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**BILLE NA gCUIDEACHTAÍ (LEASÚ), 2012**  
**COMPANIES (AMENDMENT) BILL 2012**

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*Mar a tionscnaíodh*  
*As initiated*

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**ARRANGEMENT OF SECTIONS**

**Section**

1. Interpretation.
  2. Amendment of section 1 of Act of 2009.
  3. Amendment of section 2 of Act of 2009.
  4. Short title and construction.
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**BILLE NA gCUIDEACHTAÍ (LEASÚ), 2012**  
**COMPANIES (AMENDMENT) BILL 2012**

# BILL

*entitled*

5 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.

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

10 **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.

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

“(c) which—

20 (i) prior to the date on which the *Companies*  
*(Amendment) Act 2012* came into oper-  
ation, 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

25 (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 indi-  
30 vidual 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.”.

Amendment of  
section 2 of Act of  
2009.

**3.**—Section 2 of the Act of 2009 is amended— 5

(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”. 10

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.