CHAPTER 309

INTERNATIONAL BUSINESS COMPANIES (ACCOUNTING RECORDS) ORDER

LIST OF AUTHORISED PAGES

1 – 4 LRO 1/2017

ARRANGEMENT OF PARAGRAPHS

PARAGRAPH

1. Citation.

2. Declaration of availability of accounting records to be kept at registered office.

CHAPTER 309

INTERNATIONAL BUSINESS COMPANIES

INTERNATIONAL BUSINESS COMPANIES (ACCOUNTING RECORDS) ORDER

S.I. 61/2016

(SECTION 67(5))

[Commencement 21st October, 2016]

Citation.

1. This Order may be cited as the International Business Companies (Accounting Records) Order.

Declaration of availability of accounting records to be kept at registered office.

2. (1) A company shall keep at its registered office a declaration stating that—

(a) the company is maintaining reliable accounting records; and

(b) the accounting records shall be made available to its registered agent.

S.I. 7/2013.

(2) For every company on the Register which has not submitted a declaration pursuant to the International Business Companies (Accounting Records) Order, 2013 as of the date of the commencement of this Order, the registered agent of such company shall submit a copy of the declaration made by the company in accordance with paragraph (1) to the Registrar within sixty days of the date of the commencement of this Order.

(3) For every company registered subsequent to the date of the commencement of this Order, the registered agent of the company shall submit a copy of the declaration made by the company in accordance with paragraph (1) to the Registrar within ninety days of the registration of the company.

(4) Where a company changes its registered agent subsequent to the submission of a declaration, the company shall provide the new appointed registered agent with a declaration in accordance with paragraph (1) and the registered agent shall submit a copy of the declaration made by the company to the Registrar within thirty days of the date of its appointment.

(5) For the purposes of this Order, "available" means able to be provided to the registered agent pursuant to a lawful request, process or order of a court, without

prejudice to any rights that the company may have to seek judicial relief or stay of such process, order or request.