



STATUTORY INSTRUMENTS.

S.I. No. 312 of 2025

TRANSPARENCY (DIRECTIVE 2004/109/EC) (AMENDMENT)
REGULATIONS 2025

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I, PASCHAL DONOHOE, 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 further effect to Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004¹, as amended by Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023², hereby make the following regulations:

1. (1) These Regulations may be cited as the Transparency (Directive 2004/109/EC) (Amendment) Regulations 2025.

(2) These Regulations shall come into operation on 10 July 2025.

2. The Transparency (Directive 2004/109/EC) Regulations 2007 (S.I. No. 277 of 2007) are amended –

(a) in Regulation 2(1) –

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

“ ‘Directive’ means Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004³, as amended by Directive 2008/22/EC of the European Parliament and of the Council of 11 March 2008⁴, Directive 2010/73/EU of the European Parliament and of the Council of 24 November 2010⁵ Directive 2010/78/EU of the European Parliament and of the Council of 24 November 2010⁶, Directive 2013/50/EU of the European Parliament and of the Council of 22 October 2013⁷ and Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023⁸;”,

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

¹ OJ No. L 390, 31.12.2004, p. 38

² OJ L, 2023/2864, 20.12.2023

³ OJ No. L. 390, 31.12.2004, p. 38

⁴ OJ No. L 76, 19.3.2008, p. 50

⁵ OJ No. L 327, 11.12.2010, p. 1

⁶ OJ No. L 331, 15.12.2010, p. 120

⁷ OJ No. L 294, 6.11.2013, p. 13

⁸ 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 2023⁹ 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 33(5) –

(i) by the substitution of the following subparagraph for subparagraph (b):

“(b) In the case of –

- (i) an annual financial report that is required to be made public under Regulation 4,
- (ii) a half-yearly financial report that is required to be made public under Regulation 6, or
- (iii) a report on payments made to governments that is required to be made public under Part 2A,

the requirement in subparagraph (a) shall be deemed to be complied with if the announcement relating to the publication of the report concerned is communicated to the media and includes an indication of the website on which the report is available, in addition to the official mechanism for the central storage of regulated information referred to in Regulation 40(4).”,

and

(ii) by the deletion of subparagraph (c),

(c) by the insertion of the following Regulation after Regulation 34:

“Accessibility on ESAP of regulated information referred to in Regulation 33

34A. (1) The official mechanism required to be put in place by the Bank, pursuant to Regulation 40(4), shall be the collection body as defined in Article 2(2) of the ESAP Regulation for regulated information referred to in Article 21(1) of the Directive which is required to be made accessible on ESAP under Article 23a(1) of the Directive.

(2) When disclosing regulated information referred to in Regulation 33(2), the issuer or the person who has applied for admission to trading on a regulated market without the issuer’s consent shall submit that information at the same time to the official mechanism, referred to in paragraph (1), for the purposes of making it accessible on ESAP.

⁹ OJ L, 2023/2859, 20.12.2023, p.1

(3) The issuer or the person who has applied for admission to trading on a regulated market without the issuer's consent 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 issuer to which the information relates;
 - (ii) the legal entity identifier of the issuer, as specified pursuant to Article 7(4)(b) of the ESAP Regulation;
 - (iii) the size of the issuer by category, as specified pursuant to Article 7(4)(d) of the ESAP Regulation;
 - (iv) the industry sector or sectors of the economic activities of the issuer, 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.

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

and

- (d) by the insertion of the following Regulation after Regulation 71:

“Accessibility on ESAP of information relating to publication of decisions referred to in Regulation 71

71A. (1) The Bank shall be the collection body, as defined in Article 2(2) of the ESAP Regulation, for information referred to in Regulation 71, which is required to be made accessible on ESAP under Article 23a(4) of the Directive.

(2) When publishing the information referred to in paragraph (1), the Bank shall ensure that the information is made accessible to 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 natural person or legal entity to which the information relates;
 - (ii) where available, the legal entity identifier of the legal 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.”.



GIVEN under my Official Seal,
9 July, 2025.

PASCHAL DONOHOE,
Minister for Finance.

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