
Part A1 – Preliminary and Interpretation

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Part A1 – Preliminary and Interpretation

Head 1 Short title and commencement

- (1) This Act may be cited as the Companies Consolidation Act 2007.
- (2) This Act shall come into operation on such day as the Minister may appoint by order.

Explanatory note

This head is based on Section 1 of the Companies Act, 1963.

Head 2 Defined terms and expressions

- (1) In this Bill, unless the context otherwise requires—

“accounts” includes a company’s group accounts whether prepared in the form of accounts or not;

“Acting Director” means a person appointed under Part A14, Head 52 as the Acting Director of Corporate Enforcement;

“agent” does not include a person’s counsel acting as such;

“annual general meeting” means the meeting provided for in Part A4, Head 46 ;

“annual return” means the return required to be made under Part A6, Head 52 [equivalent of Section 125 of the Companies Act, 1963];

“annual return date” means the date in each year not later than that to which the annual return shall be made up, the calculation of which is provided for in Part A6, Head 53 [equivalent of Section 127 of the Companies Act, 1963];

“the appointed day” means [to be decided following clarification of transitional arrangements];

“balance sheet date”, in relation to a balance sheet, means the date as at which the balance sheet was prepared;

“the Bankruptcy Acts” means the Bankruptcy Act, 1988;

“book and paper” and **“book or paper”** include accounts, deeds, writings and documents;

“books and documents” and **“books or documents”** include accounts, deeds, writings and records made in any other manner;

“called-up share capital”, in relation to a company, means so much of its share capital as equals the aggregate amount of the calls made on its shares, whether or not those calls have been paid, together with any share capital paid up without being called and any share capital to be paid on a specified future date under the articles, the terms of allotment of the relevant shares or any other arrangements for payment of those shares, and **“uncalled share capital”** shall be construed accordingly;

“child” includes a step-child and an adopted child and **“son”**, **“daughter”** and **“parent”** shall be construed accordingly;

“constitution” means the constitution of a company as provided for in Part A2, Head 3;

“contravention” includes failure to comply;

“contributory” has the meaning assigned to it by Part A11, Head 1 [equivalent of Section 208 of the 1963 Act];

“company” means a company formed and registered under this Bill, or an existing company;

“the court”, used in any provision of this Bill in relation to a company, means—

(a) the High Court: or

(b) where another court is prescribed for the purposes of that provision, that court;

“debenture” includes debenture stock, bonds and any other securities of a company whether constituting a charge on the assets of the company or not;

“director” includes any person occupying the position of director by whatever name called;

“the Director” means the Director of Corporate Enforcement appointed under Part A14, Head 48 and includes an Acting Director while so acting and, in relation to a particular power of the Director, a delegate to whom the power is delegated under Part A14, Head 54;

“document” includes summons, notice, order and other legal process, and register;

“enactment” means a statute or an instrument made under a power conferred by a statute;

“examiner” means an examiner appointed under Part A10, Head 2 [equivalent of Section 2 of the Companies (Amendment) Act, 1990];

“existing company” means a company formed and registered in a register kept in the State under the Joint Stock Companies Acts, the Companies Act 1862, the Companies (Consolidation) Act, 1908 or the Companies Act, 1963;

“extended notice” has the meaning assigned to it by Part A6, head 95 [equivalent of section 142 of the 1963 Act];

“extraordinary general meeting” means a meeting of the type provided for in Part A4, Head 48;

“financial year” means, in relation to any body corporate, the period in respect of which any profit and loss account of the body corporate laid before it in general meeting is made up, whether that period is a year or not;

“functions” includes powers and duties;

“the general transitional period” means the period of 18 months commencing on [the appointed day for the 1983 Act];

“hire-purchase agreement” has the same meaning as in the Hire Purchase Act, 1946;

“insolvency proceedings” means insolvency proceedings opened under Article 3 of the Insolvency Regulation in a member state of the European Communities other than the State and Denmark where the proceedings relate to a body corporate;

