



STATUTORY INSTRUMENTS.

**S.I. No. 44 of 2015**



TRANSPARENCY (DIRECTIVE 2004/109/EC) (AMENDMENT)  
REGULATIONS 2015

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I, RICHARD BRUTON, Minister for Jobs, Enterprise and Innovation, 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 2004<sup>1</sup> (as amended by Directive 2010/78/EU of the European Parliament and of the Council 24 November 2010<sup>2</sup>), and to Regulation (EU) No 1095/2010 of the European Parliament and of the Council of 24 November 2010<sup>3</sup> hereby make the following regulations:

1. (1) These Regulations may be cited as the Transparency (Directive 2004/109/EC) (Amendment) Regulations 2015.

(2) These Regulations come into operation on 9 February 2015.

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

(a) in Regulation 8(4)(a), by the substitution of “Financial Reporting Council” for “Auditing Practices Board”,

(b) in Regulation 8(4)(b), by the substitution of “Financial Reporting Council” for “Auditing Practices Board”,

(c) in Regulation 8(5)(d)(ii), by the substitution of “Financial Reporting Council” for “Accounting Standards Board”, and

(d) in Regulation 43, by the insertion of the following paragraph after paragraph (2):

“(3) IAASA may make public in such manner as IAASA considers appropriate, details of—

(a) a requirement under paragraph (1)(a),

(b) an administrative measure taken as a result of an examination of information by IAASA under Regulation 42(2) for the purpose of considering whether such information is in accordance with the relevant reporting framework,

<sup>1</sup>O.J. No. L 390, 31.12.2004, p. 38

<sup>2</sup>O.J. No. L 331, 15.12.2010, p. 120

<sup>3</sup>O.J. No. L 331, 15.12.2010, p. 84

*Notice of the making of this Statutory Instrument was published in  
“Iris Oifigiúil” of 10th February, 2015.*

- (c) an action taken by an issuer or director in response to an administrative measure taken as a result of an examination of information by IAASA under Regulation 42(2) for the purpose of considering whether such information is in accordance with the relevant reporting framework,
- (d) a notice given under Regulation 44,
- (e) a direction given under Regulation 45,
- (f) a written explanation provided in accordance with Regulation 44, or
- (g) revised information prepared in accordance with Regulation 44 or 45.”.



GIVEN under my Official Seal,  
4 February 2015.

RICHARD BRUTON,  
Minister for Jobs, Enterprise and Innovation.

EXPLANATORY NOTE

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

These regulations give further effect to Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 (as amended by Directive 2010/78/EU of the European Parliament and of the Council 24 November 2010), and to Regulation (EU) No 1095/2010 of the European Parliament and of the Council of 24 November 2010. The regulations make certain amendments to the Transparency (Directive 2004/109/EC) Regulations 2007 (S.I. No. 277 of 2007).

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