



STATUTORY INSTRUMENTS.

**S.I. No. 33 of 2026**

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EUROPEAN UNION (EUROPEAN SINGLE ACCESS POINT) (NO. 2)  
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 effect to Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023<sup>1</sup>, hereby make the following regulations:

*Citation*

1. These Regulations may be cited as the European Union (European Single Access Point) (No. 2) Regulations 2026.

*Amendment of Pensions Act 1990*

2. (1) The Pensions Act 1990 (No. 25 of 1990) is amended —

(a) in section 2(1), by the substitution of the following definition for the definition of “Directive of 2016”:

“ ‘Directive of 2016’ means Directive (EU) 2016/2341 of the European Parliament and of the Council of 14 December 2016<sup>2</sup> on the activities and supervision of institutions for occupational retirement provision (IORPs) (recast) as amended by Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023<sup>3</sup> amending certain Directives as regards the establishment and functioning of the European single access point;”,

(b) in section 3A(1A), in paragraph (a), by the insertion of “59J,” after “59I,” (inserted by the European Union (European Single Access Point) (No. 3) Regulations 2026 (S.I. No. 34 of 2026)),

(c) in section 10(1), by the insertion of the following paragraph after paragraph (ff) (inserted by the European Union (European Single Access Point) (No. 3) Regulations 2026 (S.I. No. 34 of 2026)):

“(fg) to act as the collection body, as defined in Article 2(2) of the ESAP Regulation, for information required to be made accessible under section 55, 56, 59(1B) or 64AG(2),”,

and

<sup>1</sup> OJ L, 2023/2864, 20.12.2023

<sup>2</sup> OJ No. L 354, 23.12.2016, p.37

<sup>3</sup> OJ L, 2023/2864, 20.12.2023

- (d) by the insertion of the following section after section 59I (inserted by the European Union (European Single Access Point) (No. 3) Regulations 2026 (S.I. No. 34 of 2026)):

**“Accessibility of information on ESAP (duties of trustees)**

59J. (1) When making public any information referred to in section 55, 56, 59(1B) or 64AG(2), the trustees of a scheme or a trust RAC shall submit that information at the same time to the Pensions Authority for the purpose of making it accessible on ESAP.

(2) The trustees of a scheme or a trust RAC shall ensure that the information referred to in subsection (1) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation or, where required by Union law, in a machine-readable format as defined in Article 2(4) of that Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) the name of the scheme or trust RAC to which the information relates;
  - (ii) the legal entity identifier of the scheme or trust RAC, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
  - (iii) the size of the scheme or trust RAC by category, as specified pursuant to Article 7(4)(d) of the ESAP Regulation;
  - (iv) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
  - (v) an indication of whether the information contains personal data.

(3) For the purpose of subsection (2)(b)(ii), a scheme or trust RAC shall obtain a legal entity identifier.”.

- (2) This Regulation shall come into operation on 10 January 2030.

*Amendment of Asset Covered Securities Act 2001*

3. (1) The Asset Covered Securities Act 2001 (No. 47 of 2001) is amended —

- (a) in section 3(1) —
  - (i) by the substitution of the following definition for the definition of “Covered Bonds Directive”:

“ ‘Covered Bonds Directive’ means Directive (EU) 2019/2162 of the European Parliament and of the Council of 27 November 2019<sup>4</sup>, as amended by Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023<sup>5</sup> amending certain Directives as regards the establishment and functioning of the European single access point;”,

and

- (ii) by the insertion of the following definitions:

“ ‘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 2023<sup>6</sup> establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability;”,

and

- (b) by the insertion of the following section after section 58D:

**“Accessibility on ESAP of information referred to in sections 40A and 55A**

58E. (1) The Authority shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Article 14 of the Covered Bonds Directive which is required to be made accessible on ESAP under Article 26a(1) of that Directive.

(2) When making public any information referred to in section 40A or 55A, credit institutions permitted to issue covered bonds shall submit that information at the same time to the Authority for the purpose of making it accessible on ESAP.

(3) The credit institution permitted to issue covered bonds shall ensure that the information referred to in subsection (2) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation or, where required by Union law, in a machine-readable format as defined in Article 2(4) of that Regulation;

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<sup>4</sup> OJ No. L. 328, 18.12.2019, p. 29

<sup>5</sup> OJ L, 2023/2864, 20.12.2023

<sup>6</sup> OJ L, 2023/2859, 20.12.2023

(b) the information is accompanied by the following metadata:

- (i) the names of all the credit institutions permitted to issue covered bonds to which the information relates;
- (ii) the legal entity identifier of the credit institution permitted to issue covered bonds, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
- (iii) the size of the credit institution permitted to issue covered bonds by category, as specified pursuant to Article 7(4)(d) of the ESAP Regulation;
- (iv) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
- (v) an indication of whether the information contains personal data.

(4) For the purpose of subsection (3)(b)(ii), credit institutions permitted to issue covered bonds shall obtain a legal entity identifier.”,

and

(c) by the insertion of the following section after section 108:

**“Accessibility on ESAP of information referred to in sections 11B and 99**

109. (1) The Authority shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Articles 24 and 26(1)(b) and (c) of the Covered Bonds Directive which is required to be made accessible on ESAP under Article 26a(4) of that Directive.

(2) When publishing the information referred to in subsection (1)(d) to (f) of section 11B or in section 99B, the Authority shall ensure that the information shall be made accessible on ESAP.

(3) The Authority shall ensure that the information referred to in subsection (2) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) the names of the credit institution permitted to issue covered bonds to which the information relates;

- (ii) where available, the legal entity identifier of the credit institution permitted to issue covered bonds, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
- (iii) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
- (iv) an indication of whether the information contains personal data.”.

(2) This Regulation shall come into operation on 10 January 2030.

#### *Amendment of Companies Act 2014*

4. (1) The Companies Act 2014 is amended:

- (a) in section 2(1), by the insertion of the following definitions:
 

“ ‘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 2023<sup>7</sup> establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability;”
- (b) in section 275(1), by the substitution of the following definition for the definition of “Accounting Directive”:
 

“ ‘Accounting Directive’ means Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013<sup>8</sup> on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC, as amended by Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022<sup>9</sup> amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting<sup>10</sup> and Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023<sup>11</sup> as regards the establishment and functioning of the European single access point;”

<sup>7</sup> OJ L, 2023/2859, 20.12.2023

<sup>8</sup> OJ No. L 182, 29.06.2013, p.19

<sup>9</sup> OJ L 322, 16.12.2022, pp. 15–80

<sup>10</sup> OJ L 322, 16.12.2022, p. 15

<sup>11</sup> OJ L, 2023/2859, 20.12.2023

- (c) in section 865 —
  - (i) in subsection (2) —
    - (I) by the insertion of the following paragraph after paragraph (o):
 

“(oo) section 1110KB(4);”,
    - (II) in paragraph (t) by the substitution of “section 1488(3);” for “section 1488(3).”, and
    - (III) by the insertion of the following paragraph after paragraph (t):
 

“(u) section 1649(7).”,
  - and
  - (ii) by the insertion of the following subsection after subsection (2):
 

“(3) Without prejudice to the generality of subsection (1), summary proceedings in relation to an offence under section 1110KB(5) may be brought and prosecuted by the Central Bank.”,
- (d) by the insertion of the following section after section 934I:
 

**“Accessibility of information on ESAP (Audit Directive, duties of Supervisory Authority)**

934J. (1) The Supervisory Authority shall be the collection body, as defined in Article 2(2) of the ESAP Regulation for information referred to in Article 30c of the Audit Directive which is required to be made accessible on ESAP under Article 20a(1) of that Directive.

