



STATUTORY INSTRUMENTS.

**S.I. No. 300 of 2009**



CENTRAL BANK ACT 1942 (SECTIONS 33J AND 33K) REGULATIONS  
2009

**(Prn. A9/1074)**

CENTRAL BANK ACT 1942 (SECTIONS 33J AND 33K) REGULATIONS  
2009

I, MARY O'DEA, Acting Chief Executive of the Irish Financial Services Regulatory Authority, in exercise of the powers conferred on me by Sections 33J and 33K of the Central Bank Act, 1942 (as inserted by the Central Bank and Financial Services Authority of Ireland Act, 2003), with the agreement of the members of the Irish Financial Services Regulatory Authority, and with the approval of the Minister for Finance, hereby make the following regulations:

*Citation*

1. These Regulations may be cited as the Central Bank Act 1942 (Sections 33J and 33K) Regulations 2009.

*Interpretation*

2. In these Regulations,

“the Principal Regulations” means the Central Bank Act 1942 (Sections 33J and 33K) Regulations 2004 (S.I. No. 447 of 2004).

*Amendment of Principal Regulations*

3. The Principal Regulations are amended:

(a) by the deletion of Regulation 5(d) and by the substitution of the following therefor:

“5. (d) If a regulated entity ceases to be a regulated entity, it must pay the Authority forthwith any required levy contribution then due but unpaid. If the Authority has not, at the time of revocation, set the levy for that particular calendar year, the regulated entity must pay to the Authority a levy contribution equal to the amount specified in, or calculated by reference to, the Principal Regulations for the previous calendar year.”.

*Substitution of Schedule to the Principal Regulations*

4. Part B of the Schedule to the Principal Regulations as inserted by the Central Bank Act 1942 (Sections 33J and 33K) Regulations 2008 (S.I. 297 of 2008) is hereby amended by the substitution therefor of the Schedule to these Regulations.

*Application of Principal Regulations*

5. Regulation 5(c) of the Principal Regulations shall take effect and be applied for the levy period 1 January 2009 to 31 December 2009 as if the due

*Notice of the making of this Statutory Instrument was published in  
“Iris Oifigiúil” of 4th August, 2009.*

date was the earlier of the date set out in a levy notice and 16 weeks from the making of these Regulations.

*Coming into Operation*

6. These Regulations come into operation on the date these Regulations are made.

## SCHEDULE

## “PART B

LEVY PERIOD: 1 JANUARY 2009 TO 31 DECEMBER 2009

CATEGORY A  
Credit Institutions

Type of regulated entity	Basis of calculation for required levy																		
<b>A1a</b> — Irish Authorised Credit Institutions covered by the Credit Institutions (Financial Support) Scheme 2008	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>The required levy is split into three separate levies, a Prudential Levy, a Consumer Levy and a Supplementary Levy.</p>																		
	<p style="text-align: center;"><b>Prudential Levy</b></p> <p>All entities will be charged a minimum levy of €6,500. In addition to this levy, all entities (with the relevant level of Pillar I capital requirements) will be charged an additional levy based on the table below.</p>																		
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	<p>The range relates to the Pillar I capital requirements of the entity (net of any interim capital requirements imposed by the Financial Regulator but including Capital Requirements Directive capital floors) as at 31 December 2008. These data are contained in line item 2 (Total Capital Requirements) of Common Solvency Reporting, format CA.</p>																		
<p style="text-align: center;"><b>Consumer Levy</b></p> <p>All entities that engage in retail lending or retail deposit taking will be charged a levy of €3,000 plus an additional levy based on the table below.</p>																			
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<p>The range is based on the combined total of retail lending to Irish resident individuals and households (extracted from Sectoral Return, LRS format, row code OPERSN, column code EUURLRS) and retail deposits taken from Irish resident individuals and households (extracted from Sectoral Return, LRS format, row code OPERSN, column code EURDRS) as reported to the CBFSAI as at 31 December 2008.</p>																			

### Supplementary Levy

For the purposes of providing the Authority with sufficient funds to enable it to perform its functions and exercise its powers, the covered institutions shall each pay a supplementary levy to the Authority.

All entities will be charged a minimum levy of €6,500. In addition to this levy, all entities (with the relevant level of Pillar I capital requirements) will be charged an additional levy based on the table below.

Band	Range €	Charge per €m or part thereof
Min	0 — 50,000,000	6,500
A	50,000,001 — 200,000,000	1,171.74
B	200,000,001 — 855,000,000	320.75
C	855,000,001 — 2,500,000,000	273.08
D	2,500,000,001 — 9,000,000,000	101.75

The range relates to the Pillar I capital requirements of the entity (net of any interim capital requirements imposed by the Financial Regulator but including Capital Requirements Directive capital floors) as at 31 December 2008. These data are contained in line item 2 (Total Capital Requirements) of Common Solvency Reporting, format CA.

