

STATUTORY INSTRUMENTS

S.I. No. 57 of 2006

**Companies (Auditing and Accounting) Act 2003 (Prescribed Accountancy Bodies)
Regulations 2006**

PUBLISHED BY THE STATIONERY OFFICE DUBLIN
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(Prn. A6/0116)

Price: €0.76

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**Companies (Auditing and Accounting) Act 2003 (Prescribed Accountancy Bodies)
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I, Michael Ahern, Minister of State at the Department of Enterprise, Trade and Employment, in exercise of the powers conferred on me by subsection (1)(a) of section 48 of the Companies (Auditing and Accounting) Act 2003 (No. 44 of 2003) and the Enterprise, Trade and Employment (Delegation of Ministerial Functions) (No. 2) Order 2004 (S.I. No. 808 of 2004) and having considered the recommendations of the Irish Auditing and Accounting Supervisory Authority as required by subsection (3) of the said section 48, hereby make the following regulations, with respect to which, pursuant to section 49 of that Act, a draft has been laid before each House of the Oireachtas and a resolution approving of the draft has been passed by each such House:

1. (1) These Regulations may be cited as the Companies (Auditing and Accounting) Act 2003 (Prescribed Accountancy Bodies) Regulations 2006.

(2) These Regulations come into operation on 6th February 2006.

2. The following bodies of accountants are prescribed for the purposes of section 48 (1)(a) of the Companies (Auditing and Accounting) Act 2003 (No. 44 of 2003):

- (a) The Association of International Accountants;
- (b) The Chartered Institute of Management Accountants;
- (c) The Chartered Institute of Public Finance and Accountancy.

GIVEN under my hand,

2nd February 2006.

Michael Ahern,
Minister of State at the Department of
Enterprise, Trade and Employment.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

These Regulations prescribe for the purposes of the Companies (Auditing and Accounting) Act, 2003 the following three bodies of accountants:

- (1) The Association of International Accountants (AIA)
- (2) The Chartered Institute of Management Accountants (CIMA) and
- (3) The Chartered Institute of Public Finance and Accountancy (CIPFA).

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