“Insolvency Regulation” means Council Regulation (EC) No 1346/2000 of 29 May 2000 on insolvency proceedings;

“Joint Stock Companies Acts” means the Joint Stock Companies Act, 1856, the Joint Stock Companies Acts, 1856, 1857, the Joint Stock Banking Companies Act, 1857 and the Act to enable Joint Stock Banking Companies to be formed on the principle of limited liability, or any one or more of those Acts as the case may require, but does not include the Act 7 & 8 Victoria, Chapter 110;

“management company” means a company that is wholly and exclusively formed and operated to manage the common areas of a residential, retail or industrial development and whose members are the owners from time to time of a freehold or leasehold estate or interest in land being a part of such development;

“members’ voluntary winding up” has the meaning assigned to it by Part A11 Head 20 [equivalent of Section 256(11) of the Companies Act, 1963];

“the Minister” means the Minister for Enterprise, Trade and Employment;

“non-cash asset” means any property or interest in property other than cash (including foreign currency);

“officer” in relation to a body corporate includes a director or secretary;

“officer of the Director” means

- (a) an officer of the Minister assigned to the Director;
- (b) a member of An Garda Síochána seconded to the Director; or
- (c) a person employed by the Minister or the Director under a contract for service or otherwise, to assist the Director in carrying out functions of the Director under the Companies Acts or any other Act;

“ordinary resolution” means a resolution of the type provided for in Part A4, Head 62(1);

“the operative date” means the date on which this Act comes into operation;

“prescribed” means, prescribed by order or regulations made by the Minister;

“printed” includes reproduced in any legible and durable form approved by the Registrar;

“private company” means a company formed and registered under Part A2, Head 2 or an existing private company that becomes a private company under Part A2, Head 37;

“prospectus” means a document or documents in such form and containing such information as may be required by or under Irish prospectus law or EU prospectus law, howsoever the document or documents are constituted, but does not include any advertisements in newspapers or journals derived from the foregoing;

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“public holiday” means a day which is a public holiday under the Organisation of Working Time Act, 1997;

“public limited company” means a PLC as defined by Part B2, Head 1;

“registered office”, in relation to a company, means the office provided for in Head A2, Head 33;

“the Registrar” means the Registrar of Companies appointed under Part A14, Head 7;

“resolution for reducing share capital” has the meaning assigned to it by Part A3, Head 17 [equivalent of Section 72(3) of the 1963 Act];

“a resolution for voluntary winding-up” has the meaning assigned to it by Part A11, Head 20 [equivalent of Section 251(2) of the 1963 Act];

“Review Group” means the Company Law Review Group established by Part A14, Head 60;

“shadow director” has the meaning assigned to it in Part A5, Head 3;

“share” means share in the share capital of a company, and includes stock except where a distinction between stock and shares is express or implied;

“bearer share” has the meaning assigned to it by Part A3, Head 29 [equivalent of Section 88(2) of the Companies Act, 1963];

“special resolution” means a resolution of the type provided for in Part A4, Head 62 (2);

“undischarged bankrupt” means a person who is declared bankrupt by a court of competent jurisdiction, within the State or elsewhere, and who has not obtained a certificate of discharge or its equivalent in the relevant jurisdiction;

“validation procedure” means the procedure provided for in Part A4, Head 71;

“written resolution” means a resolution of the type provided for in Part A4, Heads 64 and 65;

- (2) References in this Bill to a body corporate or to a corporation shall be construed as not including a corporation sole, but as including a company incorporated outside the State.
- (3) Any provision of this Bill overriding or interpreting a company’s constitution shall, except as provided by this Bill, apply in relation to the constitution in force on the operative date as well as to articles coming into force thereafter.