In addition, the covered institutions listed below shall be charged specific costs as follows (these specific costs shall be paid by each of the named covered institutions for and on behalf of each of its subsidiaries who are covered institutions):

Covered Institution	€
Anglo Irish Bank Corporation plc	2,786,822
Allied Irish Banks plc	76,332
The Governor and Company of the Bank of Ireland	76,332
Irish Nationwide Building Society	104,780
Irish Life and Permanent plc	76,332
EBS Building Society	76,332
Postbank Ireland Ltd.	53,070

Type of regulated entity	Basis of calculation for required levy																																				
<b>A1b</b> — Irish Authorised Credit Institutions not covered by the Credit Institutions (Financial Support) Scheme 2008	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>The required levy is split into two separate levies, a Prudential Levy and a Consumer Levy.</p> <p style="text-align: center;"><b>Prudential Levy</b></p> <p>All entities will be charged a minimum levy of €6,500. In addition to this levy all entities (with the relevant level of Pillar I capital requirements) will be charged an additional levy based on the table below.</p> <table border="1" data-bbox="656 506 1422 768"> <thead> <tr> <th>Band</th> <th>Range €</th> <th>Charge per €m or part thereof</th> </tr> </thead> <tbody> <tr> <td>Min</td> <td>0 — 125,000,000</td> <td>6,500</td> </tr> <tr> <td>A</td> <td>125,000,001 — 250,000,000</td> <td>355.46</td> </tr> <tr> <td>B</td> <td>250,000,001 — 550,000,000</td> <td>182.50</td> </tr> <tr> <td>C</td> <td>550,000,001 — 1,250,000,000</td> <td>142.50</td> </tr> <tr> <td>D</td> <td>1,250,000,001 — 10,000,000,000</td> <td>39.20</td> </tr> </tbody> </table> <p>The range relates to the Pillar I capital requirements of the entity (net of any interim capital requirements imposed by the Financial Regulator but including Capital Requirements Directive capital floors) as at 31 December 2008. These data are contained in line item 2 (Total Capital Requirements) of Common Solvency Reporting, format CA.</p> <p style="text-align: center;"><b>Consumer Levy</b></p> <p>All entities that engage in retail lending or retail deposit taking will be charged a levy of €3,000 plus an additional levy based on the table below.</p> <table border="1" data-bbox="656 1121 1422 1383"> <thead> <tr> <th>Band</th> <th>Range €</th> <th>Charge per €m or part thereof</th> </tr> </thead> <tbody> <tr> <td>Min</td> <td>0 — 5,500,000</td> <td>3,000</td> </tr> <tr> <td>A</td> <td>5,500,001 — 900,000,000</td> <td>54.80</td> </tr> <tr> <td>B</td> <td>900,000,001 — 6,000,000,000</td> <td>13.75</td> </tr> <tr> <td>C</td> <td>6,000,000,001 — 13,000,000,000</td> <td>16.86</td> </tr> <tr> <td>D</td> <td>13,000,000,001 — 50,000,000,000</td> <td>14.67</td> </tr> </tbody> </table> <p>The range is based on the combined total of retail lending to Irish resident individuals and households (extracted from Sectoral Return, LRS format, row code OPERSN, column code EURLRS) and retail deposits taken from Irish resident individuals and households (extracted from Sectoral Return, LRS format, row code OPERSN, column code EURDRS) as reported to the CBFSAI as at 31 December 2008.</p>	Band	Range €	Charge per €m or part thereof	Min	0 — 125,000,000	6,500	A	125,000,001 — 250,000,000	355.46	B	250,000,001 — 550,000,000	182.50	C	550,000,001 — 1,250,000,000	142.50	D	1,250,000,001 — 10,000,000,000	39.20	Band	Range €	Charge per €m or part thereof	Min	0 — 5,500,000	3,000	A	5,500,001 — 900,000,000	54.80	B	900,000,001 — 6,000,000,000	13.75	C	6,000,000,001 — 13,000,000,000	16.86	D	13,000,000,001 — 50,000,000,000	14.67
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Type of regulated entity	Basis of calculation for required levy																		
