



STATUTORY INSTRUMENTS.

**S.I. No. 34 of 2026**

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EUROPEAN UNION (EUROPEAN SINGLE ACCESS POINT) (NO. 3)  
REGULATIONS 2026

**EUROPEAN UNION (EUROPEAN SINGLE ACCESS POINT) (NO. 3)  
REGULATIONS 2026**

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) 2023/2869 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. 3) Regulations 2026.

*Amendment of Pensions Act 1990*

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

(a) in section 2 –

(i) in subsection (1), by the insertion of the following definitions:

“‘ESAP’ means the European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability, 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>2</sup> establishing a European single access point providing centralised access to publicly available information of relevance to financial services, capital markets and sustainability;”,

(ii) by the substitution of the following definition for the definition of “SFD Regulation”:

“‘SFD Regulation’ means Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019<sup>3</sup> on sustainability-related disclosures in the financial services sector as amended by Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020<sup>4</sup> and Regulation (EU) 2023/2869 of the European Parliament and of the Council of 13 December

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<sup>1</sup>OJ L, 2023/2869, 20.12.2023

<sup>2</sup> OJ L, 2023/2859, 20.12.2023

<sup>3</sup> OJ L 317, 9.12.2019, p. 1

<sup>4</sup> OJ L 198, 22.6.2020, p. 13

2023<sup>5</sup> amending certain Regulations as regards the establishment and functioning of the European single access point;”;

- (iii) by the insertion of the following subsection after subsection (8):

“(9) A word or expression that is used in this Act and is also used in the ESAP Regulation has, unless the contrary intention appears, the same meaning in this Act as it has in the ESAP Regulation.”,

- (b) in section 3A(1A), in paragraph (a), by the insertion of “59I,” after “59C”,
- (c) in section 10(1), by the insertion of the following paragraphs after paragraph (fd):

“(fe) to act as the collection body, as defined in Article 2(2) of the ESAP Regulation, for information required to be made accessible by the trustees of a scheme or a trust RAC under Article 3(1), 4(1), (3), and (4), 5(1) or 10(1) of the SFD Regulation which is required to be made accessible on ESAP under Article 18a(1) of the SFD Regulation;

(ff) to act as a collection body, as defined in Article 2(2) of the ESAP Regulation, for the collection of information submitted on a voluntary basis by IORPs which it regulates.”,

and

- (d) by the insertion of the following section after section 59H:

**“Accessibility of information on ESAP (SFD Regulation)**

**59I.**(1) When making public any information referred to in Article 3(1), 4(1), (3) and (4), 5(1) or 10(1) of the SFD Regulation, 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:

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<sup>5</sup> OJ L, 2023/2869, 20.12.2023

- (i) the name of the trustees of a scheme or a 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 purposes of subsection (2)(b)(ii), the trustees of a scheme or a trust RAC shall obtain a legal entity identifier.”.

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

*Amendment of Companies Act 2014*

3. (1) The Companies Act 2014 is amended –

- (a) in section 865(2), by the insertion of the following paragraph after paragraph (t):  
“(ta) section 1531A;”;
- (b) in section 1461(1), by the substitution of the following definition for the definition of “Regulation (EU) No 537/2014”:  
“ ‘Regulation (EU) No 537/2014’ means Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014<sup>6</sup> on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC, as amended by Regulation (EU) 2023/2869 of the European Parliament and of the Council of 13 December 2023<sup>7</sup> amending certain Regulations as regards the establishment and functioning of the European single access point;”;
- (c) by the insertion of the following Chapter after section 1531:

“Chapter 13A  
European single access point (ESAP)

**Accessibility of information on ESAP**

**1531A.** (1) The Supervisory Authority shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for

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<sup>6</sup> OJ No. L 158, 27. 5.2014, p.77

<sup>7</sup> OJ L, 2023/2869, 20.12.2023

information referred to in Article 13 of the Audit Regulation which is required to be made accessible on ESAP under Article 13a(1) of the Audit Regulation.