(4) For the purposes of this Bill—

- (a) any reference to a balance sheet or to a profit and loss account shall include a reference to any notes thereon or document annexed thereto giving information which is required by the Companies Acts or by international financial reporting standards and is thereby allowed to be so given;
- (b) any reference to the transfer or acquisition of a non-cash asset includes a reference to the creation or extinction of an estate or interest in, or a right over, any property and also a reference to the discharge of any person’s liability, other than a liability for a liquidated sum; and
- (c) the net assets of a company are the aggregate of its assets less the aggregate of its liabilities;

and in paragraph (c) “liabilities” includes—

- (i) any provision (within the meaning of the First Schedule to Part A6 [equivalent for these purposes to the Sixth Schedule to the Companies Act 1963]) that is made in Companies Act entity financial statements except to the extent that that provision is taken into account in calculating the value of any asset to the company,
- (ii) any provision for liabilities within the meaning of paragraph 79 of Part V of the First Schedule to Part A6 [equivalent of paragraph 70 of the Schedule to the Companies (Amendment) Act, 1986] that is made in Companies Act entity financial statements, and
- (iii) any provision that is made in IFRS entity financial statements.

(5) References in this Bill to any enactment shall, unless the context otherwise requires, be construed as references to that enactment as amended or extended by any subsequent enactment including this Bill.

(6) In this Bill, a reference to a Part, head or schedule is to a Part, head or schedule of this Bill, unless it is indicated that reference to some other enactment is intended.

(7) In this Bill, a reference to a subsection, paragraph, subparagraph or other division is to the subsection, paragraph, subparagraph or other division of the provision in which the reference occurs, unless it is indicated that reference to some other provision is intended.

Explanatory note

“accounts”: existing definition in Section 2 of the 1963 Act;

“Acting Director”: existing definition in Section 11 of the Company Law Enforcement Act, 2001;

“agent”: existing definition from Section 2 of the Companies Act, 1963;

“annual general meeting”, *“extraordinary general meeting”*: new definition;

“articles” : existing definition deleted (to be replaced by constitution);

“balance sheet date”: existing 1983 Act definition;

“the Bankruptcy Acts”: check if all Statutes in existing definition have been replaced by the Bankruptcy Act, 1988;

“book and/or paper” [taken from 1963 Act] this may need to be updated to take account of new data recording technologies: *“book and/or document”* is from the 1990 Act;

“called-up share capital”: existing 1983 Act definition;

“child”: existing 1990 Act definition;

“constitution”: new definition;

“contravention”: existing 1990 Act definition;

“company”: definition will have to be amended when final decision is made on transitional arrangements re existing companies;

“the court”: existing or new;

“creditors’ voluntary winding up”: existing definition; is this to be updated to a new term or should it be localised in the Winding-Up Chapters only?

“enactment” : new definition;

“examiner” this is an existing 1990 Amendment Act definition;

“existing company”: this is the current definition updated to include the 1963 Act;

“extended notice”: existing definition in Companies Act, 1963;

“extraordinary general meeting”: source;

“financial year”: source;

“functions”:source;

“the general transitional period”: source;

“hire-purchase agreement” : existing 1983 Act definition;

“group accounts”, *“holding company”*: existing 1963 Act definitions, Section 2 of the 1963 Act;

“insolvency proceedings”, *“Insolvency Regulation”*, *“property”*: inserted by Art. 3 of the European Communities (Corporate Insolvency) Regulations 2002 (S.I. No. 333 of 2002), which came into effect on July 1, 2002;

“Irish prospectus law and EU prospectus law” : definitions provided by Section 38 of the Investment Funds, Companies and Miscellaneous Provisions Act, 2005;

“Joint Stock Companies Acts” : existing definition;

“management company”: this definition is drawn from para 3.6.6. of CLRG First Report with minor amendments;

“members’ voluntary winding up”: existing definition;

“the Minister”: existing definition;

“non-cash asset” : existing 1983 Act definition;

“old public limited company” : existing 1983 Act definition;

“officer”: existing definition in Section 2 of the Companies Act, 1963;

“offer of the Director”: existing definition in Company Law Enforcement Act, 2001;