<b>A2</b> — Credit Institutions authorised in another EEA state operating in Ireland on a branch basis	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>Branches are not subject to a prudential charge as prudential supervision is the responsibility of the home member state regulator.</p> <p style="text-align: center;"><b>Consumer Levy</b></p> <p>Branches will be required to pay a consumer levy if they are engaged in lending to or taking deposits from Irish resident individuals or households.</p> <p>All entities that engage in retail lending or retail deposit taking will be charged a levy of €3,000 plus an additional levy based on the table below.</p> <table border="1" data-bbox="467 499 1226 751"> <thead> <tr> <th>Band</th> <th>Range €</th> <th>Charge per €m or part thereof</th> </tr> </thead> <tbody> <tr> <td>Min</td> <td>0 — 5,500,000</td> <td>3,000</td> </tr> <tr> <td>A</td> <td>5,500,001 — 900,000,000</td> <td>54.80</td> </tr> <tr> <td>B</td> <td>900,000,001 — 6,000,000,000</td> <td>13.75</td> </tr> <tr> <td>C</td> <td>6,000,000,001 — 13,000,000,000</td> <td>16.86</td> </tr> <tr> <td>D</td> <td>13,000,000,001 — 50,000,000,000</td> <td>14.67</td> </tr> </tbody> </table> <p>The range is based on the combined total of retail lending to Irish resident individuals and households (extracted from Sectoral Return, LRS format, row code OPERSN, column code EURLRS) and retail deposits taken from Irish resident individuals and households (extracted from Sectoral Return, LRS format, row code OPERSN, column code EURDRS) as reported to the CBFSAI as at 31 December 2008.</p>	Band	Range €	Charge per €m or part thereof	Min	0 — 5,500,000	3,000	A	5,500,001 — 900,000,000	54.80	B	900,000,001 — 6,000,000,000	13.75	C	6,000,000,001 — 13,000,000,000	16.86	D	13,000,000,001 — 50,000,000,000	14.67
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Type of regulated entity	Basis of calculation for required levy																		
<b>A3</b> — Credit Institutions authorised in another EEA state operating in Ireland on a cross border basis	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>Entities undertaking business on a cross border basis are not subject to a prudential charge as prudential supervision is the responsibility of the home member state regulator.</p> <p style="text-align: center;"><b>Consumer Levy</b></p> <p>Entities carrying out business in Ireland are required to pay a consumer levy if they are engaged in lending to or taking deposits from Irish resident individuals or households (as defined for the purposes of the sectoral return). The table below details the levy payable by such entities.</p> <table border="1" data-bbox="467 1365 1226 1617"> <thead> <tr> <th>Band</th> <th>Range €</th> <th>Charge per €m or part thereof</th> </tr> </thead> <tbody> <tr> <td>Min</td> <td>0 — 5,500,000</td> <td>3,000</td> </tr> <tr> <td>A</td> <td>5,500,001 — 900,000,000</td> <td>54.80</td> </tr> <tr> <td>B</td> <td>900,000,001 — 6,000,000,000</td> <td>13.75</td> </tr> <tr> <td>C</td> <td>6,000,000,001 — 13,000,000,000</td> <td>16.86</td> </tr> <tr> <td>D</td> <td>13,000,000,001 — 50,000,000,000</td> <td>14.67</td> </tr> </tbody> </table> <p>The range is based on the combined total of retail lending and retail deposits to individuals and households in Ireland as at 31 December 2008. Entities operating in Ireland on a cross border basis are obliged to determine the levy that they are due to pay by reference to this table and remit the appropriate levy to the Authority.</p>	Band	Range €	Charge per €m or part thereof	Min	0 — 5,500,000	3,000	A	5,500,001 — 900,000,000	54.80	B	900,000,001 — 6,000,000,000	13.75	C	6,000,000,001 — 13,000,000,000	16.86	D	13,000,000,001 — 50,000,000,000	14.67
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**CATEGORY B**  
Insurance Undertakings

