



STATUTORY INSTRUMENTS.

S.I. No. 208 of 2016



COMPANIES ACT 2014 (PRESCRIBED PERSONS) REGULATIONS 2016

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The IRISH AUDITING AND ACCOUNTING SUPERVISORY AUTHORITY in exercise of the powers conferred on it by section 940(2)(e) of the Companies Act 2014 (No. 38 of 2014), hereby makes the following regulations:

1. These Regulations may be cited as the Companies Act 2014 (Prescribed Persons) Regulations 2016.

2. These Regulations come into operation on 26 April 2016.

3. Each of the following persons is prescribed for the purposes of section 940(2)(e) of the Companies Act 2014 as a person to whom the Supervisory Authority may disclose information:

- (a) the Minister for Jobs, Enterprise and Innovation;
- (b) the Minister for Finance;
- (c) the Minister for Public Expenditure and Reform;
- (d) the Attorney General;
- (e) the Garda Síochána;
- (f) the Director of Public Prosecutions;
- (g) the Director of Corporate Enforcement;
- (h) the Revenue Commissioners;
- (i) the Comptroller and Auditor General;
- (j) the Central Bank of Ireland;
- (k) the Irish Takeover Panel;
- (l) the Irish Stock Exchange;
- (m) the Pensions Authority;
- (n) a prescribed accountancy body;
- (o) the Charities Regulatory Authority;

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- (p) a member of a recognised accountancy body who is qualified for appointment as an auditor;
- (q) a member firm of a prescribed accountancy body;
- (r) an inspector appointed under any other enactment;
- (s) any Commission of Investigation established under the Commissions of Investigation Act 2004; or
- (t) third-country auditors, as defined in Regulation 3 of the European Communities (Statutory Audits) (Directive 2006/43/EC) Regulations 2010 (S.I. No. 220 of 2010) and former third-country auditors.

4. (1) Each body specified in column (1) of the Schedule 1 opposite the mention in column (2) of the Schedule 1 of the state in which it is established, or any body which takes over the functions of such a body in the same state, is prescribed for the purposes of the following provision.

(2) That provision is section 940(2)(e) of the Companies Act 2014 (No. 38 of 2014).

5. Each body specified in Schedule 2, or any body which takes over the functions of such a body, is prescribed for the purposes of section 940(2)(e) of the Companies Act 2014 (No. 38 of 2014).

Schedule 1

Column 1	Column 2
Abschlussprüferaufsichtskommission	Germany
Abu Dhabi Accountability Authority	Abu Dhabi
Accountancy Board, Ministry of Finance	Malta
Accounting and Auditing Oversight Board	Greece
Accounting and Auditing Standards Monitoring Board	Sri Lanka
Accounting and Corporate Regulatory Authority	Singapore
A-TVP Securities Market Agency	Republic of Slovenia
Audit Oversight Board	Malaysia
Auditing Board of the Central Chamber of Commerce of Finland	Finland
Auditing Oversight Authority	Slovak Republic
Auditors Oversight Authority	Cayman Islands
Auditors Public Oversight Authority	Hungary
Australian Securities and Investments Commission	Australia
Austrian Auditors Supervisory Authority	Austria
Austrian Financial Market Authority	Austria
Authority of Audit and Accounting	Republic of Lithuania
Autorité des marchés financiers	France
Autoriteit Financiële Markten	Netherlands
BaFin Federal Financial Supervisory Authority	Germany
Banco De Portugal	Portugal
Bank of Lithuania	Republic of Lithuania
Banking, Finance and Insurance Commission	Belgium
Botswana Accountancy Oversight Authority	Botswana
Canadian Public Accountability Board	Canada
Capital Markets Board of Turkey	Turkey
Cayman Islands Monetary Authority	Cayman Islands
Cayman Islands Society of Professional Accountants	Cayman Islands
Central Bank of Hungary	Hungary
Central Chamber of Commerce	Finland
Certified Public Accountants and Auditing Oversight Board	Japan
Chambre de renvoi et de mise en état	Belgium
Comisión Nacional del Mercado de Valores	Spain
Comissão de Valores Mobiliários	Brazil
Comissão do Mercado de Valores Mobiliários	Portugal
Commission de Surveillance du Secteur Financier	Luxembourg