“the operative date”: new definition;

“ordinary resolution”: new definition;

“printed”: this may need to be updated to take account of e-commerce requirements;

“private company” :Section 33(1) of the 1963 Act;

“property”:

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- (a) in relation to proceedings opened in the State under Article 3(l) of the Insolvency Regulation, includes property situated outside the State; and
- (b) in relation to proceedings so opened under Article 3(2) of the Regulation, does not include property so situated;

“public company”: 1983 Act definition;

“public limited company”: defined in view of intermittent reference in Pillar A Parts;

“public holiday”: new definition to replace “bank holiday”;

“prospectus”: definition provided by Section 38 of the Investment Funds, Companies and Miscellaneous Provisions Act, 2005;

“recognised stock exchange”: existing definition;

“stock exchange nominee”: this definition provided by Section (1) of the Companies (Amendment) Act, 1977;

“registered office”: new definition;

“the Registrar”: this is an updated definition;

“the re-registration period”: existing 1983 Act definition;

“resolution for reducing share capital”: existing definition;

“resolution for voluntary winding-up”: existing definition;

“shadow director”: this is a new definition taken from Section 27 of the 1990 Act and Section 2(2) of the 1963 Act;

“share”: this definition may have to be amended if it is decided to extirpate references to stock;

“special resolution”, “ordinary resolution”, “written resolution”: new definitions;

“Table A” and “Tábla A”: these existing definitions are not repeated on the basis that the contents are now being exported into primary legislation;

“validation procedure”: new definition;

Subheads (2) and (3) are a restatement of Section 2 of the Companies Act, 1963;

Subhead (4) is a restatement of Section 2 (4) of the Companies (Amendment) Act, 1983;

Subheads (5)- (7) are based on Sections 2(5) - (7) of the Companies Act, 1963;

Head 3 Periods of time

- (1) Where the time limited by any provision of this Bill for the doing of anything expires on a Saturday, Sunday or public holiday, the time so limited shall extend to and the thing may be done on the first following day that is not a Saturday, Sunday or public holiday.
- (2) Where in this Bill anything is required or allowed to be done within a number of days not exceeding six, a day that is a Saturday, Sunday or public holiday shall not be reckoned in computing that number.

Explanatory note

This head is based on Section 4 of the Companies Act, 1990.

Head 4 Repeal and savings

- (1) The enactments mentioned in the Schedule to this Part are hereby repealed to the extent specified in the third column of that Schedule.
- (2) Nothing in this Bill shall affect any Order in Council, order, rule, regulation, appointment, conveyance, mortgage, deed or agreement made, resolution passed, direction given, proceeding taken, instrument issued or thing done under any former enactment relating to companies, but any such Order in Council, order, rule, regulation, appointment, conveyance, mortgage, deed, agreement, resolution, direction, proceeding, instrument or thing shall, if in force immediately before the operative date, continue in force, and so far as it could have been made, passed, given, taken, issued or done under this Bill shall have effect as if made, passed, given, taken, issued or done under this Bill.
- (3) Any document referring to any former enactment relating to companies shall be construed as referring to the corresponding enactment of this Bill.
- (4) Any person, appointed to any office under or by virtue of any former enactment relating to companies, who is in office immediately before the operative date shall be deemed to have been appointed to that office under or by virtue of this Bill.

- (5) Any register, kept under any former enactment relating to companies, shall be deemed part of the register to be kept under the corresponding provisions of this Bill.
- (6) All funds and accounts constituted under this Bill shall be deemed to be in continuation of the corresponding funds and accounts constituted under the former enactments relating to companies.
- (7) The repeal by this Bill of any enactment shall not affect the incorporation of any company registered under any enactment hereby repealed.
- (8) Where any offence, being an offence for the continuance of which a penalty was provided, has been committed under any former enactment relating to companies, proceedings may be taken under this Bill in respect of the continuance of the offence after the operative date, in the same manner as if the offence had been committed under the corresponding provisions of this Bill.
- (9) In this head “former enactment relating to companies” means any enactment repealed by this Bill and any enactment repealed by the Companies Act, 1963 or the Companies (Consolidation) Act, 1908.