(2) If a statutory auditor or audit firm fails to comply with the Article 13a(1) of the Audit Regulation the statutory auditor or audit firm and any officer of it who is in default shall be guilty of a category 4 offence.”,

and

(d) in section 1585, by the substitution of the following definition for the definition of “Regulation (EU) No 537/2014”:

“ ‘Regulation (EU) No 537/2014’ means Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014<sup>8</sup> on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC, as amended by Regulation (EU) 2023/2869 of the European Parliament and of the Council of 13 December 2023<sup>9</sup> amending certain Regulations as regards the establishment and functioning of the European single access point;”.

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

*Amendment of European Communities (Credit Rating Agencies) Regulations 2010*

4. (1) The European Communities (Credit Rating Agencies) Regulations 2010 (S.I. No. 247 of 2010) are amended, in Regulation 3, by the substitution of the following definition for the definition of “EC Regulation”:

“ ‘EC Regulation’ means Regulation (EC) No. 1060/2009 of the European Parliament and of the Council of 16 September 2009<sup>10</sup> on credit rating agencies, as amended by Regulation (EU) 2023/2869 of the European Parliament and of the Council of 13 December 2023<sup>11</sup> amending certain Regulations as regards the establishment and functioning of the European single access point;”.

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

*Amendment of European Union (Short Selling) Regulations 2012*

5. (1) The European Union (Short Selling) Regulations 2012 (S.I. No. 340 of 2012) are amended, in Regulation 2, by the substitution of the following definition for the definition of “Short Selling Regulation”:

“ ‘Short Selling Regulation’ means Regulation (EU) No. 236/2012 of the European Parliament and of the Council of 14 March 2012<sup>12</sup>, as amended

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<sup>8</sup> OJ No. L 158, 27. 5.2014, p.77

<sup>9</sup> OJ L, 2023/2869, 20.12.2023

<sup>10</sup> OJ L 302, 17/11/2009, p. 1–31

<sup>11</sup> OJ L, 2023/2869, 20.12.2023

<sup>12</sup> O.J. No. L 86, 24.3.2012, p.1

by Regulation (EU) 2023/2869 of the European Parliament and of the Council of 13 December 2023<sup>13</sup>.”.

(2) This Regulation shall come into operation on 10 July 2026.

*Amendment of European Union (European Social Entrepreneurship Funds) Regulations 2015*

6. (1) The European Union (European Social Entrepreneurship Funds) Regulations 2015 (S.I. No. 166 of 2015) are amended, in Regulation 2(1), by the substitution of the following definition for the definition of “relevant Funds Regulation”:

“ ‘relevant Funds Regulation’ means Regulation (EU) No 346/2013 of the European Parliament and of the Council of 17 April 2013<sup>14</sup> on European social entrepreneurship funds, as amended by Regulation (EU) 2023/2869 of the European Parliament and of the Council of 13 December 2023<sup>15</sup> amending certain Regulations as regards the establishment and functioning of the European single access point.”.

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

*Amendment of European Union (European Venture Capital Funds) Regulations 2015*

7. (1) The European Union (European Venture Capital Funds) Regulations 2015 (S.I. No. 167 of 2015) are amended, in Regulation 2(1), by the substitution of the following definition for the definition of “relevant Funds Regulation”:

“ ‘relevant Funds Regulation’ means Regulation (EU) No 345/2013 of the European Parliament and of the Council of 17 April 2013<sup>16</sup> on European venture capital funds, as amended by Regulation (EU) 2023/2869 of the European Parliament and of the Council of 13 December 2023<sup>17</sup> amending certain Regulations as regards the establishment and functioning of the European single access point.”.

