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N.

**BILLE NA gCUNTASOIRI CLARUITHE, 1927.
REGISTERED ACCOUNTANTS BILL, 1927.**

*Mar do tugadh isteach.
As introduced.*

ARRANGEMENT OF SECTIONS.

Section.

1. Short title.
2. Definitions.
3. Constitution of General Council and method of election thereto.
4. Appointment of Registrar and other officers.
5. Duties of Registrar.
6. Form and place of keeping Register.
7. Persons entitled to be registered as practising accountants in Saorstát Éireann.
8. Duties and powers of General Council.
9. Power to refuse registration.
10. Power to remove from the Register.
11. Rectification and correction of Register.
12. Publication and sale of lists of registered persons.
13. Evidence of registration.
14. Statutory accountancy to be performed by registered accountant.
15. Prohibition of unregistered persons using title of registered accountant, etc.
16. As to titles, etc., of registered accountants.
17. Saving the use of existing titles.
18. Penalty for obtaining registration by false representation.
19. Penalty for wilful falsification of Register.
20. Prosecutions and fines, etc., under sections 15 and 16 of Act.
21. Fines, etc., to be paid to the Registrar.
22. Appropriation of fees and audit of accounts.
23. Posting of notices.

SAORSTÁT EIREANN.

BILLE NA gCUNTASOIRI CLARUITHE, 1927.
REGISTERED ACCOUNTANTS BILL, 1927.

BILL

entitled

5

AN ACT TO PROVIDE FOR THE REGISTRATION OF
ACCOUNTANTS PRACTISING IN SAORSTÁT EIREANN
AND FOR OTHER PURPOSES CONNECTED THERE-
WITH.

WHEREAS it is expedient to provide for the registration of
persons practising as accountants and auditors in Saorstát
Eireann, and to require that such persons possess sufficient
qualifications, 10

BE IT THEREFORE ENACTED BY THE OIREACHTAS OF
SAORSTÁT EIREANN AS FOLLOWS:— 15

Short Title.

1.—This Act may for all purposes be cited as the Registered
Accountants Act, 1927.

Definitions.

2.—In this Act—

“ the Institute ” means the Institute of Chartered Accountants in
Ireland, incorporated and regulated by Royal Charter granted in 20
the year 1888, and the “ Council of the Institute ” means the
Council of the said Institute;

“ the Society ” means the Irish Branch of the Society of Incor-
porated Accountants and Auditors, incorporated in the year 1885,
and the “ Committee of the Society ” means the Committee of 25
the Irish Branch of the said Society;

“ the General Council ” means the General Council of Registered
Accountants in Saorstát Eireann constituted under this Act;

“ the Register ” means the Register of Accountants practising in
Saorstát Eireann kept pursuant to the provisions of this Act; 30

“ the Registrar ” means the person for the time being appointed
to be Registrar by the General Council pursuant to the provisions
of this Act, and shall include any person appointed to perform
the duties of the Registrar for the time being;

“ practising accountant ” means any person who (either as an 35
individual or as a member of any firm) holds himself out to the
public as ready to undertake or perform within Saorstát Eireann
business as an accountant or auditor for remuneration;

“ registered accountant ” means a person for the time being
registered as an accountant pursuant to the provisions of this Act; 40

“ unassociated accountant ” means an accountant who is not a
member of the Institute or the Society;

“ the Minister ” means the Minister for Industry and Commerce:

“ year ” used in relation to term of office means the period of
time between one annual meeting and the ensuing annual meeting 45
whether such period be greater or less than twelve months.

Constitution of
General Council
and method of
election thereto.

3.—(1) From and after the first day of January, 1928 there
shall be a General Council of Registered Accountants in Saorstát
Eireann which shall consist of twelve members who shall be per-

sons entitled to be registered under the provisions of this Act.

The first General Council shall consist of:—

5 (a) Five practising accountants, members of the Institute, who shall be appointed by the Council of the Institute and in default of such appointment shall be appointed by the Minister.