Explanatory note

This head is based on Section 3 of the Companies Act, 1963.

Subhead (1) is an amended reenactment of Section 3(1).

Subhead (2) is an identical reenactment of Section 3(2).

Subhead(3) is an amended reenactment of Section 3 (5).

Subhead (4) is an identical reenactment of Section 3(6).

Subhead (5) is an identical reenactment of Section 3(7).

Subhead (6) is an identical reenactment of Section 3(8).

Subhead (7) is an amended reenactment of Section 3 (9) – references to the Joint Stock Companies Act, 1856; the Companies Act, 1862; and the Companies (Consolidation) Act, 1908 have been omitted.

Subhead (8) is an identical reenactment of Section 3(10).

Subhead (9) is an amended reenactment of Section 3 (11) – a reference to enactments repealed by the Companies Act, 1963 has been added.

Sections 3(3) and 3(4) have been deliberately omitted.

Head 5 Construction of references in other Acts to companies registered under the Companies (Consolidation) Act, 1908 and the Companies Act, 1963

Notwithstanding paragraph 26 (2) (f) of the Interpretation Act, 2005, (which provides that where an Act repeals and re-enacts, with or without modification, any provisions of a former Act, references in any other Act to the provisions so repealed shall, unless the contrary intention appears, be read as references to the provisions of the new Act relating to the same subject-matter as that of the former Act) references in any Act other than this Bill to a company formed and registered, or registered, under the Companies (Consolidation) Act, 1908 or the Companies Act, 1963, shall, unless the contrary intention appears, be construed as references to a company formed and registered, or registered, under that Act or this Bill.

Explanatory note

This head is based on Section 4 of the Companies Act, 1963.

The text has been amended to account for the Interpretation Act, 2005, which replaced the Interpretation Act, 1937.

A reference to companies registered under the Companies Act, 1963 has been added.

Head 6 Definition of subsidiary

- (1) For the purposes of this Bill, a company shall, subject to Subhead (3), be deemed to be a subsidiary of another if, but only if—
- (a) that other—
- (i) is a shareholder or member of it and controls the composition of its board of directors, or

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- (ii) holds more than half in nominal value of its equity share capital, or
 - (iii) holds more than half in nominal value of its shares carrying voting rights (other than voting rights which arise only in specified circumstances), or
 - (iv) holds a majority of the shareholders' or members' voting rights in that other company, or
 - (v) is a shareholder or member of it and controls alone, pursuant to an agreement with other shareholders or members, a majority of the shareholders' or members' voting rights; or
- (b) the first-mentioned company is a subsidiary of any company which is that other's subsidiary; or
 - (c) that other has the power to exercise, or actually exercises, dominant influence or control over it—
 - (i) by virtue of provisions contained in its constitution, or
 - (ii) by virtue of a control contract; or
 - (d) that other and the subsidiary undertaking are managed on a unified basis.
- (2) For the purposes of Subhead (1) (a) (i), the composition of a company's board of directors shall be deemed to be controlled by another company if, but only if, that other company by the exercise of some power exercisable by it without the consent or concurrence of any other person can appoint or remove the holders of all or a majority of the directorships; but for the purposes of this provision that other company shall be deemed to have power to appoint to a directorship in relation to which any of the following conditions is satisfied—
- (a) that a person cannot be appointed thereto without the exercise in his favour by that other company of such a power as aforesaid; or
 - (b) that a person's appointment thereto follows necessarily from his appointment as director of that other company.
- (3) In determining whether one company is a subsidiary of another—
- (a) any shares held or power exercisable by that other in a fiduciary capacity shall be treated as not held or exercisable by it;
 - (b) subject to paragraphs (c) and (d), any shares held or power exercisable—
 - (i) by any person as a nominee for that other (except where that other is concerned only in a fiduciary capacity), or
 - (ii) by, or by a nominee for, a subsidiary of that other, not being a subsidiary which is concerned only in a fiduciary capacity; shall be treated as held or exercisable by that other;
 - (c) any shares held or power exercisable by any person by virtue of the provisions of any debentures of the first-mentioned company or of a trust deed for securing any issue of such debentures or otherwise held by way of security shall be disregarded;
 - (d) any shares held or power exercisable by, or by a nominee for, that other or its subsidiary (not being held or exercisable as mentioned in paragraph (c)) shall be treated as not held or exercisable by that other if the ordinary business of that other or its subsidiary, as the case may be, includes the lending of money and the shares are held or power is exercisable as aforesaid by way of security only for the purposes of a transaction entered into in the ordinary course of that business.
- (4) For the purposes of Subhead (1) (a) (iv) and (v), the total of the voting rights of the shareholders or members in the subsidiary shall be reduced by the following -
- (a) the voting rights attached to shares held by the subsidiary in itself; and
 - (b) the voting rights attached to shares held in the subsidiary by any of its subsidiaries, and
 - (c) the voting rights attached to shares held by a person acting in his own name but on behalf of the subsidiary or one of the subsidiary's own subsidiaries;