<b>Type of regulated entity</b>	<b>Basis of calculation for required levy</b>
<b>B1</b> — Life Companies with Irish Head Office and Life Insurance Undertakings authorised in another non-EEA state operating in Ireland	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>The required levy is split into two separate levies, the Prudential Levy and the Consumer Levy.</p> <p style="text-align: center;"><b>Prudential Levy</b></p> <p>All entities will be charged a minimum levy of €3,500. In addition to this amount, all entities will be charged a variable levy based on a percentage of their gross global premium income reported in the 'Global Business' Form 2, Line 9, Column 1 of the statutory annual return received from life insurance companies for 2007.</p> <p>Minimum levy: €3,500 Variable levy: 0.001562% of gross global premium</p> <p style="text-align: center;"><b>Consumer Levy</b></p> <p>All entities that engage in the writing of Irish risk business will be charged a minimum levy of €1,500. In addition to this amount all entities will be charged a variable levy based on gross global premium income written on Irish risk business reported in the 'Irish Risk Business' Form 2, Line 9, Column 1 of the statutory annual return received from life insurance companies for 2007.</p> <p>Minimum levy: €1,500 Variable levy: 0.005194% of gross global premium income written on Irish risk business.</p>

<b>Type of regulated entity</b>	<b>Basis of calculation for required levy</b>
<b>B2</b> — Life Insurance Undertakings authorised in another EEA state operating in Ireland on a branch basis	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>Branches are not subject to a prudential charge as prudential supervision is the responsibility of the home member state regulator.</p> <p style="text-align: center;"><b>Consumer Levy</b></p> <p>All entities that engage in the writing of Irish risk business will be charged a minimum levy of €1,500. In addition to this amount all entities will be charged a variable levy based on gross premium income written on Irish risk business.</p> <p>Minimum levy: €1,500 Variable levy: 0.005194% of gross premium income written on Irish risk business.</p>

Type of regulated entity	Basis of calculation for required levy
<b>B3</b> — Life Insurance Undertakings authorised in another EEA state operating in Ireland on a cross border basis	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>Entities undertaking cross border business are not subject to a prudential charge as prudential supervision is the responsibility of the home member state regulator.</p> <p style="text-align: center;"><b>Consumer Levy</b></p> <p>Entities carrying out business in Ireland on a cross border basis are required to pay a minimum levy of €1,500. In addition to this amount all entities are required to pay a variable levy based on gross premium income written on Irish risk business.</p> <p>Minimum levy: €1,500 Variable levy: 0.005194% of gross premium income written on Irish risk business</p> <p>Entities operating in Ireland on a cross border basis are obliged to determine the levy they are due to pay by reference to the details above and remit the appropriate levy to the Authority.</p>

Type of regulated entity	Basis of calculation for required levy
<b>B4</b> — Non-Life Companies with Irish Head Office	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>The required levy is split into two separate levies, the Prudential Levy and the Consumer Levy.</p> <p style="text-align: center;"><b>Prudential Levy</b></p> <p>All entities will be charged a minimum levy of €6,000. In addition to this amount, all entities will be charged a variable levy based on a percentage of their gross global premium income reported in the 'Total Business' Form 1, Line 2, Column 1 of the statutory annual return received from non-life insurance companies for 2007.</p> <p>Minimum levy: €6,000 Variable levy: 0.01305% of gross global premium income</p> <p style="text-align: center;"><b>Consumer Levy</b></p> <p>All entities that engage in the writing of Irish risk business will be charged a minimum levy of €1,500. In addition to this amount all entities will be charged a variable levy based on gross premium income written on Irish risk business reported in the 'Irish Risk Business' Form 1, Line 2, Column 1 of the statutory annual return received from non-life insurance companies for 2007.</p> <p>Minimum levy: €1,500 Variable levy: 0.01293% of gross premium income written on Irish risk business.</p>

Type of regulated entity	Basis of calculation for required levy
<b>B5</b> — Non-Life Insurance Undertakings authorised in another EEA state operating in Ireland on a branch basis	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>Branches are not subject to a prudential charge as prudential supervision is the responsibility of the home member state regulator.</p> <p style="text-align: center;"><b>Consumer Levy</b></p> <p>All entities that engage in the writing of Irish risk business will be charged a minimum levy of €1,500. In addition to this amount all entities will be charged a variable levy based on gross premium income written on Irish risk business.</p> <p>Minimum levy: €1,500 Variable levy: 0.01293% of gross premium income written on Irish risk business.</p>

Type of regulated entity	Basis of calculation for required levy
<b>B6</b> — Non-Life Insurance Undertakings authorised in another EEA state operating in Ireland on a cross border basis	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>Entities undertaking cross border business are not subject to a prudential charge as prudential supervision is the responsibility of the home member state regulator.</p> <p style="text-align: center;"><b>Consumer Levy</b></p> <p>Entities carrying out business in Ireland on a cross border basis are required to pay a minimum levy of €1,500. In addition to this amount all entities are required to pay a variable levy based on gross premium income written on Irish risk business.</p> <p>Minimum levy: €1,500 Variable levy: 0.01293% of gross premium income written on Irish risk business</p> <p>Entities operating in Ireland on a cross border basis are obliged to determine the levy they are due to pay by reference to the details above and remit the appropriate levy to the Authority.</p>

Type of regulated entity	Basis of calculation for required levy
<b>B7</b> — Reinsurance Undertakings with Irish Head Office	<p style="text-align: center;"><b>Prudential Levy</b></p> <p>Reinsurance undertakings carrying out business in Ireland are required to pay a prudential levy.</p> <p>All entities will be charged a minimum levy of €3,000. In addition to this amount they will be charged a variable levy based on a percentage of the combined total of gross premium written (Profit and Loss Technical Accounts, Line 1 and 2) and gross technical reserves (taken from Balance Sheet, Technical Provision — Sum of Unearned Premiums plus Claims Outstanding plus Long Term Provisions plus Other Technical Provisions) reported in audited accounts for the financial year ended 2007.</p> <p>Minimum levy: €3,000 Variable levy: 0.001126% of the combined total of gross premium written and gross technical reserves.</p>