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

*Amendment of European Union (European long-term investment funds) Regulations 2015*

8. (1) The European Union (European long-term investment funds) Regulations 2015 (S.I. No. 554 of 2015) are amended, in Regulation 2(1), by the substitution of the following definition for the definition of “European Long-term investment funds Regulation”:

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<sup>13</sup> OJ L 2023/2869, 20.12.2023

<sup>14</sup> OJ No. L 115, 25.04.2013, p. 18

<sup>15</sup> OJ L 2023/2869, 20.12.2023

<sup>16</sup> OJ No. L 115, 25.04.2013, p. 1

<sup>17</sup> OJ L, 2023/2869, 20.12.2023

“ ‘European Long-term investment funds Regulation’ means Regulation (EU) No 2015/760 of the European Parliament and of the Council of 29 April 2015<sup>18</sup> on European long-term investment funds, as amended by Regulation (EU) 2023/2869 of the European Parliament and of the Council of 13 December 2023<sup>19</sup> amending certain Regulations as regards the establishment and functioning of the European single access point;”.

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

*Amendment of European Union (Market Abuse) Regulations 2016*

9. (1) The European Union (Market Abuse) Regulations 2016 (S.I. No. 349 of 2016) are amended –

(a) in Regulation 2(1), by the substitution of the following definition for the definition of “Market Abuse Regulation”:

“ ‘Market Abuse Regulation’ means Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014<sup>20</sup> on market abuse (market abuse regulation) and repealing Directive 2003/6/EC of the European Parliament and of the Council and Commission Directives 2003/124/EC, 2003/125/EC, and 2004/72/EC, as amended by Regulation (EU) 2023/2869 of the European Parliament and of the Council of 13 December 2023<sup>21</sup> amending certain Regulations as regards the establishment and functioning of the European single access point;”;

(b) in Regulation 34(1), in the definition of “prescribed contravention”, by the insertion of the following subparagraph after subparagraph (g):

“(h) Article 21a(1);”,

and

(c) by the insertion of the following Regulation after Regulation 54:

*“Accessibility of information on European single access point (ESAP)*

55. The Bank shall be the collection body, as defined in Article 2(2) of Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023<sup>22</sup>, for information required to be made accessible under Article 17(1) and (2) or 19(3) of the Market Abuse Regulation which is required to be made accessible on the European single access point (ESAP) under Article 21a(1) of the Market Abuse Regulation.”.

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<sup>18</sup> OJ No. L 23, 19.05.2015, p. 98

<sup>19</sup> OJ L, 2023/2869, 20.12.2023

<sup>20</sup> OJ L 173, 12/06/2014, p. 1–61

<sup>21</sup> OJ L, 2023/2869, 20.12.2023

<sup>22</sup> OJ L, 2023/2859, 20.12.2023

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

*Amendment of European Union (Key Information Documents for Packaged Retail and Insurance-based Investment Products (PRIIPS)) Regulations 2017*

10. (1) The European Union (Key Information Documents for Packaged Retail and Insurance-based Investment Products (PRIIPS)) Regulations 2017 (S.I. No. 629 of 2017) are amended –

(a) in Regulation 2(1), by the substitution of the following definition for the definition of “PRIIPS Regulation”:

“ ‘PRIIPS Regulation’ means Regulation (EU) No 1286/2014 of the European Parliament and of the Council of 26 November 2014<sup>23</sup> on key information documents for packaged retail and insurance-based investment products (PRIIPS), as amended by Regulation (EU) 2023/2869 of the European Parliament and of the Council of 13 December 2023<sup>24</sup> amending certain Regulations as regards the establishment and functioning of the European single access point;”,

and

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

*“Accessibility of information on European single access point (ESAP)*

9. The Bank shall be the collection body, as defined in Article 2(2) of Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023<sup>25</sup>, for information referred to in Article 5(1) of the PRIIPS Regulation which is required to be made accessible on the European single access point (ESAP) under Article 29a(1) of the PRIIPS Regulation.”.

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

*Amendment of European Union (Securities Financing Transactions) Regulations 2017*

11. (1) The European Union (Securities Financing Transactions) Regulations 2017 (S.I. No. 631 of 2017) are amended, in Regulation 2(1), by the substitution of the following definition for the definition of “SFT Regulation”:

“ ‘SFT Regulation’ means Regulation (EU) No 2015/2365 of the European Parliament and of the Council of 25 November 2015<sup>26</sup> on transparency of securities financing transactions and of reuse and amending Regulation (EU) No 648/2012, as amended by Regulation (EU) 2023/2869<sup>27</sup> of the European

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<sup>23</sup> OJ L 352, 09/12/2014, p. 1–23

<sup>24</sup> OJ L, 2023/2869, 20.12.2023

<sup>25</sup> OJ L, 2023/2859, 20.12.2023

<sup>26</sup> OJ No. L 337, 23.12.2015, p.1

<sup>27</sup> OJ L, 2023/2869, 20.12.2023

Parliament and of the Council of 13 December 2023 amending certain Regulations as regards the establishment and functioning of the European single access point.”.