10 (b) Four practising accountants, members of the Society, who shall be appointed by the Committee of the Society and in default of such appointment shall be appointed by the Minister.

(c) Three practising accountants who are unassociated and who shall be appointed by the Minister;

15 who and whose successors appointed pursuant to the provisions of this Act shall be and are hereby incorporated by the name of "The General Council of Registered Accountants in Saorstát Eireann" and by that name shall be a body corporate having perpetual succession and a common seal.

20 (2) The General Council shall have the several powers and authorities expressly conferred upon it by this Act and also all powers and authorities ancillary or incidental thereto, and shall have power to acquire hold and dispose of real or personal property and do all such other acts and things as may be necessary or expedient for carrying out the provisions of this Act.

25 (3) (i) Each person appointed or nominated a member of the General Council shall continue in office as member of the General Council until he shall retire in accordance with the provisions hereinafter contained.

30 (ii) Four members of the General Council shall retire at the first and every subsequent annual meeting of registered accountants in accordance with the triennial Table following:—

Members of the General Council to retire in every period of Three Years.

Class.	Members of the Institute.	Members of the Society.	Members Unassociated.
First Year ...	Two	One	One
Second Year ...	Two	One	One
Third Year ...	One	Two	One

35 The members of the General Council to retire in accordance with the foregoing Table shall be the members of each class who have been longest in office since their last appointment and where two or more members have held office for the same period then, failing agreement between them as to which of them shall retire, the question shall be determined by lot in such manner as the General Council shall direct and not later than 40 two months before the date fixed for the annual meeting of registered accountants.

(iii) Retiring members of the General Council shall be eligible for re-election.

45 (iv) It shall be the duty of the Registrar at least two months before the date fixed for the annual meeting of registered accountants to send notice to the Council of the Institute and the Committee of the Society stating the names of their representatives on the General Council who retire at such annual meeting and the Registrar shall require the Council of the Institute and the Committee of the Society respectively to furnish him not 50

less than one month before such annual meeting with the names of an equal number of registered accountants nominated by the said Council and Committee respectively as their representatives on the General Council in place of the members so retiring and the persons nominated as aforesaid shall be deemed to be elected for the term of three years from the ensuing annual meeting. 5

(v) In the event of either the Council of the Institute or the Committee of the Society failing to furnish the Registrar with the names of persons nominated by them sufficient to fill the forthcoming vacancies on the General Council not less than one month before the date fixed for the annual meeting, then the Registrar shall issue nomination forms to the members (registered under this Act) of the Institute or of the Society as the case may be, requiring the nomination of persons registered under this Act to fill such vacancies remaining unfilled such nominations to be forwarded to him not less than fourteen days before the date fixed for the annual meeting and if the number of persons nominated be greater than the number of vacancies to be filled the Registrar shall proceed to call a special meeting of the members (registered under this Act) of the Institute or of the Society, as the case may be, to be held previous to the annual meeting for the purpose of electing from the persons so nominated a number equal to the vacancies in the representatives of the Institute or of the Society, as the case may be, to serve on the General Council for the ensuing term of three years. 10 15 20 25 30

(vi) It shall be the duty of the Registrar at least two months before the date fixed for the annual meeting to post a notice to every registered accountant who is unassociated stating the name of the unassociated member of the Council who retires at the ensuing meeting and he shall issue a nomination form to each unassociated registered accountant and request him to nominate a registered accountant to fill the vacancy and return such form to the Registrar not less than one month before the date fixed for the annual meeting; if one person alone is nominated such person shall be deemed elected but if two or more persons are so nominated the Registrar shall forthwith proceed to call a special meeting of registered accountants who are unassociated to be held previous to the annual meeting for the purpose of electing one of the persons so nominated as representative of the unassociated registered accountants to fill the vacancy on the General Council for the term of three years from such ensuing annual meeting. 35 40 45 50