**CATEGORY C**  
**Intermediaries**

Type of regulated entity	Basis of calculation for required levy																																	
<b>C —</b> Intermediaries (including Investment Product Intermediaries and Mortgage Intermediaries who hold authorisations under the Consumer Credit Act 1995). Insurance/ Reinsurance Intermediaries registered under the EC (Insurance Mediation) Regulations 2005	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>All intermediaries who held an authorisation as at 31 December 2008 will be charged a levy on the same basis as shown in the table below.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Band</th> <th style="text-align: center;">Income Range €</th> <th style="text-align: center;">Levy €</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">0 — 60,000</td> <td style="text-align: center;">135</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">60,001 — 250,000</td> <td style="text-align: center;">270</td> </tr> <tr> <td style="text-align: center;">3</td> <td style="text-align: center;">250,001 — 600,000</td> <td style="text-align: center;">810</td> </tr> <tr> <td style="text-align: center;">4</td> <td style="text-align: center;">600,001 — 1,000,000</td> <td style="text-align: center;">1,400</td> </tr> <tr> <td style="text-align: center;">5</td> <td style="text-align: center;">1,000,001 — 1,250,000</td> <td style="text-align: center;">2,150</td> </tr> <tr> <td style="text-align: center;">6</td> <td style="text-align: center;">1,250,001 — 1,500,000</td> <td style="text-align: center;">3,225</td> </tr> <tr> <td style="text-align: center;">7</td> <td style="text-align: center;">1,500,001 — 4,000,000</td> <td style="text-align: center;">6,450</td> </tr> <tr> <td style="text-align: center;">8</td> <td style="text-align: center;">4,000,001 — 6,000,000</td> <td style="text-align: center;">12,400</td> </tr> <tr> <td style="text-align: center;">9</td> <td style="text-align: center;">6,000,001 — 7,500,000</td> <td style="text-align: center;">17,200</td> </tr> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">Over 7,500,000</td> <td style="text-align: center;">19,400</td> </tr> </tbody> </table> <p>The levy will be calculated based on the latest income declared to the Authority.</p> <p>An intermediary who was authorised for the first time in 2008 must supply a completed Self Declaration of Income form to the Authority. This declaration should cover the period from the date of their authorisation to 31 December 2008.</p> <p>An intermediary can only submit an amended Self Declaration of Income during the funding year for which they wish the updated declaration to apply.</p> <p>For the purposes of this part of the Schedule (Category C only) income is defined as:</p> <p>The total income generated by each authorised intermediary from regulated activity undertaken. This includes:</p> <ul style="list-style-type: none"> <li>• All commissions and any other income derived from product producers</li> <li>• All payments and amounts received from individuals or companies in relation to services or advice provided in relation to regulated financial services</li> <li>• Any other income derived from regulated activities (but not including interest earned by an entity on credit bank balances held in their own name).</li> </ul> <p>On receipt of the levy notice for 2009 an intermediary should determine whether or not they should update the self-declaration that they submitted to the Authority for the calculation of the 2009 levy. If the income figure for a more recent financial year is available, a new declaration should be made if this income figure would result in the intermediary moving to a different income range in relation to the 2009 levy and therefore paying a different levy.</p>	Band	Income Range €	Levy €	1	0 — 60,000	135	2	60,001 — 250,000	270	3	250,001 — 600,000	810	4	600,001 — 1,000,000	1,400	5	1,000,001 — 1,250,000	2,150	6	1,250,001 — 1,500,000	3,225	7	1,500,001 — 4,000,000	6,450	8	4,000,001 — 6,000,000	12,400	9	6,000,001 — 7,500,000	17,200	10	Over 7,500,000	19,400
Band	Income Range €	Levy €																																
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10	Over 7,500,000	19,400																																

**CATEGORY D**  
**Investment Firms**  
 (other than Investment Product Intermediaries)

(Firms regulated under the provisions of either the Investment Intermediaries Act, 1995 or the European Communities (Markets in Financial Instruments) Regulations 2007)

Type of regulated entity	Basis of calculation for required levy
<b>D1</b> — Designated Fund Managers	<b>Periodic Levy</b> A flat rate levy of €1,200 is payable by designated fund managers.

**Note:** In determining which of the following categories (D2–D6) an entity is categorised into, consideration is given to the most senior element of their authorisation. Therefore if the authorisation of an entity allows it to be categorised as D2 or D3, it would be categorised as D3 because ‘Portfolio Management’ is viewed as a more senior type of authorisation than ‘Receipt and Transmission of Orders’.