- (5) For the purposes of Subhead (1) (b), a company shall not be regarded as having the right to exercise a dominant influence over another company unless it has a right to give directions with respect to the operating and financial policies of that other company which its directors are obliged to comply with.
- (6) A “control contract” as referred to in Subhead (1)(b) means a contract in writing conferring such a right which—
- (a) is of a kind authorised by the constitution of the company in relation to which the right is exercisable; and
 - (b) is permitted by the law under which that company is established.
- (7) Subhead (5) shall not be read as affecting the construction of the expression “actually exercises a dominant influence” in Subhead 1(c).
- (8) For the purposes of this Bill, a company shall be deemed to be another’s holding company if, but only if, that other is its subsidiary.
- (9) In this head “company” includes any body corporate and “equity share capital” means, in relation to a company, its issued share capital excluding any part thereof which, neither as respects dividends nor as respects capital, carries any right to participate beyond a specified amount in a distribution.
- (10) A “wholly owned subsidiary” means, in relation to a company, a subsidiary of the company which has no members except that company or that company’s wholly-owned subsidiaries and its or their nominees.
- (11) A “group of companies” means a parent company and its and their subsidiaries provided that in all cases there is at least one parent company and at least one subsidiary company.

Explanatory note

This is a new head and aims to merge the two current concepts of ‘subsidiary’ as defined by the Companies Act, 1963 and ‘subsidiary undertaking’ as defined by Regulation 4 of the European Communities (Companies: Group Accounts) Regulation, 1992. This will align the definition within accounting practice also.