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

*Amendment of European Union (Indices Used as Benchmarks in Financial Instruments and Financial Contracts or to Measure the Performance of Investment Funds) Regulations 2017*

12. (1) The European Union (Indices Used as Benchmarks in Financial Instruments and Financial Contracts or to Measure the Performance of Investment Funds) Regulations 2017 (S.I. No. 644 of 2017) are amended –

(a) in Regulation 2(1), by the substitution of the following definition for the definition of “Benchmarks Regulation”:

“‘Benchmarks Regulation’ means Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016<sup>28</sup> on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014, as amended by Regulation (EU) 2019/2089 of the European Parliament and of the Council of 27 November 2019<sup>29</sup>, Regulation (EU) 2019/2175 of the European Parliament and of the Council of 18 December 2019<sup>30</sup>, Regulation (EU) 2021/168 of the European Parliament and of the Council of 10 February 2021<sup>31</sup>, and Regulation (EU) 2023/2869 of the European Parliament and of the Council of 13 December 2023<sup>32</sup>;”,

and

(b) in Regulation 12(1), in the definition of “prescribed contravention”, by the insertion of the following subparagraph after subparagraph (v):

“(w) Article 28a(1);”.

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

*Amendment of European Union (money market funds) Regulations 2018*

13. (1) The European Union (money market funds) Regulations 2018 (S.I. No. 269 of 2018) are amended, in Regulation 2(1), by the substitution of the following definition for the definition of “MMF Regulation”:

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<sup>28</sup> OJ No. L 171, 29.6.2016 p.1

<sup>29</sup> OJ No. L 317, 9.12.2019, p. 17

<sup>30</sup> OJ No. L 334, 27.12.2019, p. 1

<sup>31</sup> OJ No. L 49, 12.2.2021, p. 6

<sup>32</sup> OJ L, 2023/2869, 20.12.2023

“ ‘MMF Regulation’ means Regulation (EU) 2017/1131 of the European Parliament and of the Council of 14 June 2017<sup>33</sup> on money market funds, as amended by Regulation (EU) 2023/2869 of the European Parliament and of the Council of 13 December 2023<sup>34</sup> amending certain Regulations as regards the establishment and functioning of the European single access point;”.

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

*Amendment of European Union (Prospectus) Regulations 2019*

14. (1) The European Union (Prospectus) Regulations 2019 (S.I. No. 380 of 2019) are amended –

(a) in Regulation 2(1) –

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

“ ‘prescribed contravention’ means a contravention of –

(a) Article 21a(1) of the Prospectus Regulation,

(b) a provision referred to in Article 38(1) of the Prospectus Regulation, or

(c) Regulation 30.”,

and

(ii) by the substitution of the following definition for the definition of “Prospectus Regulation”:

“ ‘Prospectus Regulation’ means Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017<sup>35</sup> on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Directive 2003/71/EC, as amended by –

(a) Regulation (EU) 2019/2115 of the European Parliament and of the Council of 27 November 2019<sup>36</sup> amending Directive 2014/65/EU and Regulations (EU) No 596/2014 and (EU) 2017/1129 as regards the promotion of the use of SME growth markets,

(b) Regulation (EU) 2020/1503 of the European Parliament and of the Council of 7 October 2020<sup>37</sup> on European crowdfunding service providers for business, and amending Regulation (EU) 2017/1129 and Directive (EU) 2019/1937,

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<sup>33</sup> OJ No. L169, 30.6.2017, p.8