The figure used as the tariff base in Categories D2, D3 and D5 is the turnover figure from the audited accounts for the financial year-end 2007. If the reporting period for an entity’s audited accounts year-end 2007 is greater or less than 12 months, their accounting period and turnover will be pro-rated to a twelve-month period.

If a firm is newly authorised in 2007, (i.e. the relevant year for the tariff data for the 2009 levy period) the turnover figure will be extracted from the audited accounts for 2007, if available. If audited accounts for the financial period-end 2007 were not prepared, the turnover figure from the first set of audited accounts produced, pro-rated for the period of operation in 2007, will be used.

If a firm is newly authorised in 2008, the turnover that will be used to calculate the levy is the turnover figure for the period from authorisation to 31 December 2008 as reported by the firm as part of the Capital Adequacy Return.

Type of regulated entity	Basis of calculation for required levy																		
<b>D2</b> — Receipt and Transmission of Orders and/or Provision of Investment Advice; No Client Asset Requirements Imposed	<b>Periodic Levy</b> All entities will be charged a minimum levy of €2,500. In addition all entities (with the relevant level of turnover) will be charged an additional levy based on the table below.																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Band</th> <th style="text-align: center;">Range €</th> <th style="text-align: center;">Charge per €000 or part thereof</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Min</td> <td style="text-align: center;">0 — 375,000</td> <td style="text-align: center;">2,500</td> </tr> <tr> <td style="text-align: center;">A</td> <td style="text-align: center;">375,001 — 2,500,000</td> <td style="text-align: center;">1.85</td> </tr> <tr> <td style="text-align: center;">B</td> <td style="text-align: center;">2,500,001 — 6,500,000</td> <td style="text-align: center;">1.42</td> </tr> <tr> <td style="text-align: center;">C</td> <td style="text-align: center;">6,500,001 — 22,000,000</td> <td style="text-align: center;">0.62</td> </tr> <tr> <td style="text-align: center;">D</td> <td style="text-align: center;">22,000,001 — 400,000,000</td> <td style="text-align: center;">0.18</td> </tr> </tbody> </table>	Band	Range €	Charge per €000 or part thereof	Min	0 — 375,000	2,500	A	375,001 — 2,500,000	1.85	B	2,500,001 — 6,500,000	1.42	C	6,500,001 — 22,000,000	0.62	D	22,000,001 — 400,000,000	0.18
Band	Range €	Charge per €000 or part thereof																	
Min	0 — 375,000	2,500																	
A	375,001 — 2,500,000	1.85																	
B	2,500,001 — 6,500,000	1.42																	
C	6,500,001 — 22,000,000	0.62																	
D	22,000,001 — 400,000,000	0.18																	
	The turnover range is based on the turnover figure from the annual audited accounts for the year-end 2007 that have been received by the Authority.																		

Type of regulated entity	Basis of calculation for required levy																		
<b>D3</b> — Portfolio Management; Execution of Orders; Client Asset Requirements Imposed	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>All entities will be charged a minimum levy of €2,200. In addition all entities (with the relevant level of turnover) will be charged an additional levy based on the table below.</p> <table border="1" data-bbox="467 352 1230 613"> <thead> <tr> <th>Band</th> <th>Range €</th> <th>Charge per €m or part thereof</th> </tr> </thead> <tbody> <tr> <td>Min</td> <td>0 — 475,000</td> <td>2,200</td> </tr> <tr> <td>A</td> <td>475,001 — 2,100,000</td> <td>1,837.25</td> </tr> <tr> <td>B</td> <td>2,100,001 — 3,700,000</td> <td>2,415.00</td> </tr> <tr> <td>C</td> <td>3,700,001 — 8,000,000</td> <td>1,612.47</td> </tr> <tr> <td>D</td> <td>8,000,001 — 150,000,000</td> <td>292.50</td> </tr> </tbody> </table> <p>The turnover range is based on the turnover figure from the annual audited accounts for the year-end 2007 received by the Authority.</p>	Band	Range €	Charge per €m or part thereof	Min	0 — 475,000	2,200	A	475,001 — 2,100,000	1,837.25	B	2,100,001 — 3,700,000	2,415.00	C	3,700,001 — 8,000,000	1,612.47	D	8,000,001 — 150,000,000	292.50
Band	Range €	Charge per €m or part thereof																	
Min	0 — 475,000	2,200																	
A	475,001 — 2,100,000	1,837.25																	
B	2,100,001 — 3,700,000	2,415.00																	
C	3,700,001 — 8,000,000	1,612.47																	
D	8,000,001 — 150,000,000	292.50																	

