



STATUTORY INSTRUMENTS.

S.I. No. 704 of 2022

EUROPEAN UNION (ACCESS TO ANTI-MONEY LAUNDERING
INFORMATION BY TAX AUTHORITIES) (AMENDMENT)
REGULATIONS 2022

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I, MICHAEL MCGRATH, 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 further effect to Council Directive 2011/16/EU of 15 February 2011¹, as amended by Council Directive (EU) 2021/514 of 22 March 2021², hereby make the following regulations:

1. These Regulations may be cited as the European Union (Access to Anti-Money Laundering Information by Tax Authorities) (Amendment) Regulations 2022.
2. The European Union (Access to Anti-Money Laundering Information by Tax Authorities) Regulations 2021 (S.I. No. 387 of 2021) are amended –
 - (a) in Regulation 3 –
 - (i) in paragraph (1), by the insertion of “, 32a” after “31” in both places where it occurs,
 - (ii) in paragraph (2)(a), by the substitution of “, the Central Register of Beneficial Ownership of Trusts and the Central Mechanism of Ownership of Bank and Payment Accounts and Safe-Deposit Boxes, and” for “and the Central Register of Beneficial Ownership of Trusts, and”,
 - (iii) in paragraph (4)(a) –
 - (I) by the insertion of “or the Central Mechanism of Ownership of Bank and Payment Accounts and Safe-Deposit Boxes, as the case may be,” after “registers”, and
 - (II) by the insertion of “or the Central Mechanism of Ownership of Bank and Payment Accounts and Safe-Deposit Boxes, as the case may be,” after “register” in both places where it occurs,
 - and
 - (iv) in paragraph (5), by the insertion of “or the Central Mechanism of Ownership of Bank and Payment Accounts and Safe-Deposit Boxes, as the case may be,” after “registers”,
 - and

¹ OJ No. L 64, 11.03.2011, p. 1

² OJ No. L 104, 25.03.2021, p. 1

(b) in Regulation 4, by the insertion of the following paragraph after paragraph (1):

“(1A) On there being made of the Central Bank of Ireland, by an authorised officer, a request for access, in accordance with Regulation 3(2)(a), to the Central Mechanism of Ownership of Bank and Payment Accounts and Safe-Deposit Boxes, the Central Bank of Ireland shall afford the authorised officer access, in a timely manner, to the Central Mechanism of Ownership of Bank and Payment Accounts and Safe-Deposit Boxes.”.

GIVEN under my Official Seal,
20 December, 2022.

MICHAEL MCGRATH,
Minister for Finance.

L.S.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach 6
FOILSEACHÁIN RIALTAIS,
BÓTHAR BHAILE UÍ BHEOLÁIN,
CILL MHAIGHNEANN,
BAILE ÁTHA CLIATH 8,
D08 XAO6

Tel: 046 942 3100
r-phost: publications@opw.ie

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