



STATUTORY INSTRUMENTS.

**S.I. No. 296 of 2022**

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TRUST RACS (DISCLOSURE OF INFORMATION) (AMENDMENT)  
REGULATIONS 2022

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I, HEATHER HUMPHREYS, Minister for Social Protection, in exercise of the powers conferred on me by section 5 and section 55 (as amended by section 37 of the Social Welfare and Pensions Act 2007 (No. 8 of 2007)) of the Pensions Act 1990 (No. 25 of 1990) (as adapted by the Employment Affairs and Social Protection (Alteration of Name of Department and Title of Minister) Order 2020 (S.I. No. 447 of 2020)), and with the consent of the Minister for Public Expenditure and Reform, hereby make the following Regulations:

**Citation**

1. These Regulations may be cited as the Trust RACs (Disclosure of Information) (Amendment) Regulations 2022.

**Amendments**

2. The Trust RACs (Disclosure of Information) Regulations 2007 (S.I. No. 182 of 2007) are amended –

- (a) in Regulation 5, in sub-article (6), by the substitution of “in the case of a sole trustee which is a body corporate, by two directors of that body corporate.” for “if there is only one trustee, by that trustee.”, and
- (b) in Schedule B –
  - (i) in paragraph 2, by the insertion of “, depositary” after “custodian”;
  - (ii) by the insertion of the following paragraph after paragraph 2:

“(2A) The name of each person appointed by the trustees to carry out a key function, including any service provider to which a key function is, or was, outsourced in respect of the trust RAC during the trust RAC year.”, and

(iii) by the substitution of the following paragraph for paragraph 13:

“13. A statement confirming that the trustees and, if applicable, the persons charged with the administration of the trust RAC have access to guidelines, guidance notes and codes of practice issued by the Pensions Authority in accordance with section 10 of the Act.”.

**Given under**

The Minister for Public Expenditure and Reform consents to the making of the foregoing Regulations.



L.S.

GIVEN under my Official Seal of the Minister for Public Expenditure and Reform,  
16 May, 2022.

MICHAEL MCGRATH,  
Minister for Public Expenditure and Reform.



L.S.

GIVEN under my Official Seal,  
16 May, 2022.

HEATHER HUMPHREYS,  
Minister for Social Protection.

#### EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation.)*

These Regulations amend S.I. No. 182 of 2007 by –

- amending Regulation 5 in relation to the signing of annual reports, and
- amending Schedule B in respect of the information to be contained in Annual Reports prepared in accordance with section 55 of the Pensions Act 1990, as amended.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
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