Type of regulated entity	Basis of calculation for required levy																		
<b>D4</b> — Own Account Trading; Underwriting on a Firm Commitment Basis; Client Asset Requirements Imposed; Operation of Multi — Lateral Trading Facilities	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>All entities will be charged a minimum levy of €3,000. In addition all entities (with the relevant level of regulatory capital) will be charged an additional levy based on the table below.</p> <table border="1" data-bbox="500 972 1230 1232"> <thead> <tr> <th>Band</th> <th>Range €</th> <th>Charge per €m or part thereof</th> </tr> </thead> <tbody> <tr> <td>Min</td> <td>0 — 875,000</td> <td>3,000</td> </tr> <tr> <td>A</td> <td>875,001 — 1,800,000</td> <td>4,911.01</td> </tr> <tr> <td>B</td> <td>1,800,001 — 2,850,000</td> <td>5,711.00</td> </tr> <tr> <td>C</td> <td>2,850,001 — 12,750,000</td> <td>890.80</td> </tr> <tr> <td>D</td> <td>12,750,001 — 200,000,000</td> <td>304.28</td> </tr> </tbody> </table> <p>The range used is based on the higher of initial required regulatory capital; total required regulatory capital; total expenditure based requirement as at 31 December 2008 extracted from the capital adequacy return received by the Authority.</p>	Band	Range €	Charge per €m or part thereof	Min	0 — 875,000	3,000	A	875,001 — 1,800,000	4,911.01	B	1,800,001 — 2,850,000	5,711.00	C	2,850,001 — 12,750,000	890.80	D	12,750,001 — 200,000,000	304.28
Band	Range €	Charge per €m or part thereof																	
Min	0 — 875,000	3,000																	
A	875,001 — 1,800,000	4,911.01																	
B	1,800,001 — 2,850,000	5,711.00																	
C	2,850,001 — 12,750,000	890.80																	
D	12,750,001 — 200,000,000	304.28																	

Type of regulated entity	Basis of calculation for required levy																		
<b>D5</b> — Member Firms of the Irish Stock Exchange	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>All entities will be charged a minimum levy of €5,000. In addition all entities (with the relevant level of turnover) will be charged an additional levy based on the table below.</p> <table border="1" data-bbox="688 365 1419 625"> <thead> <tr> <th data-bbox="688 365 786 424">Band</th> <th data-bbox="792 365 1198 424">Range €</th> <th data-bbox="1205 365 1419 424">Charge per €m or part thereof</th> </tr> </thead> <tbody> <tr> <td data-bbox="688 428 786 466">Min</td> <td data-bbox="792 428 1198 466">0 — 5,000,000</td> <td data-bbox="1205 428 1419 466">5,000</td> </tr> <tr> <td data-bbox="688 470 786 508">A</td> <td data-bbox="792 470 1198 508">5,000,001 — 20,000,000</td> <td data-bbox="1205 470 1419 508">899.95</td> </tr> <tr> <td data-bbox="688 512 786 550">B</td> <td data-bbox="792 512 1198 550">20,000,001 — 35,000,000</td> <td data-bbox="1205 512 1419 550">1,350.07</td> </tr> <tr> <td data-bbox="688 554 786 592">C</td> <td data-bbox="792 554 1198 592">35,000,001 — 60,000,000</td> <td data-bbox="1205 554 1419 592">1,265.00</td> </tr> <tr> <td data-bbox="688 596 786 634">D</td> <td data-bbox="792 596 1198 634">60,000,001 — 300,000,000</td> <td data-bbox="1205 596 1419 634">437.03</td> </tr> </tbody> </table> <p>The turnover range is based on the turnover figure from the annual audited accounts for the year-end 2007 received by the Authority.</p>	Band	Range €	Charge per €m or part thereof	Min	0 — 5,000,000	5,000	A	5,000,001 — 20,000,000	899.95	B	20,000,001 — 35,000,000	1,350.07	C	35,000,001 — 60,000,000	1,265.00	D	60,000,001 — 300,000,000	437.03
Band	Range €	Charge per €m or part thereof																	
Min	0 — 5,000,000	5,000																	
A	5,000,001 — 20,000,000	899.95																	
B	20,000,001 — 35,000,000	1,350.07																	
C	35,000,001 — 60,000,000	1,265.00																	
D	60,000,001 — 300,000,000	437.03																	

Type of regulated entity	Basis of calculation for required levy
<b>D6</b> — Firms authorised under the Investment Intermediaries Act 1995 that are not captured in any other levy category for the purpose of these Regulations	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>A flat rate levy of €1,200 is payable.</p>