(2) When publishing the information referred to in section 934F, the Supervisory Authority shall ensure that the information be made accessible on ESAP.

(3) The Supervisory Authority shall ensure that the information referred to in subsection (2) complies with the following requirements:

  - (a) the information is submitted in a data extractable format as defined in Article 2(3), of the ESAP Regulation;
  - (b) the information is accompanied by the following metadata:
    - (i) the names of the statutory auditor or audit firm to which the information relates;
    - (ii) where available, the legal entity identifier of the audit firm as specified pursuant to Article 7(4)(b) of the ESAP Regulation;

- (iii) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
  - (iv) an indication of whether the information contains personal data.”,
- (e) in section 1000(1), by the substitution of the following definition for the definition of “Shareholders’ Rights Directive”:
 

“ ‘Shareholders’ Rights Directive’ means Directive (EU) 2007/36/EC of the European Parliament and of the Council of 11 July 2007<sup>12</sup> on the exercise of certain rights of shareholders in listed companies, as amended by —

  - (a) Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014<sup>13</sup> establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No. 1093/2010 and (EU) No. 648/2012, of the European Parliament and of the Council,
  - (b) Directive (EU) 2017/828 of the European Parliament and of the Council of 17 May 2017<sup>14</sup> amending Directive 2007/36/EC as regards the encouragement of long-term shareholder engagement, and
  - (c) Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023<sup>15</sup> amending certain Directives as regards the establishment and functioning of the European single access point;”,
- (f) by the insertion of the following Chapter after section 1110K:

**“Chapter 8BA**

**European single access point (ESAP)**

**“Interpretation and application (Chapter 8BA)**

1110KA. (1) In this Chapter, a reference to a company (within the meaning assigned to it by section 2) shall not include a company which is —

- (a) a relevant asset manager,
- (b) a relevant institutional investor,

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<sup>12</sup> OJ No. L 184, 14.7.2007, p. 17

<sup>13</sup> OJ L 173, 12/06/2014, p. 190

<sup>14</sup> OJ L 132, 20/05/2017, p. 1–25

<sup>15</sup> OJ L, 2023/2864, 20.12.2023



- (c) a relevant proxy advisor, or
- (d) an IORP.

(2) In this Chapter —

‘IORP’ means an institution for occupational retirement provision authorised or registered in accordance with Directive (EU) 2016/2341<sup>16</sup> which, pursuant to national law in the Member State in which it is registered, is authorised to provide, and is supervised in relation to the provision of, personal pension products;

‘relevant asset manager’ has the meaning assigned to it by section 1110F;

‘relevant institutional investor’ has the meaning assigned to it by section 1110F, but does not include a relevant institutional investor which is an IORP;

‘relevant proxy advisor’ has the meaning assigned to it by section 1110K.

### **Accessibility of information on ESAP**

1110KB. (1) The Registrar shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Articles 9a(7), 9b(5), 9c(2) and (7) and 14(2) of the Shareholders’ Rights Directive, which is required to be made accessible by PLCs on ESAP under Article 14c(1) of that Directive.

(2) The Central Bank shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Articles 3g(1), 3h(1) and (2) and 3j(1) and (2) of the Shareholders’ Rights Directive which is required to be made accessible by relevant institutional investors, relevant asset managers, and relevant proxy advisors on ESAP under Article 14c(1) of that Directive.

(3) The Pensions Authority shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Articles 3g(1) and 3h(1) and (2) of the Shareholders’ Rights Directive which is required to be made accessible by IORPs on ESAP under Article 14c(1) of that Directive.

(4) When publishing the information referred to in section 1110(3), 1110M(7) or 1110N(8) or subsections (1) and (7) of section 1110O, companies shall submit that information at the same time to the Registrar for the purpose of making it accessible on ESAP.

(5) When publishing the information referred to in subsection (1), (2), (4) or (6) of section 1110G, subsection (1), (2), (4) or (6)

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<sup>16</sup> OJ L 354, 23.12.2016, pp. 37–85

of 1110H, subsection (1), (2) or (3) of section 1110I or subsection (1), (2), (3) or (4) of section 1110K, a relevant institutional investor, relevant asset manager or relevant proxy advisor shall submit that information at the same time to the Central Bank for the purpose of making it accessible on ESAP.

(6) When publishing the information referred to in subsection (1), (2), (4) or (6) of section 1110G or subsection (1), (2), or (3) of section 1110I, IORPs shall submit that information at the same time to the Pensions Authority for the purpose of making it accessible on ESAP.

(7) Relevant institutional investors, relevant asset managers, relevant proxy advisors, IORPs and PLCs shall ensure that the information referred to in subsections (4) and (5) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3)f of the ESAP Regulation or, where required by Union law, in a machine-readable format, as defined in Article 2(4) of that Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) all the names of the relevant institutional investor, relevant asset manager, relevant proxy advisor, IORP or PLC to which the information relates;
  - (ii) the legal entity identifier of the relevant institutional investor, relevant asset manager, relevant proxy advisor, IORP or PLC, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
  - (iii) the size by category of the relevant institutional investor, relevant asset manager, relevant proxy advisor, IORP or PLC, as specified pursuant to Article 7(4)(d) of the ESAP Regulation;
  - (iv) the industry sector of the economic activities of the relevant institutional investor, relevant asset manager, relevant proxy advisor, IORP or PLC, as specified pursuant to Article 7(4)(e) of the ESAP Regulation;
  - (v) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
  - (vi) an indication of whether the information contains personal data.

(8) For the purposes of subsection (7)(b)(ii), relevant institutional investors, relevant asset managers, relevant proxy

advisors, IORPs or PLCs, as the case may be, shall obtain a legal entity identifier.

### **Scope of Central Bank’s supervision – performance of certain functions**

1110KC. The functions and powers conferred on the Central Bank under —

- (a) Parts IIIC and VIIA of the Central Bank Act 1942, and
- (b) Parts 3, 7 and 9 of the Central Bank (Supervision and Enforcement) Act 2013,

shall, in addition to being performable for the purposes to which those provisions relate, be performable by the Central Bank for the purposes of ensuring compliance by a relevant proxy advisor with section 1110KB(5).”,

- (g) in section 1110P, by the insertion of the following subparagraph after subparagraph (k):

“(ka) subsections (4) and (5) of section 1110KB;”,

- (h) in section 1461(1), by the substitution of the following definition for the definition of “Audit Directive”:

“ ‘Audit Directive’ means Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006<sup>17</sup> on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC, as amended by Directive 2014/56/EU of the European Parliament and of the Council of 16 April 2014<sup>18</sup> amending Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts, and Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023<sup>19</sup> as regards the establishment and functioning of the European single access point;”,

- (i) by the insertion of the following section after section 1488:

#### **“Accessibility of information on ESAP (Audit Directive, duties of Registrar)**

1488A. (1) The Registrar shall be the collection body, as defined in Article 2 of the ESAP Regulation, for information referred to in Article 15 of the Audit Directive which is required to be made accessible on ESAP under Article 20a(2) of that Directive.

<sup>17</sup> OJ No. L 157, 9.6.2006, p. 87

<sup>18</sup> OJ No. L 158, 27.5.2014, p.196

<sup>19</sup> OJ L, 2023/2864, 20.12.2023

(2) When publishing the information referred to in section 1484, the Registrar shall ensure that the information be made accessible on ESAP.