Column 1	Column 2
Commission for Public Oversight of Statutory Auditors	Bulgaria
Commissione Nazionale per le Società e la Borsa	Italy
Croatian Audit Public Oversight Committee	Croatia
Cyprus Securities and Exchange Commission	Cyprus
Czech National Bank, Czech Republic	Czech Republic
Czech Securities Commission	Czech Republic
Danish Business Authority	Denmark
Danish Commerce and Company Agency	Denmark
Deutsche Prüfstelle für Rechnungslegung	Germany
Dubai Financial Services Authority	Dubai
Dutch Central Bank	Netherlands
Egyptian Financial Supervisory Authority	Egypt
Estonian Financial Supervision Authority	Estonia
Federal Audit Oversight Authority	Switzerland
Financial and Capital Markets Commission	Latvia
Financial Conduct Authority (FCA)	United Kingdom
Financial Market Authority	Liechtenstein
Financial Markets Authority	New Zealand
Financial Reporting Council	Mauritius
Financial Reporting Council	United Kingdom
Financial Services Agency	Japan
Financial Services and Markets Authority	Belgium
Financial Services Authority	United Kingdom
Financial Services Commission	South Korea
Financial Supervision Commission	Bulgaria
Financial Supervisory Authority	Iceland
Financial Supervisory Commission	China
Financial Supervisory Service	South Korea
Finansinspektionen	Sweden
Finanssivalvonta	Finland
Finanstilsynet	Denmark
Finanstilsynet	Norway
Gibraltar Financial Services Commission	Gibraltar
Guernsey Financial Services Commission	Guernsey
Haut Conseil du Commissariat aux Comptes	France
Hellenic Capital Market Commission	Greece
Independent Regulatory Board for Auditors	South Africa
Instituto de Contabilidad y Auditoria de Cuentas	Spain
Instituto De Seguros De Portugal	Portugal
Isle of Man Financial Services Authority	Isle of Man

Column 1	Column 2
Jersey Financial Services Commission	Jersey
Kredittilsynet	Norway
London Stock Exchange	United Kingdom
Malta Financial Services Authority	Malta
Ministry of Finance	Slovak Republic
Ministry of Finance	Slovenia
Ministry of Finance	Republic of Lithuania
Ministry of Finance	Poland
Monitoring Committee of the Financial Reporting Council	United Kingdom
Nasdaq OMX	Sweden
Polish Financial Supervision Authority	Poland
Polish Securities and Exchange Commission	Poland
Prudential Regulation Authority (PRA)	United Kingdom
Public Audit Oversight Board	Czech Republic
Public Company Accounting Oversight Board	United States of America
Public Oversight Board of Albania	Albania
Revisorsnamnden	Sweden
Romanian National Securities Commission	Romania
Securities & Exchange Commission	United States of America
Securities and Exchange Commission	Thailand
Swedish Financial Accounting Standards Council	Sweden
The Accountant and Appraiser Supervisory Centre	Indonesia
The Takeover Panel	United Kingdom

Schedule 2

European Audit Inspection Group
European Banking Authority
European Central Bank
European Commission
European Council
European Financial Stability Facility
European Parliament
European Securities and Markets Authority
International Accounting Standards Board
International Forum of Independent Audit Regulators



GIVEN under the seal of the Irish Auditing and Accounting
Supervisory Authority,
26 April 2016.

MICHAEL KAVANAGH,
Chief Executive Officer and Director.

FERGAL Ó BRIAIN,
Secretary.

EXPLANATORY NOTE

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

These Regulations prescribe persons to whom the Irish Auditing and Accounting Supervisory Authority may disclose information for the purposes of section 940(2)(e) of the Companies Act 2014.

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