(vii) In the event of persons registered under this Act who are unassociated failing to nominate or elect a representative on the General Council, it shall be the duty of the Registrar in the notices convening the annual meeting to notify every person registered under this Act that there has been no such nomination and in such case any vacancy shall be filled by those registered persons present at the annual meeting who shall elect by nomination and ballot at the meeting a registered accountant to fill such vacancy irrespective of whether the persons so nominated are or are not associated. 55 60

(viii) A casual vacancy amongst the members of the General Council arising at any time shall be filled by the remaining members of the General Council co-opting a registered accountant. A vacancy amongst the representatives of the Institute shall be filled by a member of the Institute; a vacancy amongst the representa- 65

5 tives of the Society shall be filled by a member of the Society and a vacancy amongst the representatives of those who are unassociated shall be filled by a person registered under this Act who is unassociated. A person appointed to fill a casual vacancy shall continue in office so long only as the person in whose room he is appointed would have held office, and shall then retire.

10 The General Council may continue to act notwithstanding any vacancy, provided that if the number of members is reduced below nine the Council shall not transact business other than the co-option of members until their number is brought up to nine at least by co-option.

15 (ix) The quorum for a meeting of the General Council shall be such number (not being less than five members present in person) as the General Council shall from time to time determine and until the General Council otherwise determine shall be seven, and in the absence of express provision to the contrary the Council may act by resolution of the majority of the members at any meeting at which a quorum is present. In case of an equality of votes the chairman shall have a casting vote.

25 (x) The General Council may sue and be sued in their corporate capacity.

(xi) Any member of the General Council whose name shall at any time cease to be on the Register shall *ipso facto* cease to be a member of the General Council.

30 Provided always that if at any time it shall appear to the Minister that the Institute, the Society or the body of unassociated accountants have an undue number of representatives on the General Council he may by Order re-distribute the number of representatives allocated to the Institute, the Society, and the body of unassociated accountants so as to make the representation of each class as nearly as possible proportionate having regard to the number of members of such classes respectively and may by such order amend the table in sub-section (3) (ii) of this section and may make such consequential amendments as appear to him to be necessary.

45 Any such Order made by the Minister shall be laid before both Houses of the Oireachtas as soon as may be and if a resolution annulling such Order is passed by either House within twenty-one days after the House next sits after such Order is laid before it, such Order shall be annulled accordingly, but without prejudice to the validity of anything done under such Order or to any future Order which may be made thereafter.

4.—The General Council shall from time to time appoint a Registrar and such other officers as may to them seem necessary for carrying out the provisions of this Act and shall fix the remuneration and conditions of office of such Registrar and officers.

Appointment of Registrar and other officers.

5.—It shall be the duty of the Registrar to keep the Register of Accountants accurate and up to date in accordance with the provisions of this Act and with such regulations as the General Council may make from time to time.

Duties of Registrar.

6.—The Register shall contain the full name and qualifications and business address or addresses (if more than one) of every practising accountant and such further particulars as the General Council shall prescribe and it shall be the duty of every such accountant from time to time to furnish to the Registrar all such particulars and to notify the Registrar of any change in the particulars previously furnished within such times in such manner and under such penalty as the General Council may from time to time determine. The Register shall be kept at such place

Form and place of keeping Register.

and shall be open to inspection at such times and subject to such regulations as the General Council shall prescribe.

Persons entitled to be registered as practising accountants in Saorstát Eireann.

7.—The following persons shall (subject to the provisions of section 9 hereof) be entitled to be registered under this Act:—

(1) (a) Any person who being a member of the Institute or of the Society shall give notice to the General Council of his intention to practise as an accountant in Saorstát Eireann:

(b) Any person who being a member of—

(i) The Institute of Chartered Accountants in England and Wales, incorporated and regulated by Royal Charter in the year 1880;

(ii) The Society of Incorporated Accountants and Auditors, incorporated in the year 1885;

(iii) The Society of Accountants in Edinburgh, incorporated by Royal Charter granted in the year 1854;

(iv) The Institute of Accountants and Actuaries in Glasgow, incorporated by Royal Charter granted in the year 1855;

(v) The Society of Accountants in Aberdeen, incorporated by Royal Charter granted in the year 1867,

shall give notice to the General Council of his intention to practise as an accountant in Saorstát Eireann.

