



Number 22 of 2012

COMPANIES (AMENDMENT) ACT 2012

ARRANGEMENT OF SECTIONS

Section

1. Interpretation.
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[No. 22.] *Companies (Amendment) Act 2012.* [2012.]

ACT REFERRED TO

Companies (Miscellaneous Provisions) Act 2009

2009, No. 45



Number 22 of 2012

COMPANIES (AMENDMENT) ACT 2012

AN ACT TO AMEND THE COMPANIES (MISCELLANEOUS PROVISIONS) ACT 2009 IN ORDER TO EXTEND THE PROVISIONS OF SECTIONS 1 AND 2 OF THAT ACT, AND TO PROVIDE FOR RELATED MATTERS.

[4th July, 2012]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

1.—In this Act, “Act of 2009” means the Companies Interpretation. (Miscellaneous Provisions) Act 2009.

2.—Section 1 of the Act of 2009 is amended—

Amendment of section 1 of Act of 2009.

(a) in subsection (1), by substituting the following for paragraph (c) of the definition of “relevant parent undertaking”:

“(c) which—

- (i) prior to the date on which the *Companies (Amendment) Act 2012* came into operation, did not make and was not required to make an annual return to the registrar of companies to which accounts were required to have been annexed, or
- (ii) on or after 23 December 2009 but prior to the date on which the *Companies (Amendment) Act 2012* came into operation, used, in accordance with the provisions of this Act, US generally accepted accounting principles in the preparation of its Companies Act individual accounts or its Companies Act group accounts;”

and

(b) by substituting the following for subsection (2):

“(2) This section applies to the accounts of a relevant parent undertaking that are prepared for such of its financial years after it is incorporated in the State as end or ends not later than 31 December 2020.”.

[No. 22.] *Companies (Amendment) Act 2012.* [2012.]

Amendment of section 2 of Act of 2009.

3.—Section 2 of the Act of 2009 is amended—

- (a) in paragraphs (a) and (b) of subsection (2), by substituting “a specified number of its” for “a specified number, not to exceed 4, of its first”, and
- (b) in subsection (3)(b), by substituting “December 2020” for “December 2015”.

Short title and construction.

4.—(1) This Act may be cited as the Companies (Amendment) Act 2012.

(2) The Companies Acts and this Act are to be read together as one.