SCHEDULE - ENACTMENTS REPEALED

Session and Chapter or Number and Year	Short title	Extent of Repeal
No. 33 of 1963	Companies Act, 1963	The whole Act.
S.I. No. 163 of 1973	European Communities (Companies) Regulations, 1973	The whole Statutory Instrument.
No. 31 of 1977	Companies (Amendment Act), 1977.	The whole Act.
No. 10 of 1982	Companies (Amendment) Act, 1982.	The whole Act.
No. 13 of 1983	Companies (Amendment) Act, 1983.	The whole Act.
S.I. No. 282 of 1984	European Communities (Stock Exchange) Regulations, 1984.	[omitted in CCB]
No. 31 of 1985	Designated Investment Funds Act, 1985.	Section 6. [omitted in CCB]
No. 25 of 1986	Companies (Amendment) Act, 1986.	The whole Act.
S.I. No. 137 of 1987	European Communities (Mergers and Divisions of Companies) Regulations, 1987.	The whole Statutory Instrument.
No. 27 of 1990	Companies (Amendment) Act, 1990.	The whole Act.
No. 33 of 1990	Companies Act, 1990.	The whole Act.
S.I. No. 201 of 1992	European Communities (Companies: Group Accounts) Regulations, 1992.	The whole Statutory Instrument.
S.I. No. 294 of 1992	European Communities (Credit Institutions: Accounts) Regulations 1992.	[omitted in CCB]
S.I. No. 395 of 1993	European Communities (Branch Disclosures) Regulations, 1993.	The whole Statutory Instrument.
S.I. No. 396 of 1993	European Communities (Accounts) Regulations, 1993.	The whole Statutory Instrument. [omitted in CCB]
S.I. No. 275 of 1994	European Communities (Single Member Private Limited Companies) Regulations, 1994.	The whole Statutory Instrument.
S.I. No. 311 of 1995	European Communities (Stock Exchange) (Amendment) Regulations, 1995.	[omitted in CCB]
S.I. No. 23 of 1996	European Communities (Insurance Undertakings: Accounts) Regulations, 1996.	[omitted in CCB]
S.I. No. 68 of 1996	Companies Act, 1990 (Uncertificated Securities) Regulations, 1996.	The whole Statutory Instrument
S.I. No. 67 of 1997	European Communities (Public Limited Companies Subsidiaries) Regulations, 1997.	The whole Statutory Instrument.
No. 8 of 1999	Companies (Amendment) Act, 1999.	The whole Act.
No. 30 of 1999	Companies (Amendment) (No. 2) Act 1999.	The whole Act.
S.I. No. 437 of 2001	European Communities (Single-Member Private Limited Companies Regulations, 1994 (Amendment) Regulations, 2001.	The whole Statutory Instrument. [omitted in CCB]

S.I. No. 333 of 2002	European Communities (Corporate Insolvency) Regulations, 2002.	The whole Statutory Instrument.
No. 44 of 2003	Companies (Auditing and Accounting) Act, 2003.	The whole Act.
S.I. No. 720 of 2004	European Communities (Credit Institutions) (Fair Value Accounting) Regulations, 2004.	[omitted in CCB]
S.I. No. 765 of 2004	European Communities (Fair Value Accounting) Regulations, 2004.	The whole Statutory Instrument.[omitted in CCB]
S.I. No. 839 of 2004	European Communities (Companies) Regulations, 2004.	The whole Statutory Instrument.[omitted in CCB]
S.I. No. 116 of 2005	European Communities (International Financial Reporting Standards and. Miscellaneous Amendments) Regulations, 2005.	The whole Statutory Instrument.[omitted in CCB]
S. I. No. 840 of 2005	European Communities (Adjustment of Non-Comparable Amounts in Accounts and Distributions by Certain Investment Companies) Regulations, 2005.	The whole Statutory Instrument.[omitted in CCB]
No. 12 of 2005	Investment Funds, Companies and Miscellaneous Provisions Act, 2005.	Parts 3,4 and 5

Explanatory note

The following Companies Acts have previously been repealed:

- European Communities (Stock Exchange) (Amendment) Regulations, 1991 (S.I. No. 18 of 1991) – repealed by Prospectus (Directive 2003/71/EC) Regulations, 2005, Reg.110 (1);
- Companies Act, 1990 (Auditors) Regulations, 1992 (S.I. No. 259 of 1992) – repealed by Companies (Auditing and Accounting) Act, 2003, Section 59;
- European Communities (Transferable Securities and Stock Exchange) Regulations, 1992 (S.I. No. 202 of 1992) – repealed by Prospectus (Directive 2003/71/EC) Regulations, 2005, Reg.110 (1);
- European Communities (Stock Exchange) (Amendment) Regulations, 1994 (S.I. No. 234 of 1994) – repealed by Prospectus (Directive 2003/71/EC) Regulations, 2005, Reg.110 (1).

The Investment Intermediaries Act, 1995 (No. 11 of 1995), Section 80 is not included, since it merely amends the Companies Act, 1990.