(c) Any person being a member of a body of accountants incorporated or duly constituted under the laws of Saorstát Eireann or of Great Britain or of Northern Ireland or of any British Dominion, Colony or Dependency (including India) or of territory administered under Royal Charter or under the laws for the time being in force in any part of the United States of America who shall satisfy the General Council that the body of accountants to which he belongs required as a condition of his membership qualifications which the General Council (by a majority of two-thirds) approve as being sufficient to justify the acceptance of its members for registration in Saorstát Eireann and who shall give notice to the General Council of his intention to practice as an accountant in Saorstát Eireann.

Provided that as regards future members of any of the bodies of accountants mentioned in clauses (a) (b) or (c) of this sub-section such applicant has served under Articles with a member of one of the bodies of accountants aforesaid for a period of not less than five years or if a graduate of a university for a period of not less than three years; but this proviso shall not apply to any future member of any of the bodies aforesaid who prior to the passing of this Act had either passed the preliminary examination of such body or had been granted a certificate of exemption from such preliminary examination and who shall satisfy the General Council that he has had sufficient practical experience.

(2) Any person who (although not a member of any of the Institutes or Societies mentioned in sub-section (1) clauses (a) and (b) hereof) shall within six months from the passing of this Act give notice to the General Council in writing and within twelve months from the passing of this Act prove to the satisfaction of the General Council that he was in actual practice as an accountant in Saorstát Eireann prior to the first day of January, 1927.

(3) Any person not entitled to be registered under the preceding provisions of this section shall be entitled to be registered as an accountant in Saorstát Eireann on proving that he has complied with such conditions and passed such

examinations as the General Council shall from time to time prescribe whereof one essential condition shall be that he shall have served under Articles to an accountant practising in Saorstát Eireann and registered or entitled to be registered under this Act for not less than five years or in the case of a graduate of any university whose diploma the General Council in their absolute discretion shall deem sufficient for not less than three years and that he has attained the age of twenty-one years.

- 10 (4) Any person not entitled to be registered under the preceding provisions of this section shall be entitled to be registered as an accountant in Saorstát Eireann on proof to the satisfaction of the General Council that he was serving as a clerk on the first day of January, 1927 to an accountant practising in Saorstát Eireann who would have been entitled to be registered as an accountant under the provisions of this Act and that he has served continuously as such clerk as aforesaid for a period of at least seven years, such period of service having commenced prior to the first day of January, 1927 and on producing or transmitting to the Registrar a certificate of the General Council that he has passed such examination as the General Council shall from time to time prescribe within a period of three years subsequent to the service aforesaid.

- (5) In the event of an Act passed by the Legislature of Great Britain and/or Northern Ireland for the registration of accountants any practising accountant so registered in Great Britain and/or Northern Ireland shall be entitled on giving notice to the General Council of his intention to practise as an accountant in Saorstát Eireann to be registered under this Act provided that the Act for the registration of practising accountants in Great Britain and/or Northern Ireland shall give a similar right to practising accountants registered in Saorstát Eireann to be admitted to the Register of Accountants in Great Britain and/or Northern Ireland.