(3) The Registrar shall ensure that the information referred to in subsection (2) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) the names of the statutory auditor or audit firm to which the information relates;
  - (ii) where available, the legal entity identifier of the audit firm, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
  - (iii) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
  - (iv) an indication of whether the information contains personal data.”,
- (j) in section 1585 –
  - (i) by the substitution of the following definition for the definition of “Accounting Directive”:
 

“ ‘Accounting Directive’ means Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013<sup>20</sup> on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC, as amended by Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022<sup>21</sup> amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting<sup>22</sup> and Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023<sup>23</sup> as regards the establishment and functioning of the European single access point;”,
  - (ii) by the substitution of the following definition for the definition of “Audit Directive”:

<sup>20</sup> OJ No. L 182, 29.06.2013, p.19

<sup>21</sup> OJ L 322, 16.12.2022, pp. 15–80

<sup>22</sup> OJ L 322, 16.12.2022, p. 15

<sup>23</sup> OJ L, 2023/2859, 20.12.2023

“ ‘Audit Directive’ means Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006<sup>24</sup> on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC, as amended by Directive 2014/56/EU of the European Parliament and of the Council of 16 April 2014<sup>25</sup> amending Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts, and Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023<sup>26</sup> as regards the establishment and functioning of the European single access point;”,

- (k) by the insertion of the following Part after section 1648:

#### “PART 29

#### European single access point (ESAP)

#### **Interpretation – Part 29**

1649. (1) In this Part, ‘Accounting Directive’ means Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013<sup>27</sup> on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC, as amended by Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022<sup>28</sup> amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting<sup>29</sup> and Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023<sup>30</sup> as regards the establishment and functioning of the European single access point.

(2) A word or expression that is used in this Part and is also used in the Accounting Directive has, unless the context otherwise requires, the same meaning in this Part as it has in the Accounting Directive.

(3) A word or expression that is used in this Part and is also used in the ESAP Regulation has, unless the context otherwise

<sup>24</sup> OJ No. L 157, 9.6.2006, p. 87

<sup>25</sup> OJ No. L 158, 27.5.2014, p.196

<sup>26</sup> OJ L, 2023/2864, 20.12.2023

<sup>27</sup> OJ No. L 182, 29.06.2013, p.19

<sup>28</sup> OJ L 322, 16.12.2022, pp. 15–80

<sup>29</sup> OJ L 322, 16.12.2022, p. 15

<sup>30</sup> OJ L, 2023/2859, 20.12.2023

requires, the same meaning in this Part as it has in the ESAP Regulation.

### **Accessibility of information on ESAP**

1650.(1) The Registrar shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information required to be made accessible under Article 33a of the Accounting Directive on ESAP.

(2) When making public any information referred to in subsection (3), the applicable company referred to in sections 1590 and 1596, or applicable subsidiary or applicable branch referred to in section 1603, shall submit that information at the same time to the Registrar for the purpose of making it accessible on ESAP.

(3) The information referred to in subsection (2) is the following:

- (a) a directors' report (including the information required in Article 8 of Regulation (EU) 2020/852 (within the meaning of section 1585));
- (b) consolidated directors' report (including the information required in Article 8 of Regulation (EU) 2020/852 (within the meaning of section 1585));
- (c) annual financial statements;
- (d) consolidated financial statements;
- (e) audit report;
- (f) assurance report;
- (g) sustainability reports concerning third-country undertakings and related assurance opinion;
- (h) the statement referred to in Article 40a(2), fourth subparagraph of the Accounting Directive;
- (i) the report on payments to governments referred to in section 1450;
- (j) the consolidated report on payments to governments referred to in section 1451.

(4) The applicable company, applicable subsidiary or applicable branch, as the case may be, referred to in subsection (2), shall ensure that the information referred to in subsection (3) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation or, where required by Union or national law, in a machine-readable format as defined in Article 2(4) of that Regulation;

(b) the information is accompanied by the following metadata:

- (i) all the names of the applicable company, applicable subsidiary or applicable branch, as the case may be, to which the information relates and, where the reporting applicable company, reporting applicable subsidiary or reporting applicable branch is an exempted subsidiary applicable company, exempted applicable subsidiary or exempted applicable branch, as referred to in section 1594, 1598 or 1603, the name of the parent applicable company, parent applicable subsidiary, or parent applicable branch that reports information at group level;
- (ii) the legal entity identifier of the applicable company, applicable subsidiary or applicable branch, as the case may be, and, where the reporting applicable company, reporting applicable subsidiary or reporting applicable branch is an exempted subsidiary applicable company, exempted applicable subsidiary or exempted applicable branch as referred to in section 1594, 1598 or 1603, where available, the legal entity identifier of the parent applicable company, applicable subsidiary or applicable branch that reports information at group level, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
- (iii) the size of the applicable company, applicable subsidiary or applicable branch by category, as specified pursuant to Article 7(4)(d) of the ESAP Regulation;
- (iv) the industry sector of the economic activities of the applicable company, applicable subsidiary or applicable branch, as specified pursuant to Article 7(4)(e) of the ESAP Regulation;
- (v) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
- (vi) an indication of whether the information contains personal data.

(5) Where an applicable company, applicable subsidiary or applicable branch, as the case may be, referred to in subsection (2), has submitted the information referred to in subsection (3) to the official mechanism referred to in Regulation 40(4) of the Transparency (Directive 2004/109/EC) Regulations 2007 (S.I. No 277 of 2007) pursuant to Regulation 34A of those Regulations

in order to make that information accessible on ESAP, that applicable company, applicable subsidiary or applicable branch, as the case may be, shall be deemed to have fulfilled its obligations under subsection (1), provided that this information complies with all of the requirements on metadata set out in subsection (4)(b).

(6) For the purpose of subparagraph (ii) of subsection (4)(b), entities referred to in that subparagraph shall obtain a legal entity identifier.

(7) If a company fails to comply with subsection (2), the company and any officer of it who is in default shall be guilty of a category 3 offence.”.

(2) This Regulation shall come into operation on 10 January 2028.

*Amendment of European Communities (Financial Conglomerates) Regulations 2004*

5. (1) The European Communities (Financial Conglomerates) Regulations 2004 (S.I. No. 727 of 2004) are amended —

(a) in Regulation 3(1) —

(i) by the substitution of the following definition for the definition of “Financial Conglomerates Directive”:

“ ‘Financial Conglomerates Directive’ means Directive 2002/87/EC of the European Parliament and of the Council of 16 December 2002<sup>31</sup>, as amended by —

- (a) Directive 2005/1/EC of the European Parliament and of the Council of 9 March 2005<sup>32</sup>,
- (b) Directive 2006/48/EC of the European Parliament and of the Council of 14 June 2006<sup>33</sup>,
- (c) Directive 2008/25/EC of the European Parliament and of the Council of 11 March 2008<sup>34</sup>,
- (d) Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009<sup>35</sup>,
- (e) Directive 2010/78/EU of the European Parliament and of the Council of 24 November 2010<sup>36</sup>,
- (f) Directive 2011/89/EU of the European Parliament and of the Council of 16 November 2011<sup>37</sup>,

<sup>31</sup> OJ No. L 35, 11/02/2003, p.1

<sup>32</sup> OJ No. L 79, 24/03/2005, p.9

<sup>33</sup> OJ No. L. 177, 30.6.2006, p. 1

<sup>34</sup> OJ No. L. 81, 20.3.2008, p. 40

<sup>35</sup> OJ No. L. 335, 17.12.2009, p. 1

<sup>36</sup> OJ No. L. 331, 15.12.2010, p. 120

<sup>37</sup> OJ No. L. 326, 8.12.2011, p. 113



- (g) Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013<sup>38</sup>,
- (h) Directive (EU) 2019/2034 of the European Parliament and of the Council of 27 November 2019<sup>39</sup>, and
- (i) Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023<sup>40</sup>;

and

- (ii) by the insertion of the following definitions:

“ ‘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 2023<sup>40</sup> establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability;”,

and

- (b) by the insertion of the following Regulation after Regulation 34:

*“Accessibility of information on ESAP”*

35. (1) The Bank shall be the collection body, as defined in Article 2(2) of the ESAP Regulation for information referred to in Article 9(4) of the Financial Conglomerates Directive which is required to be made accessible on ESAP under Article 30b(1) of that Directive.

