

Pending Corporate & Governance Law

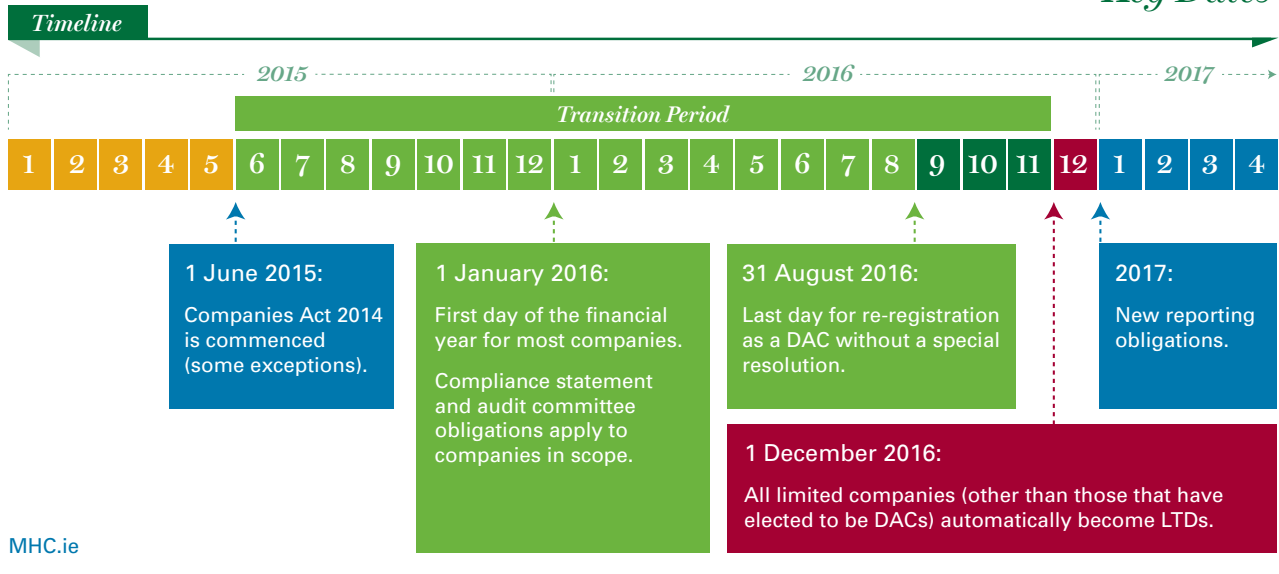
31 May 2016

<i>Law:</i>	<i>Affects:</i>	<i>Subject matter:</i>	<i>Due date:</i>	<i>Likely date:</i>
Statutory Audit Regulation (EU) No 537/2014	Quoted companies, credit institutions, insurers and other public interest entities	Mandatory auditor rotation	17 June 2016	17 June 2016
Statutory Audit Directive 2014/56/EU		Prohibited and limited non-audit services by auditors Prohibition on "Big 4 Only" agreements		
Market Abuse Regulation (EU) No 596/2014	All quoted companies, not just listed companies	Insider dealing	3 July 2016	3 July 2016
Market Abuse Directive 2014/57/EU		Transactions by PDMRs Provision of information to the market Market manipulation		
Accounting Directive 2013/34/EU	All companies	Accounting by micro-entities Public filing of accounts by unlimited entities with limited shareholders	20 July 2015	During 2016
Criminal Justice (Corruption) Bill	All companies	Prevention of bribery and corruption Company and officer liability for employee actions	During 2015	"During current Dáil term"
4th Anti-Money Laundering Directive 2015/849/EU	All companies	Obtaining and holding of information on beneficial ownership of 25%+ stakes	26 June 2017	26 June 2017

Dublin, London
& New York



The Companies Act 2014: Key Dates



To find out more about how we can help you,
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