8.—The General Council shall have power:—

- (1) To frame rules with respect to:—

- The election of a President and Vice-President; the quorum and procedure and the conduct of the business of the General Council; the forms of nomination and nomination of registered persons to serve on the General Council; the convening and holding of annual and other meetings of persons registered under this Act; the proceedings at such meetings; the giving of notice to registered persons; the registration of the names, addresses, particulars and descriptions of persons to be registered under this Act; the keeping and inspection of the register; the holding of examinations and the subjects for and the times and places of and the mode of conducting such examinations; the appointment and removal of examiners; the remuneration by fees or otherwise of the examiners so appointed; the certificates to be given to persons of their having passed any examinations held under this Act; the duties and remuneration of the Registrar and other officers of the Council and such other matters and things as the Council think it expedient to provide for by rules with a view to carrying out the provisions of this Act and the Council shall have power from time to time to revoke rescind or vary any rules for the time being in force.

- (2) To determine questions relating to the qualifications for registration under this Act and to direct that the name of any person or class of persons shall not be entered on the Register or removed therefrom.

- (3) To prescribe (subject to the approval of the Minister) what annual and other fees and charges shall be payable in respect of registration examination or otherwise and (subject to such approval) from time to time to vary the same.

Duties and
powers of
General Council.

(4) And generally to do any act or thing which the Council considers necessary and expedient for the due and proper execution of the provisions of this Act.

Power to refuse registration.

9.—Notwithstanding any provision hereinbefore contained the General Council may refuse to register under this Act:—

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(1) Any person who has been convicted by any court of competent jurisdiction within or without Saorstát Eireann of an offence which in the opinion of the General Council unfits him for registration or who has been found guilty of any fraud.

(2) Any person guilty of any act, default or practice which the General Council consider dishonourable or discreditable to the profession.

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(3) Any person who is or has been bankrupt or insolvent or who has made an arrangement with his creditors or assigned his property for the benefit of creditors.

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(4) Any person who has been excluded from membership of any of the bodies of accountants referred to in section 7 of this Act, or who is suspended from membership thereof.

(5) Any person having any business or occupation which in the interests of the profession or of the public the General Council consider a practising accountant ought not to have who refuses to discontinue such business.

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Power to remove from the Register.

10.—The General Council may at any time by resolution remove from the Register the name of any registered person on any ground on account of which they are empowered to refuse registration; or on the ground that such name has been erroneously or improperly entered on the Register; or on the ground that such person has failed to pay any fees due by him under the provisions of this Act within six months after demand made by registered letter addressed to his registered address or on the ground that such person has been guilty of an offence under this Act or wilful or continued breaches of regulations made by the General Council under the provisions of this Act. Upon the passing of any such resolution the Registrar shall forthwith delete such name in the Register.

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The General Council shall have power by resolution at any time to order that any name so removed and deleted be entered in or restored to the Register and such resolution may or may not rescind the resolution removing such name, and may be subject to such conditions (if any) as the General Council think fit.

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Rectification and correction of Register.

11.—(1) The Registrar shall from time to time insert in the Register any alterations which shall come to his knowledge in the name or address or description of any registered person or in any other particulars entered on the Register and shall remove from the Register the name of every deceased person and may remove from the Register the name of any person who has ceased to practise but not without the consent of such person save as hereinafter provided.

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(2) Where the Registrar has reason to believe that any person has ceased to practise he shall send by registered post to the last registered address of such person a notice inquiring whether he has ceased to practise and if such registered letter is returned by the Post Office, or if the Registrar does not within three months from the date of such notice receive a satisfactory answer from such person the Registrar may within fourteen days report the matter to the General Council who may either resolve that the name of such person be removed from the Register or may direct further inquiry to be made.

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(3) Subject to any direction of the General Council the Registrar in the execution of his duties may act upon such evidence as to him in each case appears sufficient and may in any case require such evidence to be verified by statutory declaration.

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(4) Where the name of a person has been removed from the Register it shall not be again entered in the Register except by direction of the General Council or by Order of the High Court and upon the restoration of any name to the Register by direction of the General Council there shall be payable such fee (if any) as the General Council shall direct.

12.—(1) The General Council shall cause an official list of the names and addresses of all persons appearing on the register to be prepared and printed annually under their direction and copies thereof to be sold at a price to be determined by them. Publication and sale of lists of registered persons.