<sup>34</sup> OJ L, 2023/2869, 20.12.2023

<sup>35</sup> OJ L 168, 30.6.2017, p. 12

<sup>36</sup> OJ No. L. 320, 11.12.2019, p.1

<sup>37</sup> OJ No. L. 347,20.10.2020, p.1

- (c) Regulation (EU) 2021/337 of the European Parliament and of the Council of 16 February 2021<sup>38</sup> amending Regulation (EU) 2017/1129 as regards the EU Recovery prospectus and targeted adjustments for financial intermediaries and Directive 2004/109/EC as regards the use of the single electronic reporting format for annual financial reports, to support the recovery from the COVID-19 crisis, and
- (d) Regulation (EU) 2023/2869 of the European Parliament and of the Council of 13 December 2023<sup>39</sup> amending certain Regulations as regards the establishment and functioning of the European single access point;”.

(2) This Regulation shall come into operation on 10 July 2026.

*Amendment of European Union (Sustainability-related Disclosures in the Financial Services Sector) Regulations 2021*

15. (1) The European Union (Sustainability-related Disclosures in the Financial Services Sector) Regulations 2021 (S.I. No. 146 of 2021) are amended

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- (a) in Regulation 2, by the substitution of the following paragraph for paragraph (1):

“(1) In these Regulations, ‘SFD Regulation’ means Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019<sup>40</sup> on sustainability-related disclosures in the financial services sector, as amended by Regulation (EU) 2023/2869 of the European Parliament and of the Council of 13 December 2023<sup>41</sup> amending certain Regulations as regards the establishment and functioning of the European single access point.”,

and

- (b) by the insertion of the following Regulation after Regulation 5:

*“Accessibility of information on European single access point (ESAP)*

6. (1) The Central Bank of Ireland shall be the collection body, as defined in Article 2(2) of Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023<sup>42</sup>, for information required to be made accessible under Articles 3(1) and (2), 4(1), (3), (4) and (5), 5(1) or 10(1) of the SFD Regulation which is required to be made accessible on the

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<sup>38</sup> OJ No. L 68, 26.2.2021, p.1

<sup>39</sup> OJ L, 2023/2869, 20.12.2023

<sup>40</sup> OJ No. L317, 9.12.2019, p. 1

<sup>41</sup> OJ L, 2023/2869, 20.12.2023

<sup>42</sup> OJ L, 2023/2859, 20.12.2023

European single access point (ESAP) under Article 18a(1) of the SFD Regulation.

(2) Paragraph (1) shall only apply for information required from financial market participants and financial advisers other than those referred to in Regulation 3(b) and (c).”.

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

*Amendment of European Union (Investment Firms) (No. 2) Regulations 2021*

16. (1) The European Union (Investment Firms) (No. 2) Regulations 2021 (S.I. No. 356 of 2021) are amended, in Regulation 2, by the substitution of the following paragraph for paragraph (1):

“(1) In these Regulations, ‘Investment Firms Regulation’ means Regulation (EU) 2019/2033 of the European Parliament and Council of 27 November 2019<sup>43</sup>, as amended by Regulation (EU) 2023/2869 of the European Parliament and of the Council of 13 December 2023<sup>44</sup>.”.

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

*Amendment of European Union (Pan-European Personal Pension Product) Regulations 2022*

17. (1) The European Union (Pan-European Personal Pension Product) Regulations 2022 (S.I. No. 435 of 2022) are amended –

(a) in Regulation 2(1), by the substitution of the following definition for the definition of “PEPP Regulation”:

“ ‘PEPP Regulation’ means Regulation (EU) No 2019/1238 of the European Parliament and Council of 20 June 2019<sup>45</sup>, as amended by Regulation (EU) 2023/2869 of the European Parliament.”,

and

(b) by the insertion of the following Regulation after Regulation 10:

*“Accessibility of information on European single access point (ESAP)*

11. The Central Bank of Ireland shall be the collection body, as defined in Article 2(2) of Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023<sup>46</sup>, for information required to be made accessible under Article 26(1) of the PEPP Regulation which is required to be made accessible on the European single access point (ESAP) under Article 70a(1) of the PEPP Regulation.”.

