Changes to Legislation: as of 13 October 2026, this Act is up to date with all changes known to be in force.



Number 45 *of* 2009

COMPANIES (MISCELLANEOUS PROVISIONS) ACT 2009

REVISED

Updated to 1 January 2019

This Revised Act is an administrative consolidation of the *Companies (Miscellaneous Provisions) Act 2009*. It is prepared by the Law Reform Commission in accordance with its function under the *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 *Central Bank (National Claims Information Database) Act 2018* (42/2018), enacted 27 December 2018, and all statutory instruments up to and including *Criminal Justice (Suspended Sentences of Imprisonment) Act 2017 (Commencement) Order 2019* (S.I. No. 1 of 2019), made 3 January 2019, were considered in the preparation of this Revised Act.

Disclaimer: While every care has been taken in the preparation of this Revised Act, the Law Reform Commission can assume no responsibility for and give no guarantees, undertakings or warranties concerning the accuracy, completeness or up to date nature of the information provided and does not accept any liability whatsoever arising from any errors or omissions. Please notify any errors, omissions and comments by email to revisedacts@lawreform.ie.

Number 45 *of* 2009

COMPANIES (MISCELLANEOUS PROVISIONS) ACT 2009

REVISED

Updated to 1 January 2019

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

Number 45 *of* 2009

COMPANIES (MISCELLANEOUS PROVISIONS) ACT 2009

REVISED

Updated to 1 January 2019

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.

[23*rd December*, 2009]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

Transitional accounting standards.

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 excercised (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.

Number 16 *of* 2009

COMPANIES (MISCELLANEOUS PROVISIONS) ACT 2009

REVISED

Updated to 1 January 2019

About this Revised Act

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 1978, 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 *Central Bank (National Claims Information Database) Act 2018* (42/2018), enacted 27 December 2018, 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 *Criminal Justice (Suspended Sentences of Imprisonment) Act 2017 (Commencement) Order 2019* (S.I. No. 1 of 2019), made 3 January 2019, were considered in the preparation of this revision.