(2) Such list shall contain such particulars and be arranged in such form as the General Council shall direct but the General Council shall not be answerable for any error, misstatement or omission therein.

13.—A copy of the official list for the time being purporting to be printed and published in pursuance of this Act shall be evidence in all cases (until the contrary be made to appear) that the persons therein named are registered according to the provisions of this Act, and the absence of the name of any person from such copy of the official list shall be evidence (until the contrary be made to appear) that such person is not so registered. Evidence of registration.
Provided that in the case of any person whose name does not appear in such copy a certified copy under the hand of the Registrar of the entry of the name of such person in the Register shall be evidence that such person is registered according to the provisions of this Act.

14.—Where by any enactment or order any duties or functions are required to be performed by an accountant or auditor such accountant or auditor shall in every case be an accountant registered under this Act unless there is an express provision to the contrary. Statutory accountancy to be performed by registered accountant.

15.—From and after the 30th day of June, 1928 it shall not be lawful for any person who is not registered under this Act :— Prohibition of unregistered persons using title of registered accountant, etc.

(1) To take or use in Saorstát Eireann any name, title, addition or description stating or implying or calculated to lead any person to believe that he is :—

- (a) a registered accountant, or
- (b) a practising accountant, or
- (c) in practice as an accountant or auditor.

(2) To hold himself out to the public in Saorstát Eireann as being ready to undertake (either with or without remuneration) business as a practising accountant.

(3) To sign or certify the accounts of any business, undertaking, body or company as accountant or auditor.

(4) To exercise any function which according to law should be exercised by an accountant or auditor.

Any person acting in contravention of the provisions of this section shall be guilty of an offence under this Act and shall be liable upon summary conviction for such offence to a fine not exceeding £50 and to a further fine not exceeding £20 per day for every day on which the offence is repeated after his first conviction.

Provided that notwithstanding anything in this Act contained

(i) An accountant or auditor appointed by the State or by any Government Department who acts as an official accountant or auditor, or

(ii) An accountant acting as such within Saorstát Eireann who ordinarily practises and has his office or place of business without Saorstát Eireann and has no office or place of business in Saorstát Eireann and who does

not otherwise hold himself out to the public as ready to undertake business within Saorstát Éireann, or

- (iii) A practising accountant who continues to practise and act as an accountant as heretofore during a period not exceeding one year from the passing of this Act,

shall not be required to be registered as an accountant under this Act nor shall he be held guilty of an offence for acting as aforesaid without being registered.

As to titles, etc., of registered accountants.

16.—Subject to any provision to the contrary in this Act contained it shall not be lawful for an accountant registered under this Act to take or use any name title description or addition other than that of "Registered Accountant" unless such name title description or addition shall be approved by a resolution of the General Council (which approval shall not be given to any name title description or addition liable to create confusion) and any person acting in contravention of this section shall be guilty of an offence under this Act and shall be liable on summary conviction to a fine not exceeding £50 and to a further fine not exceeding £20 per day for every day on which the offence is repeated after his first conviction.

Saving the use of existing titles.

17.—Notwithstanding anything in this Act contained it shall be lawful for any person being a member of an Institute or Society mentioned in sub-clauses (a) or (b) of sub-section (1) of section 7 to use any name title description or addition to which he may be entitled as member of such Institute or Society.

Provided:

- (a) that such person is registered as an accountant under this Act, or
(b) that such person not being registered under this Act has no office or place of business in Saorstát Éireann and does not otherwise hold himself out to the public as ready to undertake business as an accountant or auditor in Saorstát Éireann.

Penalty for obtaining registration by false representation.

18.—Any person who wilfully procures or attempts to procure himself to be placed or retained on the Register by making or producing or causing to be made or produced any false or fraudulent declaration certificate or representation either in writing or otherwise and any person aiding or assisting him therein shall be deemed guilty of a misdemeanour and shall on conviction thereof be liable to a fine not exceeding £50 or to be imprisoned with or without hard labour for any term not exceeding twelve months.

