



STATUTORY INSTRUMENTS.

S.I. No. 217 of 2015



COMPANIES ACT 2014 (SECTION 580(4) MEMBERS' VOLUNTARY
WINDING UP REPORT) REGULATIONS 2015

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I, RICHARD BRUTON, Minister for Jobs, Enterprise and Innovation, in exercise of the powers conferred on me by sections 12 and 580(4) of the Companies Act 2014 (No. 38 of 2014), hereby make the following Regulations:

1. These Regulations may be cited as the Companies Act 2014 (Section 580(4) Members' Voluntary Winding Up Report) Regulations 2015 and shall come into operation on 1 June 2015.

2. In these Regulations "Act of 2014" means the Companies Act 2014 (No.38 of 2014).

3. A declaration pursuant to section 580(4) of the Act of 2014 shall have no effect for the purposes of the Act of 2014 unless it is:

- (i) accompanied by a report that contains, at least, relevant information in accordance with the headings set out in Regulation 4 to these Regulations, and
- (ii) drawn up by a person who is qualified at the time of making the report to be appointed, or continue to be, the statutory auditor of the company.

4. A report pursuant to section 580(4) shall be addressed to the declarant company and shall contain, at least, the following information:

- I. Introductory paragraph identifying the directors' declaration and accompanying documents to which the report relates;
- II. Statement on the responsibilities of directors;
- III. Statement on the responsibilities of statutory auditor;
- IV. Scope of work performed by statutory auditor;
- V. Other relevant facts (if any) that the statutory auditor has relied on in reaching his/her opinion that the declaration is not unreasonable;
- VI. The opinion of the statutory auditor that the declaration pursuant to section 580(4) is not unreasonable; and

Notice of the making of this Statutory Instrument was published in "Iris Oifigiúil" of 2nd June, 2015.

VII. Date and signature of statutory auditor who having compiled the report pursuant to these Regulations has formed the opinion that the declaration pursuant to section 580(4) is not unreasonable.



GIVEN under my Official Seal,
29 May 2015.

RICHARD BRUTON,
Minister for Jobs, Enterprise and Innovation.

EXPLANATORY NOTE

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

The purpose of these Regulations is to prescribe the form of Report for the purposes of section 580(4) of the Companies Act 2014.

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