(2) When publicly disclosing any information referred to in Regulation 11(6), regulated entities shall submit that information at the same time to the Bank for the purpose of making it accessible on ESAP.

(3) Regulated entities shall ensure that the information referred to in subsection (2) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation or, where required by Union law, in a

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<sup>38</sup> OJ No. L. 176, 27.6.2013, p. 338

<sup>39</sup> OJ No. L. 314, 5.12.2019, p. 64

<sup>40</sup> OJ L, 2023/2859, 20.12.2023

machine-readable format as defined in Article 2(4) of that Regulation;

- (b) the information is accompanied by the following metadata:
  - (i) the names of the regulated entity to which the information relates;
  - (ii) the legal entity identifier of the regulated entity, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
  - (iii) the size of the regulated entity by category, as specified pursuant to Article 7(4)(d) of the ESAP Regulation;
  - (iv) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
  - (v) an indication of whether the information contains personal data.

(4) For the purposes of paragraph (3)(b)(ii), regulated entities shall obtain a legal entity identifier.”.

(2) This Regulation shall come into operation on 10 January 2030.

*Amendment of European Communities (Takeover Bids (Directive 2004/25/EC)) Regulations 2006*

6. (1) The European Communities (Takeover Bids (Directive 2004/25/EC)) Regulations 2006 (S.I. No. 255 of 2006) are amended —

- (a) in Regulation 2(1) —
  - (i) by the substitution of the following definition for the definition of “Directive”:
 

“ ‘Directive’ means Directive 2004/25/EC of the European Parliament and of the Council of 21 April 2004<sup>41</sup> on takeover bids, as amended by Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023<sup>42</sup> amending certain Directives as regards the establishment and functioning of the European single access point;”,

and
  - (ii) by the insertion of the following definitions:
 

“ ‘ESAP’ means the European single access point providing centralised access to publicly available financial, non-financial and sustainability-related information, relating to

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<sup>41</sup> OJ L 142, 30.4.2004, p. 12

<sup>42</sup> OJ L, 2023/2864, 20.12.2023

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 2023<sup>43</sup> establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability;”,

and

- (b) by the insertion of the following Regulations after Regulation 28:

*“Accessibility of information on ESAP (responsibilities of companies)*

29. (1) The Panel shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Articles 4(2)(c), 6(1) and (2) and 9(5) of the Directive which is required to be made accessible on ESAP under Article 16a(1) of that Directive.

(2) When publishing the information referred to in Article 4(2)(c), 6(1) and (2) or 9(5) of the Directive, companies shall submit that information at the same time to the Panel for the purpose of making it accessible on ESAP.

(3) Companies shall ensure that the information referred to in subsection (2) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation or, where required by Union law, in a machine-readable format, as defined in Article 2(4) of that Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) the names of the company to which the information relates;
  - (ii) the legal entity identifier of the company, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
  - (iii) the size of the company by category, as specified pursuant to Article 7(4)(d) of the ESAP Regulation;
  - (iv) the industry sector(s) of the economic activities of the company, as specified pursuant to Article 7(4)(e) of the ESAP Regulation;

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<sup>43</sup> OJ L, 2023/2859, 20.12.2023

- (v) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
- (vi) an indication of whether the information contains personal data.

(4) For the purpose of paragraph (3)(b)(ii), companies shall obtain a legal entity identifier.

(5) A company which without reasonable excuse, fails to submit the information to the Panel for the purpose of making it accessible on ESAP, in accordance with subsection (2), shall be guilty of an offence and shall be liable on summary conviction to a class C fine, or imprisonment for a term not exceeding 12 months, or both.

*Accessibility of information on ESAP (responsibilities of Panel)*

30. (1) The Panel shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Article 5(4) of the Directive which is required to be made accessible on ESAP under Article 16a(4) of that Directive.

(2) When publishing the information referred to in Article 5(4) of the Directive, the Panel shall ensure that the information be made accessible on ESAP.

(3) The Panel shall ensure that the information referred to in paragraph (2) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) the names of the company to which the information relates;
  - (ii) where available, the legal entity identifier of the company, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
  - (iii) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
  - (iv) an indication of whether the information contains personal data.”.

(2) This Regulation shall come into operation on 10 January 2030.

*Amendment of European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011*

7. (1) The European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011 (S.I. No. 352 of 2011) are amended

(a) in Regulation 3(1) —

(i) by the substitution of the following definition for the definition of “Directive”:

“ ‘Directive’ means Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009<sup>44</sup>, as amended by —

(a) Directive 2010/78/EU of the European Parliament and of the Council of 24 November 2010<sup>45</sup>,

(b) Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011<sup>46</sup>,

(c) Directive 2013/14/EU of the European Parliament and of the Council of 21 May 2013<sup>47</sup>,

(d) Directive 2014/91/EU of the European Parliament and of the Council of 23 July 2014<sup>48</sup>,

(e) Regulation (EU) 2017/2402 of the European Parliament and of the Council of 12 December 2017<sup>49</sup>,

(f) Directive (EU) 2019/1160 of the European Parliament and of the Council of 20 June 2019<sup>50</sup>,

(g) Directive (EU) 2019/2034 of the European Parliament and of the Council of 20 June 2019<sup>51</sup>,

(h) Directive (EU) 2019/2162 of the European Parliament and of the Council of 27 November 2019<sup>52</sup>, and

(i) Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023<sup>53</sup>,”

and

(ii) by the insertion of the following definitions:

<sup>44</sup> OJ No. L. 302, 17.11.2009, p. 32

<sup>45</sup> OJ No. L. 331, 15.12.2010, p. 120.

<sup>46</sup> OJ No. L. 174, 1.7.2011, p. 1.

<sup>47</sup> OJ No. L. 145, 31.5.2013, p. 1.

<sup>48</sup> OJ No. L. 257, 28.8.2014, p. 186.

<sup>49</sup> OJ No. L. 347, 28.12.2017, p. 35.

<sup>50</sup> OJ No. L. 188, 12.7.2019, p. 106.

<sup>51</sup> OJ No. L. 324, 5.12.2019, p. 64.

<sup>52</sup> OJ No. L. 328, 18.12.2019, p. 29.

<sup>53</sup> OJ L, 2023/2864, 20.12.2023

“ ‘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 2023<sup>54</sup> establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability;”,

- (b) by the insertion of the following Regulation after Regulation 15:

*“Accessibility on ESAP of information referred to in Regulation 15*

15A. (1) The Bank shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Article 6(1), second paragraph, of the Directive which is required to be made accessible on ESAP under Article 82a(4) of that Directive.

(2) When notifying ESMA of every authorisation granted, as referred to in Regulation 15, the Bank shall ensure that the information be made accessible on ESAP.

