



STATUTORY INSTRUMENTS.

S.I. No. 32 of 2026

EUROPEAN UNION (EUROPEAN SINGLE ACCESS POINT)
REGULATIONS 2026

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I, SIMON HARRIS, Minister for Finance, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972) and for the purpose of giving full effect to Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023¹, hereby make the following regulations:

Citation and commencement

1. These Regulations may be cited as the European Union (European Single Access Point) Regulations 2026.

Interpretation

2. (1) In these Regulations —

“ESAP” means the European single access point providing centralised access to publicly available financial, non-financial and sustainability-related information, relating to Union companies and financial products, as established by the ESAP Regulation;

“ESAP Regulation” means Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023¹ establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability;

(2) A word or expression that is used in these Regulations and is also used in the ESAP Regulation, unless the context otherwise requires, has the same meaning in these Regulations as it has in the ESAP Regulation.

(3) Unless the context otherwise requires, a reference in these Regulations to a numbered Article is a reference to the Article so numbered of the ESAP Regulation.

Designation of collection bodies

3. For the purposes of Article 5, the following are designated as collection bodies in the State:

- (a) the Central Bank of Ireland;
- (b) the Registrar of Companies;
- (c) the Irish Auditing and Accounting Supervisory Authority;
- (d) the Irish Takeover Panel;

¹ OJ L, 2023/2859, 20.12.2023

¹ OJ L, 2023/2859, 20.12.2023

- (e) the Pensions Authority.

Responsibilities of collection bodies

4. (1) A collection body shall be responsible for any tasks assigned to it in accordance with Article 5(1).

(2) A collection body may delegate tasks referred to in, and in accordance with, Article 5(8) and the delegatee may agree to perform those tasks as a delegatee of another collection body.

(3) A collection body may, for the purposes of Article 5(9), require that the information that is submitted by entities be accompanied by a qualified electronic seal.

Collection bodies for voluntary submission of information

5. (1) For the purposes of Article 3(2), the following are designated as collection bodies in the State for the collection of information submitted on a voluntary basis:

- (a) the Central Bank of Ireland;
- (b) the Pensions Authority;
- (c) for all other entities that are not regulated by either body referred to in subparagraphs (a) and (b), the Registrar of Companies.

(2) Insofar as it is reasonably practicable, information submitted on a voluntary basis by an entity to a collection body in accordance with paragraph (1), shall be submitted to the same collection body to which information is submitted by the entity on a mandatory basis pursuant to the ESAP Regulation.

Amendment of the Central Bank Act 1942

6. The Central Bank Act 1942 is amended —

- (a) in section 2(2A) —
 - (i) in paragraph (bk), by the substitution of “2023;” for “2023.”,
and
 - (ii) by the insertion of the following paragraph after paragraph (bk):
“(bl) Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023².”,
and
- (b) in Part 2 of Schedule 2, by the insertion of the following item after item 86:

² OJ L, 2023/2859, 20.12.2023

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|----|------------------------|--|-------------------------|
| 87 | S.I. No. 32 of 2026 | European Union (European Single Access Point) Regulations 2026 | The whole instrument |
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GIVEN under my Official Seal,
10 February, 2026.

SIMON HARRIS,
Minister for Finance.

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