



STATUTORY INSTRUMENTS.

S.I. No. 115 of 2026



STATISTICS (BUSINESS EXPENDITURE ON RESEARCH AND
DEVELOPMENT SURVEY) ORDER 2026

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I, MICHEÁL MARTIN, Taoiseach, in exercise of the powers conferred on me by section 25(1) of the Statistics Act 1993 (No. 21 of 1993) and, in relation to subparagraphs (a) to (h) of paragraph 1 of the Schedule to the following order, for the purpose of giving full effect to Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019¹, as amended by Commission Delegated Regulation (EU) 2021/1704 of 14 July 2021², in so far as it relates to Articles 6(1)(b), (1)(c) and (2)(m) thereof, hereby order as follows:

1. This Order may be cited as the Statistics (Business Expenditure on Research and Development Survey) Order 2026.

2. (1) In this Order —

“R&D” means research and development;

“Regulation” means Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019¹, as amended by Commission Delegated Regulation (EU) 2021/1704 of 14 July 2021²;

“survey” means the Business Expenditure on Research and Development Survey that is conducted by the Central Statistics Office in order to obtain information on R&D, including for the purpose of compliance with the Regulation.

(2) A word or expression that is used in this Order and also used in the Regulation has the same meaning in this Order as in the Regulation, except where the context otherwise requires.

3. This Order applies to an undertaking that is classified for statistical purposes under any section of NACE Rev. 2.1 set out in Annex I to Regulation (EC) No. 1893/2006 of the European Parliament and of the Council of 20 December 2006³, as amended by Regulation (EC) No. 295/2008 of the European Parliament and of the Council of 11 March 2008⁴, Regulation (EU) No. 70/2012 of the European Parliament and of the Council of 18 January 2012⁵, Regulation (EU) 2019/1243 of the European Parliament and of the Council of 20 June 2019⁶ and Commission Delegated Regulation (EU) 2023/137 of 10 October 2022.⁷

¹ OJ No. L 327, 17.12.2019, p.1.

² OJ No. L 339, 24.9.2021, p. 33.

³ OJ No. L 393, 30.12.2006, p.1.

⁴ OJ No. L 97, 9.4.2008, p. 13.

⁵ OJ No. L 32, 3.2.2012, p.1.

⁶ OJ No. L 198, 25.7.2019, p.241.

⁷ OJ No. L. 19, 20.1.2023, p.5.

4. A requirement on undertakings to which this Order applies to provide, once only and for the purposes of the survey, information the general nature of which is specified in the Schedule, is hereby prescribed.

SCHEDULE

Article 4

1. Information regarding the following, as it relates to the undertaking concerned:

- (a) the nature of its business activity insofar as it relates to R&D in 2025;
- (b) expenditure on in-house R&D activity in 2025;
- (c) estimated expenditure on in-house R&D activity in 2026;
- (d) sources of funds for in-house R&D activity performed in 2025 and the amount in euro from each source concerned;
- (e) categories of in-house R&D activity performed in 2025 and the expenditure on each category concerned;
- (f) the number of persons involved in in-house R&D activity in 2025 including the roles, qualifications and gender of such persons and the amount of time spent by such persons on that activity;
- (g) R&D activity at local unit level in 2025;
- (h) expenditure on R&D activity performed on behalf of the undertaking by other persons in 2025;
- (i) by reference to the qualifications of the persons concerned, whether the undertaking is likely, in the period commencing on 1 January 2026 and ending on 31 December 2031, to increase the number of persons involved in in-house R&D activity;
- (j) engagement in 2025 by the undertaking with other persons in joint R&D projects.

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



GIVEN under my Official Seal,
25 March, 2026.

MICHEÁL MARTIN,
Taoiseach.

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