(3) The Bank shall ensure that the information referred to in paragraph (2) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) the names of the management company to which the information relates;
  - (ii) where available, the legal entity identifier of the management company, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
  - (iii) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
  - (iv) an indication of whether the information contains personal data.”,

- (c) by the insertion of the following Regulation after Regulation 102A:

*“Accessibility on ESAP of information referred to in Regulations 88 and 98*

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<sup>54</sup> OJ L, 2023/2859, 20.12.2023

102B. (1) The Bank shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Articles 68(1) and 78(1) of the Directive which is required to be made accessible on ESAP under Article 82a(1) of that Directive.

(2) When making public any information referred to in Regulation 88(1) or 98(1), management companies and investment companies shall at the same time submit that information to the Bank for the purpose of making it accessible on ESAP.

(3) Management companies and investment companies shall ensure that the information referred to in paragraph (2) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation or, where required by Union law, in a machine-readable format as defined in Article 2(4) of that Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) all the names of the UCITS to which the information relates;
  - (ii) the legal entity identifier of the UCITS, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
  - (iii) the size of the UCITS by category, as specified pursuant to Article 7(4)(d) of the ESAP Regulation;
  - (iv) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
- (v) an indication of whether the information contains personal data.

(4) For the purpose of paragraph (3)(b)(ii), UCITS shall obtain a legal entity identifier.”,

and

- (d) by the insertion of the following Regulation after Regulation 132D:

*“Accessibility on ESAP of information referred to in Regulation 132D*

132E. (1) The Bank shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Article 99b(1) of the Directive which is required to be made accessible on ESAP under Article 82a(5) of that Directive.

(2) When publishing the information referred to in paragraph (1), (2) or (3) of Regulation 132D, the Bank shall ensure that the information be made accessible on ESAP.

(3) The Bank shall ensure that the information referred to in paragraph (2) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) all the names of the UCITS to which the information relates;
  - (ii) where available, the legal entity identifier of the UCITS, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
  - (iii) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
  - (iv) an indication of whether the information contains personal data.”.

(2) This Regulation shall come into operation on 10 January 2028.

*Amendment of European Union (Insurance and Reinsurance) Regulations 2015*

8. (1) The European Union (Insurance and Reinsurance) Regulations 2015 (S.I. No. 485 of 2015) are amended —

- (a) in Regulation 3 —
  - (i) by the insertion of “(1)” before “In these Regulations, unless the context otherwise requires-”,
  - (ii) by the substitution of the following definition for the definition of “the Directive”:
 

“ ‘the Directive’ means Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009<sup>55</sup> on the taking up and pursuit of the business of Insurance and Reinsurance (Solvency II) as amended by Directive 2011/89/EU of the European Parliament and of the Council of 16 November 2011<sup>56</sup>, Directive 2012/23/EU of the European Parliament and of the Council of 12 September 2012<sup>57</sup>, Council Directive 2013/23/EU of 13 May 2013<sup>58</sup>, Directive 2013/58/EU of the European

<sup>55</sup> OJ No. L 335, 17.12.2009, p. 1

<sup>56</sup> OJ No. L 326, 8.12.2011, p. 113

<sup>57</sup> OJ No. L 249, 14.9.2012, p. 1

<sup>58</sup> OJ No. L 158, 10.6.2013, p. 362



Parliament and of the Council of 11 December 2013<sup>59</sup>, Directive 2014/51/EU of the European Parliament and of the Council of 16 April 2014<sup>60</sup>, Directive 2016/2341/EU of the European Parliament and of the Council of 14 December 2016<sup>61</sup>, Regulation (EU) 2017/2402 of the European Parliament and of the Council of 12 December 2017<sup>62</sup>, Directive 2018/843/EU of the European Parliament and of the Council of 30 May 2018<sup>63</sup>, Directive (EU) 2019/2177 of the European Parliament and of the Council of 18 December 2019<sup>64</sup> and Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023<sup>65</sup>,”

(iii) by the insertion of the following definitions:

“ ‘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 2023<sup>66</sup> establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability;”,

and

(iv) by the insertion of the following paragraph after paragraph (1):

“(2) A word or expression that is used in these Regulations and is also used in the Directive has, unless the contrary intention appears, the same meaning in these Regulations as it has in the Directive”,

(b) by the insertion of the following Regulation after Regulation 299:

*“Accessibility on ESAP of information referred to in Regulations 273 and 280*

299A. (1) The Bank shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Articles 271(1) and 280(1) of the Directive which is required

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<sup>59</sup> OJ No. L 341, 18.12.2013, p. 1

<sup>60</sup> OJ No. L 153, 22.5.2014, p. 1

<sup>61</sup> OJ No. L 354, 23.12.2016, p. 37

<sup>62</sup> OJ No. L 347, 28.12.2017, p. 35

<sup>63</sup> OJ No. L 156, 19.6.2018, p. 43

<sup>64</sup> OJ No. L 334, 27.12.2019, p. 155

<sup>65</sup> OJ L, 2023/2864, 20.12.2023

<sup>66</sup> OJ No. L 2023/2859, 20.12.2023, p.1

to be made accessible on ESAP under Article 304b(5) of that Directive.

(2) When making public any information referred to in Regulation 273(1) or 280, the administrator or liquidator, as the case may be, shall submit that information to the Bank for the purpose of making it accessible on ESAP.

(3) The administrator or liquidator shall ensure that the information referred to in paragraph (2) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) the names of the insurance undertaking or reinsurance undertaking to which the information relates;
  - (ii) where available, the legal entity identifier of the insurance undertaking or reinsurance undertaking, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
  - (iii) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
  - (iv) an indication of whether the information contains personal data.”,

and

- (c) by the insertion of the following Regulation after Regulation 318:  
*“Accessibility on ESAP of information referred to in Regulations 52 and 258*

319.(1) The Bank shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Articles 51(1) and 256(1) of the Directive which is required to be made accessible on ESAP under Article 304b(1) of that Directive.

(2) When making public the information referred to in Regulation 52(1) or 258(1), the insurance undertaking or reinsurance undertaking shall submit that information to the Bank at the same time for the purpose of making it accessible on ESAP.

(3) An insurance undertaking or reinsurance undertaking shall ensure that the information referred to in paragraph (2) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation or, where required by Union law, in a machine-readable format as defined in Article 2(4) of that Regulation;
- (b) the information is accompanied by the following metadata:

- (i) the names of the insurance undertaking or reinsurance undertaking to which the information relates;
- (ii) the legal entity identifier of the insurance undertaking or reinsurance undertaking, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
- (iii) the size of the insurance undertaking or reinsurance undertaking by category, as specified pursuant to Article 7(4)(d) of the ESAP Regulation;
- (iv) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
- (v) an indication of whether the information contains personal data.

(4) For the purpose of paragraph(3)(b)(ii), insurance or reinsurance undertakings shall obtain a legal entity identifier.”.

(2) This Regulation shall come into operation on 10 January 2030.

