment may not be reflected in this revision but will be reflected in a revision of the legislation referred to if one is available.

A list of legislative changes to any Act, and to statutory instruments from 1999, may be found linked from the page of the Act or statutory instrument at www.irishstatutebook.ie.

Acts which affect or previously affected this revision

- *Companies Act 2014 (38/2014)*
- *Companies (Amendment) Act 2012 (22/2012)*

All Acts up to and including *Criminal Justice (Terrorist Offences) (Amendment) Act 2015* (17/2015), enacted 1 June 2015, were considered in the preparation of this revision.

Statutory instruments which affect or previously affected this revision

- *Companies (Miscellaneous Provisions) Act 2009 (Commencement) Order 2010* (S.I. No. 424 of 2010)

All statutory instruments up to and including *National Treasury Management Agency (Delegation of Claims Management Functions) Order 2015* (S.I. No. 237 of 2015), made 3 June 2015, were considered in the preparation of this revision.



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ARRANGEMENT OF SECTIONS

Section

1. Transitional accounting standards.
2. Regulations.
3. Amendment of Companies Act 1990.
4. Amendment of Companies (Auditing and Accounting) Act 2003.
5. Amendment of UCITS Regulations.
6. Short title, commencement and construction.

ACTS REFERRED TO

| | |
|---|--------------|
| Companies Act 1990 | 1990, No. 33 |
| Companies Acts | |
| Companies (Auditing and Accounting) Act 2003 | 2003, No. 44 |
| Investment Funds, Companies and Miscellaneous Provisions Act 2005 | 2005, No. 12 |



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COMPANIES (MISCELLANEOUS PROVISIONS) ACT 2009

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AN ACT TO PROVIDE, IN LIMITED CIRCUMSTANCES, FOR THE TRANSITIONAL USE BY CERTAIN PARENT UNDERTAKINGS OF INTERNATIONALLY RECOGNISED ACCOUNTING STANDARDS OTHER THAN THOSE GENERALLY ACCEPTED ACCOUNTING PRINCIPLES AND POLICIES USED IN THE STATE, TO AMEND THE COMPANIES ACT 1990, THE COMPANIES (AUDITING AND ACCOUNTING) ACT 2003 AND THE EUROPEAN COMMUNITIES (UNDERTAKINGS FOR COLLECTIVE INVESTMENT IN TRANSFERABLE SECURITIES) REGULATIONS 2003, AND TO PROVIDE FOR RELATED MATTERS.

[23rd December, 2009]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

Transitional
accounting stan-
dards.

1. —F1[...]

Annotations

Amendments:

F1 Repealed (1.06.2015) by *Companies Act 2014* (38/2014), s. 4(1) and sch. 2 part 1, S.I. No. 169 of 2015.

Editorial Notes:

E1 Previous affecting provision: subss. (1)(c) and (2) substituted (4.07.2012) by *Companies (Amendment) Act 2012* (22/2012), s. 2, commenced on enactment; superseded as per F-note above.

Regulations.

2. —F2[...]

Annotations

Amendments:

F2 Repealed (1.06.2015) by *Companies Act 2014* (38/2014), s. 4(1) and sch. 2 part 1, S.I. No. 169 of 2015.

Editorial Notes:

- E2** Previous affecting provision: subss. (2)(a), (b) and (3)(b) amended (4.07.2012) by *Companies (Amendment) Act 2012* (22/2012), s. 3, commenced on enactment; superseded as per F-note above.

Amendment of Companies Act 1990.

3.—F3[...]

Annotations

Amendments:

- F3** Repealed (1.06.2015) by *Companies Act 2014* (38/2014), s. 4(1) and sch. 2 part 1, S.I. No. 169 of 2015.

Amendment of Companies (Auditing and Accounting) Act 2003.

4.—F4[...]

Annotations

Amendments:

- F4** Repealed (1.06.2015) by *Companies Act 2014* (38/2014), s. 4(1) and sch. 2 part 1, S.I. No. 169 of 2015.

Amendment of UCITS Regulations.

5.— (1) The UCITS Regulations are amended by inserting the following after Regulation 36F (inserted by section 77 of and the Schedule to the Investment Funds, Companies and Miscellaneous Provisions Act 2005):

“Application of jurisdiction transfer provisions to investment companies established as UCITS.

36G.— The provisions of sections 256F to 256H of the Companies Act 1990 (inserted by section 3 of the *Companies (Miscellaneous Provisions) Act 2009*) shall apply to any investment company authorised pursuant to these Regulations and for this purpose the references to authorisation shall be read as referring to authorisation pursuant to these Regulations.”.

(2) In this section “UCITS Regulations” means the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2003 (S.I. No. 211 of 2003) as amended.

Short title, commencement and construction.

6.— (1) This Act may be cited as the Companies (Miscellaneous Provisions) Act 2009.

(2) This Act (other than sections 1 and 2, paragraphs (a) to (h) of section 3, and section 4) shall come into operation on such day or days as may be appointed by order or orders of the Minister for Enterprise, Trade and Employment, either generally or with reference to a particular purpose or provision, and different days may be so appointed for different purposes and different provisions.

(3) The Companies Acts and this Act are to be read together as one.

Annotations**Editorial Notes:**

E3 Power pursuant to section exercised (7.09.2010) by *Companies (Miscellaneous Provisions) Act 2009 (Commencement) Order 2010* (S.I. No. 424 of 2010).

2. The 7th day of September 2010 is appointed as the day on which paragraphs (i) and (j) of section 3 and section 5 of the *Companies (Miscellaneous Provisions) Act 2009* (No. 45 of 2009) shall come into operation.