



STATUTORY INSTRUMENTS.

S.I. No. 40 of 2026



STATISTICS (QUARTERLY ACCOUNTS SURVEY) ORDER 2026

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I, MARY BUTLER, TD, Minister of State at the Department of the Taoiseach, in exercise of the powers conferred on me by section 25(1) of the Statistics Act 1993 (No. 21 of 1993), and the Statistics (Delegation of Ministerial Functions) Order 2025 (S.I. No. 23 of 2025), hereby order as follows:

1. (1) This Order may be cited as the Statistics (Quarterly Accounts Survey) Order 2026.

(2) This Order comes into operation on 1 March 2026.

2. In this Order —

“quarter” means a period of 3 months ending on 31 March, 30 June, 30 September or 31 December in any year;

“survey” means the Quarterly Accounts Survey that is conducted by the Central Statistics Office for the purposes of obtaining the information referred to in Article 4.

3. Article 4 applies to an undertaking that is classified for statistical purposes under any of the following sections of NACE Rev. 2.1 as set out in Annex I to Regulation (EC) No. 1893/2006 of the European Parliament and of the Council of 20 December 2006¹, as amended by Regulation (EC) No. 295/2008 of the European Parliament and of the Council of 11 March 2008², Regulation (EU) No. 70/2012 of the European Parliament and of the Council of 18 January 2012³, Regulation (EU) 2019/1243 of the European Parliament and of the Council of 20 June 2019⁴ and Commission Delegated Regulation (EU) 2023/137 of 10 October 2022⁵ —

(a) B to E,

(b) G to O, or

(c) S to T.

4. A requirement on undertakings referred to in Article 3,

(a) subject to subparagraph (b), to provide, for the purpose of the survey, information the general nature of which is specified in the Schedule in relation to each quarter in the period from 1 January 2026 to 31 December 2030, and

¹ OJ No. L 393, 30.12.2006, p. 1

² OJ No. L 97, 9.4.2008, p. 13

³ OJ No. L 32, 3.2.2012, p. 1

⁴ OJ No. L 198, 25.7.2019, p. 241

⁵ OJ No. L 19, 20.1.2023, p. 5

(b) to provide the information in relation to each quarter in the period referred to in paragraph (a), once only,
is hereby prescribed.

SCHEDULE

Article 4

1. Information regarding the following, as it relates to the undertaking concerned and specifying the quarter to which the information relates:

- (a) the number of persons engaged in a particular week;
- (b) particulars in relation to the stocks and work in progress at the start and the end of the quarter, including the total value for accounting purposes of such stocks and work in progress;
- (c) particulars in relation to capital assets in the quarter, including changes in such capital assets, separately identifying —
 - (i) the total additions to capital assets, and
 - (ii) the total receipt on sales of capital assets.

2. Information on the time taken by the undertaking concerned to complete the questionnaire, form or other record prepared by the Director General for the collection of the information referred to in paragraph 1.

GIVEN under my hand,
12 February, 2026.

MARY BUTLER,
Minister of State at the Department of the Taoiseach.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
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