*Amendment of European Union (Alternative Investment Fund Managers) Regulations 2013*

9. (1) The European Union (Alternative Investment Fund Managers) Regulations 2013 (S.I. No. 257 of 2013) are amended —

- (a) in Regulation 5(1) —
  - (i) by the substitution of the following definition for the definition of “Directive”:
 

“ ‘Directive’ means Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011<sup>67</sup>, as amended by —

    - (a) Directive 2013/14/EU of the European Parliament and of the Council of 21 May 2013<sup>68</sup>,
    - (b) Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014<sup>69</sup>,
    - (c) Directive (EU) 2016/2341 of the European Parliament and of the Council of 14 December 2016<sup>70</sup>,
    - (d) Regulation (EU) 2017/2402 of the European Parliament and of the Council of 12 December 2017<sup>71</sup>,

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<sup>67</sup> OJ No. L 174, 1.7.2011, p.1

<sup>68</sup> OJ No. L 145, 31.5.2013, p. 1

<sup>69</sup> OJ No. L 173, 12.6.2014, p. 349

<sup>70</sup> OJ No. L 354, 23.12.2016, p. 37

<sup>71</sup> OJ No. L 347, 28.12.2017, p. 35

- (e) Directive (EU) 2019/1160 of the European Parliament and of the Council of 20 June 2019<sup>72</sup>,
- (f) Directive (EU) 2019/2034 of the European Parliament and of the Council of 27 November 2019<sup>73</sup>, and
- (g) Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023<sup>74</sup>,”

and

- (ii) by the insertion of the following definitions:

“ ‘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 2023<sup>75</sup> establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability;”

and

- (b) by the insertion of the following Regulation after Regulation 8:

*“Accessibility of information on ESAP*

8A. (1) When notifying ESMA of an authorisation granted, as referred to in Regulation 8, the Bank shall ensure that the information to be provided to ESMA complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) the names of the AIFM authorised under these Regulations and the list of AIFs managed or marketed by that AIFM to which the information relates;
  - (ii) where available, the legal entity identifier of the AIFM authorised under these Regulations and the list of AIFs managed or marketed by that

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<sup>72</sup> OJ No. L 188, 12.7.2019, p. 106

<sup>73</sup> OJ No. L 314, 5.12.2019, p. 64

<sup>74</sup> OJ L, 2023/2864, 20.12.2023

<sup>75</sup> OJ L, 2023/2859, 20.12.2023

AIFM, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;

- (iii) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
- (iv) an indication of whether the information contains personal data.”.

(2) This Regulation shall come into operation on 10 January 2030.

*Amendment of European Union (Capital Requirements) Regulations 2014*

10. (1) The European Union (Capital Requirements) Regulations 2014 (S.I. No. 158 of 2014) are amended —

(a) in Regulation 3(1) —

- (i) by the substitution of the following definition for the definition of “Capital Requirements Directive”:

‘Capital Requirements Directive’ means Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013<sup>76</sup> on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC, as amended by —

- (a) Directive 2014/17/EU of the European Parliament and of the Council of 4 February 2014<sup>77</sup> on credit agreements for consumers relating to residential immovable property and amending Directives 2008/48/EC and 2013/36/EU and Regulation (EU) No 1093/2010,
- (b) Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014<sup>78</sup> establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council,
- (c) Directive (EU) 2015/2366 of the European Parliament and of the Council of 25 November 2015<sup>79</sup> on payment services in the internal market, amending Directives 2002/65/EC, 2009/110/EC and

<sup>76</sup> OJ No. L 176, 27.6.2013, p. 338

<sup>77</sup> OJ No. L 60, 28.2.2014, p. 34

<sup>78</sup> OJ No. L 173, 12.6.2014, p. 190

<sup>79</sup> OJ No. L 337, 23.12.2015, p. 35

2013/36/EU and Regulation (EU) No 1093/2010, and repealing Directive 2007/64/EC,

- (d) Directive (EU) 2018/843 of the European Parliament and of the Council of 30 May 2018<sup>80</sup> amending Directive (EU) 2015/849 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, and amending Directives 2009/138/EC and 2013/36/EU,
- (e) Directive (EU) 2019/878 of the European Parliament and of the Council of 20 May 2019<sup>81</sup> amending Directive 2013/36/EU as regards exempted entities, financial holding companies, mixed financial holding companies, remuneration, supervisory measures and powers and capital conservation measures, and
- (f) Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023<sup>82</sup> amending certain Directives as regards the establishment and functioning of the European single access point;”,

and

- (ii) by the insertion of the following definitions:

“ ‘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 2023<sup>83</sup> establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability;”,

and

- (b) by the insertion of the following Regulation after Regulation 162:

*“Accessibility of information on ESAP*

163. (1) The Bank shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Articles 68(1) and (2) and 131(12) of the Directive which is required to be made accessible on ESAP under Article 116a of that Directive.

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<sup>80</sup> OJ No. L 156, 19.6.2018, p. 43

<sup>81</sup> OJ No. L 150, 7.6.2019, p. 253

<sup>82</sup> OJ L, 2023/2864, 20.12.2023

<sup>83</sup> OJ L, 2023/2859, 20.12.2023

(2) When publishing the information referred to in Regulation 56(1), (2), (3) and (4) or Regulation 123(9), the Bank shall ensure that the information be made accessible on ESAP.

(3) The Bank shall ensure that the information referred to in paragraph (2) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) the names of the natural person or institution to which the information relates;
  - (ii) where available, the legal entity identifier of the institution, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
  - (iii) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
  - (iv) an indication of whether the information contains personal data.”.

(2) This Regulation shall come into operation on 10 January 2030.

*Amendment of European Union (Bank Recovery and Resolution) Regulations 2015*

11. (1) The European Union (Bank Recovery and Resolution) Regulations 2015 (S.I. No. 289 of 2015) are amended —

- (a) in Regulation 3(1) —
  - (i) by the substitution of the following definition for the definition of “Bank Recovery and Resolution Directive”:
 

‘Bank Recovery and Resolution Directive’ means Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014<sup>84</sup> as amended by —

    - (a) Directive (EU) 2017/1132 of the European Parliament and of the Council of 14 June 2017<sup>85</sup>,
    - (b) Directive (EU) 2017/2399 of the European Parliament and of the Council of 12 December 2017<sup>86</sup>,
    - (c) Directive (EU) 2019/879 of the European Parliament and of the Council of 20 May 2019<sup>87</sup>,

<sup>84</sup> OJ No. L 173, 12.6.2014, p. 190

<sup>85</sup> OJ No. L 169, 30.6.2017, p. 46

<sup>86</sup> OJ No. L 345, 27.12.2017, p. 96

<sup>87</sup> OJ No. L 150, 7.6.2019, p. 296

- (d) Directive (EU) 2019/2034 of the European Parliament and of the Council of 27 November 2019<sup>88</sup>,
- (e) Directive (EU) 2019/2162 of the European Parliament and of the Council of 27 November 2019<sup>89</sup>,
- (f) Regulation (EU) 2021/23 of the European Parliament and of the Council of 16 December 2020<sup>90</sup>,
- (g) Regulation (EU) 2022/2036 of the European Parliament and of the Council of 19 October 2022<sup>91</sup>,
- (h) Regulation (EU) 2024/1174 of the European Parliament and of the Council of 11 April 2024<sup>92</sup>, and
- (i) Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023<sup>93</sup>,”

and

- (ii) by the insertion of the following definitions:

“ ‘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 2023<sup>94</sup> establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability;”

and

- (b) by the insertion of the following Part after Regulation 199:

#### “Part 12

#### European single access point (ESAP)

#### *Accessibility on ESAP of information referred to in Regulations 38 and 80K*

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<sup>88</sup> OJ No. L 314, 5.12.2019, p. 64

<sup>89</sup> OJ No. L 328, 18.12.2019, p. 29

<sup>90</sup> OJ No. L 22, 22.1.2021, p. 1

<sup>91</sup> OJ No. L 275, 25.10.2022, p. 1

<sup>92</sup> OJ L, 2024/1174, 22.4.2024

<sup>93</sup> OJ L, 2023/2864, 20.12.2023

<sup>94</sup> OJ L, 2023/2859, 20.12.2023



200. (1) The Bank shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Articles 26(1) and 45i(3) of the Bank Recovery and Resolution Directive which is required to be made accessible on ESAP under Article 128a(1) of that Directive.

