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*Number 44 of 2003*

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**COMPANIES (AUDITING AND ACCOUNTING) ACT 2003**

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PART 1

PART 2

SCHEDULE 2

[No. 44.] *Companies (Auditing and Accounting) Act 2003* [2003.]

ACTS REFERRED TO

Capital Acquisitions Tax Act 1976	1976, No. 8
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Companies Act 1963	1963, No. 33
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Companies (Amendment) Act 1982	1982, No. 10
Companies (Amendment) Act 1986	1986, No. 25
Companies (Amendment) Act 1990	1990, No. 27
Companies (Amendment) (No. 2) Act 1999	1999, No. 30
Company Law Enforcement Act 2001	2001, No. 28
Comptroller and Auditor General (Amendment) Act 1993	1993, No. 8
Defamation Act 1961	1961, No. 40
Ethics in Public Office Act 1995	1995, No. 25
Finance Act 2003	2003, No. 3
Institute of Chartered Accountants in Ireland (Charter Amendment) Act 1966	1966, No. 2 (Private)
Taxes Consolidation Act 1997	1997, No. 39
Value-Added Tax Act 1972	1972, No. 22




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*Number 44 of 2003*

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**COMPANIES (AUDITING AND ACCOUNTING) ACT 2003**

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AN ACT TO PROVIDE FOR THE ESTABLISHMENT OF A BODY TO BE KNOWN AS THE IRISH AUDITING AND ACCOUNTING SUPERVISORY AUTHORITY OR, IN THE IRISH LANGUAGE, ÚDARÁS MAOIRSEACHTA INIÚCHTA AGUS CUNTASAÍOCHTA NA hÉIREANN, TO GIVE POWER TO IT TO SUPERVISE THE REGULATORY FUNCTIONS OF THE RECOGNISED ACCOUNTANCY BODIES AND OTHER PRESCRIBED ACCOUNTANCY BODIES, TO AMEND COMPANY LAW TO TRANSFER TO THE SUPERVISORY AUTHORITY EXISTING FUNCTIONS RELATING TO THE RECOGNITION OF ACCOUNTANCY BODIES AND TO OTHERWISE AMEND COMPANY LAW IN RELATION TO AUDITING, ACCOUNTING AND OTHER MATTERS.

[23rd December, 2003]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

PART 1

PRELIMINARY MATTERS

**1.—(1)** This Act may be cited as the Companies (Auditing and Accounting) Act 2003.

Short title,  
collective citation  
and construction.

(2) This Act and the Companies Acts 1963 to 2001 may be cited together as the Companies Acts 1963 to 2003 and are to be construed together as one.

**2.—(1)** This Act comes into operation on the day that the Minister may, by order, appoint.

Commencement.

(2) Different days may be appointed under this section, by one or more orders, for different purposes or different provisions of this Act.

**3.—(1)** In this Act—

Interpretation.

“Act of 1963” means the Companies Act 1963;

“Act of 1986” means the Companies (Amendment) Act 1986;