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<sup>43</sup> OJ No. L. 314, 5.12.2019, p.1

<sup>44</sup> OJ L, 2023/2869, 20.12.2023

<sup>45</sup> OJ No. L. 198, 25.7.2019, p.1

<sup>46</sup> OJ L, 2023/2859, 20.12.2023

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

*Amendment of European Union (Markets in Crypto-Assets) Regulations 2024*

18. (1) The European Union (Markets in Crypto-Assets) Regulations 2024 (S.I. No. 607 of 2024) are amended:

(a) in Regulation 2(1), by the substitution of the following definition for the definition of “MiCA Regulation”:

“ ‘MiCA Regulation’ means Regulation (EU) No. 2023/1114 of the European Parliament and of the Council of 31 May 2023<sup>47</sup> on markets in crypto-assets, and amending Regulations (EU) No. 1093/2010 and (EU) No. 1095/2010 and Directives 2013/36/EU and (EU) 2019/1937, as amended by Regulation (EU) 2023/2869 of the European Parliament and of the Council of 13 December 2023<sup>48</sup> amending certain Regulations as regards the establishment and functioning of the European single access point.”,

(b) in Regulation 7, by the substitution of the following definition for the definition of “prescribed contravention”:

“ ‘prescribed contravention’ means a contravention of Title VI, or of Article 110a(1), of the MiCA Regulation, or a failure to cooperate or to comply with an investigation, with an inspection or with a request as referred to in Article 94(3) of the MiCA Regulation or Regulation 4, by a non-regulated financial service provider;”,

and

(c) by the insertion of the following Part after Part VIII:

**“Part IX**

European single access point (ESAP)

*Accessibility of information on European single access point (ESAP)*

24. The Bank shall be the collection body, as defined in Article 2(2) of Regulation (EU) 2023/2869 of the European Parliament and of the Council of 13 December 2023<sup>49</sup>, for information required to be made accessible under Article 88 of the MiCA Regulation which is required to be made accessible on the European single access point (ESAP) under Article 110a(1) of the MiCA Regulation.”.

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

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<sup>47</sup> OJ No. L 150, 9.6.2023, p.40

<sup>48</sup> OJ L, 2023/2869, 20.12.2023

<sup>49</sup> OJ L, 2023/2869, 20.12.2023

*Amendment of European Union (European Green Bonds Standards and Disclosures) Regulations 2025*

19. (1) The European Union (European Green Bonds Standards and Disclosures) Regulations 2025 (S.I. No. 41 of 2025) are amended by the insertion of the following Regulation after Regulation 29:

*“Accessibility of information on European single access point (ESAP)*

30. The Bank shall be the collection body, as defined in Article 2(2) of Regulation (EU) 2023/2859 of the European Parliament and of the Council of 13 December 2023<sup>50</sup>, for information required to be made accessible on the European single access point (ESAP) under paragraph 1, first subparagraph, point (b) of Article 15a of the EuGB Regulation.”.

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

*Amendment of Central Bank Act 1942*

20. The Central Bank Act 1942 (No. 22 of 1942) is amended –

(a) in section 2(2A), by the insertion of the following paragraph after paragraph (b) (inserted by the European Union (European Single Access Point) Regulations 2026) (S.I. No. 32 of 2026)):

“(bm) Regulation (EU) No 236/2012 of the European Parliament and of the Council of 14 March 2012.<sup>51</sup>”,

and

(b) in section 33AN, by the substitution of the following subsection for subsection (5):

“(5) In this Part, ‘prescribed contravention’ means, in respect of the Benchmarks Regulation, a contravention of Article 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 21, 23, 24, 25, 26, 27, 28, 28a(1), 29 or 34 of that Regulation.”.

L.S.

GIVEN under my Official Seal,  
10 February, 2026.

SIMON HARRIS,  
Minister for Finance.

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<sup>50</sup> OJ L, 2023/2859, 20.12.2023

<sup>51</sup> OJ No. L 86, 24.3.2012, p. 1

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
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