(2) When making public any information referred to in Regulation 38 or 80K(5), the relevant entity shall submit that information at the same time to the Bank for the purpose of making it accessible on ESAP.

(3) The relevant entity shall ensure that the information referred to in paragraph (2) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation or, where required by Union law, in a machine-readable format as defined in Article 2(4) of the ESAP Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) all the names of the relevant entity to which the information relates;
  - (ii) the legal entity identifier of the relevant entity, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
  - (iii) the size of the relevant entity by category, as specified pursuant to Article 7(4)(d) of the ESAP Regulation;
  - (iv) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
  - (v) an indication of whether the information contains personal data.

(4) For the purpose of paragraph (3)(b)(ii), relevant entities shall obtain a legal entity identifier.

*Accessibility on ESAP of information referred to in Regulations 51 and 175*

201. (1) The Bank shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Articles 29(1) and 112(1) of the Bank Recovery and Resolution Directive which is required to be made accessible on ESAP under Article 128a(4) of that Directive.

(2) When publishing the information referred to in Regulation 51(1) and (2) or Regulation 175(1) and (2), the Bank shall ensure the information be made accessible on ESAP.

(3) The Bank shall ensure that the information referred to in paragraph (2) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) the name or names of the relevant institution to which the information relates;
  - (ii) where available, the legal entity identifier of the relevant institution, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
  - (iii) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
  - (iv) an indication of whether the information contains personal data.

*Accessibility on ESAP of information referred to in Regulations 63A, 116, 145 and 175*

202. (1) The Bank shall be the collection body, as defined in Article 2(2) of the ESAP Regulation for information referred to in Articles 112(1), 33a(8), 35(1) and 83(4) of the Bank Recovery and Resolution Directive which is required to be made accessible on ESAP under Article 128a(5) of that Directive.

(2) When publishing the information referred to in Regulation 63A(11), 116, 145(3) or 175(1) and (2), the Bank shall ensure the information be made accessible on ESAP.

(3) The Bank shall ensure that the information referred to in paragraph (2) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) all the names of the relevant institution to which the information relates;
  - (ii) where available, the legal entity identifier of the relevant institution, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
  - (iii) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
  - (iv) an indication of whether the information contains personal data.”.

- (2) This Regulation shall come into operation on 10 January 2030.

*Amendment of European Union (Markets in Financial Instruments) Regulations 2017*

12. (1) The European Union (Markets in Financial Instruments) Regulations 2017 (S.I. No. 375 of 2017) are amended —

- (a) in Regulation 3(1), by the insertion of the following definitions:
 

“ ‘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 2023<sup>95</sup> establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability;”,
- (b) in Regulation 119. in paragraph (5)(a), by the insertion of the following clause after clause (xxxv):
 

“(xxxva) Regulation 149.”,

and
- (c) by the insertion of the following Part after Regulation 148:

“Part 15

European single access point (ESAP)

*Accessibility on ESAP of information referred to in Regulations 35, 41 and 69*

149. (1) The Bank shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Article 27(3) and (6), Article 33(3), points (c), (d) and (f) and Article 46(2) of the Directive which is required to be made accessible on ESAP under Article 87a(1) of that Directive.

(2) When making public any information referred to in Regulation 35(5), (6) or (11)(a) or (b), Regulation 41(2)(c), (d) or (f) or Regulation 69(2), investment firms, market operators or issuers shall submit that information at the same time to the Bank for the purposes of making it accessible on ESAP.

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<sup>95</sup> OJ L, 2023/2859, 20.12.2023

(3) Investment firms, market operators and issuers shall ensure that the information referred to in paragraph (2) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation or where required by Union law, in a machine-readable format as defined in Article 2(4) of that Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) all the names of the investment firm, market operator or issuer to which the information relates;
  - (ii) the legal entity identifier of the investment firm, market operator or issuer, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
  - (iii) the size of the investment firm, market operator or issuer by category, as specified pursuant to Article 7(4)(d) of the ESAP Regulation;
  - (iv) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
  - (v) an indication of whether the information contains personal data.

(4) For the purpose of paragraph (3)(b)(ii), investment firms, market operators and issuers, as the case may be, shall obtain a legal entity identifier.

*Accessibility on ESAP of information referred to in Regulations 40, 76 and 126*

150. (1) The Bank shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Article 32(2), first subparagraph, Article 52(2) and Article 71(1) and (2) of the Directive which is required to be made accessible on ESAP under Article 87a(4) of that Directive.

(2) The Bank shall ensure that a decision to suspend or remove a financial instrument and any related derivative that is communicated to it in accordance with Regulation 40(3) or 76(4) is made accessible on ESAP.

(3) When publishing information referred to in Regulation 76(6)(a) or (7A)(a) or Regulation 126(1), (2), (3), (4), (5) or (7), the Bank shall ensure that the information be made accessible on ESAP.

(4) The Bank shall ensure that the information referred to in paragraphs (2) and (3) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) the names of the investment firm or market operator to which the information relates;
  - (ii) where available, the legal entity identifier of the investment firm or market operator, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
  - (iii) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
  - (iv) an indication of whether the information contains personal data.

*Accessibility on ESAP of information referred to in Regulation 37*

151. (1) The Bank shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Article 29(3) of the Directive which is required to be made accessible on ESAP under Article 87a(6) of that Directive.

(2) The Bank shall ensure that the information referred to in Regulation 37(5) is made accessible on ESAP.

(3) The Bank shall ensure that the information referred to in paragraph (2) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) the names of the tied agent to which the information relates;
  - (ii) where available, the legal entity identifier of the tied agent, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
  - (iii) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
  - (iv) an indication of whether the information contains personal data.”.

(2) This Regulation shall come into operation on 10 January 2030.

*Amendment of European Union (Insurance Distribution) Regulations 2018*

13. (1) The European Union (Insurance Distribution) Regulations 2018 (S.I. No. 229 of 2018) are amended —

(a) in Regulation 2(1) —

(i) by the substitution of the following definition for the definition of “Directive of 2016”:

“ ‘Directive of 2016’ means Directive (EU) 2016/97 of the European Parliament and of the Council of 20 January 2016<sup>96</sup> on insurance distribution, as amended by Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023<sup>97</sup> amending certain Directives as regards the establishment and functioning of the European single access point;”,

and

(ii) by the insertion of the following definitions:

“ ‘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 2023<sup>98</sup> establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability;”,

and

(b) by the insertion of the following Regulation after Regulation 52:

*“Accessibility of information on ESAP*

52A. (1) The Bank shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Article 32(1) and (2) of the Directive which is required to be made accessible on ESAP under Article 40a(4) of that Directive.

(2) When publishing the information referred to in Regulation 52(1), (2), (3), (4) or (5), the Bank shall ensure that the information be made accessible on ESAP.

(3) The Bank shall ensure that the information referred to in paragraph (2) complies with the following requirements:

<sup>96</sup> OJ L 26, 2.2.2016, pp. 19–59

<sup>97</sup> OJ L, 2023/2864, 20.12.2023

<sup>98</sup> OJ L, 2023/2859, 20.12.2023

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) the names of the entity to which the information relates;
  - (ii) where available, the legal entity identifier of the entity, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
  - (iii) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
  - (iv) an indication of whether the information contains personal data.”.