Penalty for wilful falsification of Register.

19.—Any person who wilfully makes or causes to be made or aids or abets any falsification in any matter relating to the Register shall be deemed guilty of a misdemeanour and shall be liable to a fine not exceeding £50 or to be imprisoned with or without hard labour for any term not exceeding twelve months.

Prosecutions and fines, etc., under sections 15 and 16 of Act.

20.—All offences under sections 15 and 16 of this Act may be prosecuted and all fines may be recovered in a summary manner under the Summary Jurisdiction Acts. Any prosecution under the provisions of this Act may be instituted by the State, or by the General Council or by any private person with the consent of the General Council of which consent a certificate under the hand of the Registrar shall be sufficient evidence but save as aforesaid no prosecution under this Act shall be instituted by a private person.

Fines, etc., to be paid to the Registrar.

21.—All sums of money arising from conviction and recovery of fines or penalties as aforesaid shall be paid to the Registrar on behalf of the General Council.

Appropriation of fees and audit of accounts.

22.—(1) All fees paid under or by virtue of this Act shall be paid to the General Council or to the Registrar on their behalf and all moneys received by the General Council shall be applied

in payment of expenses incurred under the provisions of this Act, or in giving effect to and enforcing the same, or in exercising any of the powers by this Act conferred upon the General Council and any surplus may be applied towards any
5 provident or other fund for the benefit of accountants or their dependents or towards the education or for the benefit or assistance of persons desiring to become accountants or in providing prizes and other rewards for such persons or otherwise for the benefit of the profession in such manner as the General
10 Council shall from time to time think fit with power to the General Council to invest any moneys from time to time in their hands and to invest or apply resulting income in the manner aforesaid.

(2) The General Council shall keep proper accounts of all
15 their income and expenditure under this Act and such accounts shall be audited annually by one or more persons registered under this Act and copies of such audited accounts shall upon the application of any registered person be supplied without charge. The first auditor or auditors shall be appointed by the
20 General Council and subsequent auditors shall be appointed at the annual meetings of persons registered under this Act.

23.—Any notice required by this Act to be given or sent may be sent by post and proof of the posting of such notice in
a prepaid envelope properly addressed or addressed to the
25 registered address of the addressee shall be evidence of the receipt by the addressee of such notice in course of post and no act or proceeding shall be invalidated by the non-delivery of any such notice. Posting of notices.

Saorstát Éireann.

BILLE NA gCUNTASOIRI CLARUITHE,
1927.

BILLE

(mar do tugadh isteach)

dá ngairmtear

Acht chun soerú do dhéanamh chun Cúntasóirí
a chleachtann a ngairm i Saorstát Éireann
do chlárú agus chun crícheanna eile a
bhaineas leis sin.

*Séamas Dubhglas do thug isteach. Pádraig
O Bráda agus Somhairle Brún ag cabhrú
leis.*

*Do hordúíodh, ag Seanad Éireann, do chló-
bhuala, 9^o Feabhra, 1927.*

BAILE ATHA CLIATH:
FOILLSITHE AG OIFIG AN TSOLATHAIR.

Cló-bhuailte ag CAHILL AND CO., LTD.,
40 agus 41 Sráid Iochtarach Uí Chonaill,
Baile Atha Cliath.

Cló-bhuailte ag MESSRS. CAHILL AND CO., LTD.
[Leath-Raol Glan.]

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Saorstát Éireann.

REGISTERED ACCOUNTANTS BILL, 1927.

BILL

(as introduced)

entitled

An Act to provide for the registration of
Accountants practising in Saorstát Éireann
and for other purposes connected there-
with.

*Introduced by Senator James G. Douglas.
Supported by Senators P. J. Brady and
S. L. Brown, K.C.*

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