(2) This Regulation shall come into operation on 10 January 2030.

*Amendment of European Union (Investment Firms) Regulations 2021*

14. (1) The European Union (Investment Firms) Regulations 2021 (S.I. No. 355 of 2021) are amended —

- (a) in Regulation 2(1) —
  - (i) by the substitution of the following definition for the definition of “Investment Firms Directive”:
 

“ ‘Investment Firms Directive’ means Directive (EU) 2019/2034 of the European Parliament and Council of 27 November 2019<sup>99</sup>, as amended by Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023<sup>100</sup>,

and
  - (ii) by the insertion of the following definitions:
 

“ ‘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 2023<sup>101</sup> establishing a European single access point providing centralised access to publicly available

<sup>99</sup> OJ No. L 314, 5.12.2019, p. 64

<sup>100</sup> OJ L, 2023/2864, 20.12.2023

<sup>101</sup> OJ L, 2023/2859, 20.12.2023

information of relevance to financial services, capital markets and sustainability;”,

- (b) by the insertion of the following Regulation after Regulation 17:  
*“Accessibility on ESAP of information referred to in Regulation 17*

17A. (1) The Bank shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Article 20 of the Directive which is required to be made accessible on ESAP under Article 44a(4) of that Directive.

(2) When publishing the information referred to in Regulation 17, the Bank shall ensure that the information be made accessible on ESAP.

(3) The Bank shall ensure that the information referred to in paragraph (2) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation or, where required by Union law, in a machine-readable format as defined in Article 2(4) of that Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) all the names of the investment firm to which the information relates;
  - (ii) where available, the legal entity identifier of the investment firm, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
  - (iii) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
  - (iv) an indication of whether the information contains personal data.”

and

- (c) by the insertion of the following Regulation after Regulation 40:  
*“Accessibility on ESAP of information referred to in Regulation 40*

40A. (1) The Bank shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Article 44 of the Directive which is required to be made accessible on ESAP under Article 44a(1) of that Directive.

(2) When making public any information referred to in Regulation 40, investment firms or parent undertakings shall submit that information at the same time to the Bank for the purpose of making it accessible on ESAP.



(3) An investment firm or parent undertaking shall ensure that the information referred to in paragraph (2) complies with the following requirements:

- (a) the information is submitted in a data extractable format as defined in Article 2(3) of the ESAP Regulation or, where required by Union law, in a machine-readable format as defined in Article 2(4) of that Regulation;
- (b) the information is accompanied by the following metadata:
  - (i) all the names of the investment firm or parent undertaking to which the information relates;
  - (ii) the legal entity identifier of the investment firm or parent undertaking, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
  - (iii) the size of the investment firm or parent undertaking by category, as specified pursuant to Article 7(4)(d) of the ESAP Regulation;
  - (iv) the type of information, as classified pursuant to Article 7(4)(c) of the ESAP Regulation;
  - (v) an indication of whether the information contains personal data.

(4) For the purpose of paragraph (3)(b)(ii), investment firms and parent undertakings, as the case may be, shall obtain a legal entity identifier.”.

(2) This Regulation shall come into operation on 10 January 2030.

*Amendment of Central Bank Act 1942*

15. (1) The Central Bank Act 1942 (No. 22 of 1942) is amended —

- (a) in section 33ANE —
  - (i) in subsection (1) —
    - (I) by the substitution of the following for paragraph (i):
 

“(i) a Union parent mixed financial holding company;”,

and
    - (II) by the insertion of the following paragraph after paragraph (i):
 

“(j) a financial institution.”,

and
  - (ii) in subsection (5), by the insertion of “ ‘financial institution’,” after ‘financial holding company’,”,

- (b) in section 33ANF —
  - (i) in subsection (1) —
    - (I) in paragraph (a)(iv), by the deletion of “and”, and
    - (II) in paragraph (b), by the substitution of “contravention, and” for “contravention.”, and
    - (III) by the insertion of the following paragraph after paragraph (b):
      - “(c) the commission or suspected commission by an administrator or liquidator of a contravention of —
        - (i) a provision of Regulation 299A of the European Union (Insurance and Reinsurance) Regulations 2015 (S.I. No. 485 of 2015),
        - (ii) any requirement imposed by the Bank under —
          - (I) Part 3 of the Central Bank (Supervision and Enforcement) Act 2013 (No. 26 of 2013),
          - (II) this Part, or
          - (III) the European Union (Insurance and Reinsurance) Regulations 2015 (S.I. No. 485 of 2015),
        - (iii) any obligation imposed on an administrator or liquidator by this Part or imposed by the Bank pursuant to a power exercised under this Part.”,
  - (ii) by the substitution of the following subsection for subsection (2):
    - “(2) For the purpose of subsection (1) —
      - (a) a reference in this Part to a regulated financial service provider or a financial service provider includes a reference to an investment holding company, a mixed financial holding company, a mixed activity holding company or a parent undertaking,
      - (b) a reference in this Part to a prescribed contravention includes a reference to a contravention, by an investment holding company, a mixed financial holding company, a mixed activity holding company or a parent undertaking, of a provision, direction, requirement or obligation referred to in subsection (1), and
      - (c) a reference in this Part to performing a controlled function in relation to a regulated

financial service provider includes a reference to being concerned in the management of an investment holding company, a mixed financial holding company, a mixed activity holding company or a parent undertaking.”,

and

- (iii) by the substitution of the following subsection for subsection (4):

“(4) In this section, ‘administrator’, ‘insurance holding company’, ‘liquidator’ and ‘mixed financial holding company’ have the meaning assigned to them, respectively, in the European Union (Insurance and Reinsurance) Regulations 2015.”,

- (c) in section 33ANG —

- (i) subsection (1)(a), by the substitution of “a mixed activity holding company or a parent undertaking” for “or a mixed activity holding company” in each place where it occurs,
- (ii) in subsection (1)(b), by the substitution of “a mixed activity holding company or a parent undertaking,” for “or a mixed activity holding company,”
- (iii) in subsection (2), by the substitution of “a mixed activity holding company or a parent undertaking” for “or a mixed activity holding company” in each place where it occurs,
- (iv) in subsection (2A), by the substitution of “a mixed activity holding company or a parent undertaking” for “or a mixed activity holding company”, and
- (v) in subsection (4) –

- (I) by the insertion of the following definition:

“ ‘parent undertaking’ has the same meaning as it has in the Regulations of 2021;”,

and

- (II) by the substitution of the following definition for the definition of “relevant provisions”:

“ ‘relevant provisions’ means a provision of Regulation 40A and Regulations 42 to 50 of the Regulations of 2021.”,

and

- (d) in Part 1 of Schedule 2, by the insertion of the following item after item 51:

“

52	No. 38 of 2014	Companies Act 2014	Section 1110KB(5)
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*Amendment of Irish Takeover Panel Act*

16. The Irish Takeover Panel Act (No. 5 of 1997) is amended in section 25, by the substitution of the following subsection for subsection (2):

“(2) Proceedings for an offence under section 11(5) or 17(3), or Regulation 29(5) of the European Communities (Takeover Bids (Directive 2004/25/EC)) Regulations 2006 (S.I. No. 255 of 2006), may be brought and prosecuted by the Panel.”.



GIVEN under my Official Seal,  
10 February, 2026.

SIMON HARRIS,  
Minister for Finance.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
FOILSEACHÁIN RIALTAIS,  
BÓTHAR BHAILE UÍ BHEOLÁIN,  
CILL MHAIGHNEANN,  
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