**CATEGORY E**  
Collective Investment Schemes and other Service Providers

Type of regulated entity	Basis of calculation for required levy		
<b>E1a</b> — Collective Investment Schemes (CIS) Authorised Unit Trusts; Authorised Investment Companies; Authorised Investment Limited Partnerships; Non-Irish Authorised Schemes (except Self Managed Investment Companies)	<b>Periodic Levy</b>		
	Fund Type	Levy per Fund	Levy per sub-fund
	Single	€2,000	€0
	Umbrella	€2,000	€450
	<p>All funds will pay a minimum levy of €2,000. Umbrella style funds will also pay a contribution per sub-fund of €450 on the first five sub-funds resulting in a maximum contribution for umbrella funds of €4,250.</p>		
No. of Sub Funds	€ per sub-fund	€	
2	450	2,900	
3	450	3,350	
4	450	3,800	
5+	450	4,250	

Type of regulated entity	Basis of calculation for required levy		
<b>E1b</b> — Self Managed Investment Companies (SMICs)	<b>Periodic Levy</b>		
	Fund Type	Levy per Fund	Levy per sub-fund
	Single	€2,000	€0
	Umbrella	€2,000	€450
	<p>All SMICs will pay a minimum levy of €2,000. SMICs will also pay a contribution per sub-fund of €450 on the first five sub-funds resulting in a maximum contribution for umbrella funds of €4,250.</p>		
No. of Sub Funds	€ per sub-fund	€	
2	450	2,900	
3	450	3,350	
4	450	3,800	
5+	450	4,250	

<b>Type of regulated entity</b>	<b>Basis of calculation for required levy</b>
<b>E2a</b> — Non UCITS Managers (Delegating)	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>The levy for Non UCITS Managers (Delegating) is €1,800.</p>

<b>Type of regulated entity</b>	<b>Basis of calculation for required levy</b>																		
<b>E2b</b> — Administrators; UCITS and Non UCITS Managers; Trustees	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>The levy for these entities is assessed on the basis set out below:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Band</th> <th>Range €</th> <th>Charge per €m or part thereof</th> </tr> </thead> <tbody> <tr> <td>Min</td> <td>0 — 0.005bn</td> <td>4,800</td> </tr> <tr> <td>A</td> <td>0.005bn — 1.995bn</td> <td>1.25</td> </tr> <tr> <td>B</td> <td>1.995bn — 12.0bn</td> <td>0.36</td> </tr> <tr> <td>C</td> <td>12.0bn — 35bn</td> <td>0.25</td> </tr> <tr> <td>D</td> <td>35bn — 250bn</td> <td>0.14</td> </tr> </tbody> </table> <p>The range is based on the Net Asset Value administered as at 31 December 2008 as reported to the Authority.</p>	Band	Range €	Charge per €m or part thereof	Min	0 — 0.005bn	4,800	A	0.005bn — 1.995bn	1.25	B	1.995bn — 12.0bn	0.36	C	12.0bn — 35bn	0.25	D	35bn — 250bn	0.14
Band	Range €	Charge per €m or part thereof																	
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B	1.995bn — 12.0bn	0.36																	
C	12.0bn — 35bn	0.25																	
D	35bn — 250bn	0.14																	

CATEGORY F  
Credit Unions

<b>Type of regulated entity</b>	<b>Basis of calculation for required levy</b>
<b>F</b> — Credit Unions	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>The required levy from individual credit unions will be assessed as 0.01% of total assets reported in the annual returns setting out their balance sheet as at 30 September 2008, provided that the total levy collected or recovered from credit unions does not exceed the total costs incurred by the Authority in performing the functions and exercising the powers of the Authority under the Credit Union Act, 1997.</p>

CATEGORY G  
Moneylenders

Type of regulated entity	Basis of calculation for required levy
G — Moneylenders	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>A minimum levy of €1,000 will be charged for each Moneylender. In addition a variable levy based on a percentage charge on the total value of loans outstanding per the application for authorisation submitted in 2008 will also be charged. The maximum levy payable by a Moneylender is capped at €22,500. This levy will cover moneylenders' operation in all Court Districts.</p> <p>Minimum levy: €1,000            Variable levy: 0.215% of total value of loans outstanding            Maximum levy: €22,500</p>

CATEGORY H  
Approved Professional Bodies

<b>Type of regulated entity</b>	<b>Basis of calculation for required levy</b>
<b>H</b> — Approved Professional Bodies	<b>Periodic Levy</b> Each Approved Professional Body will be charged €1,600.

CATEGORY I  
Exchanges/Markets

Type of regulated entity	Basis of calculation for required levy
I — Exchanges/Markets	<p data-bbox="992 283 1138 310" style="text-align: center;"><b>Periodic Levy</b></p> <p data-bbox="686 327 1398 384">Any Exchange/Market regulated by the Authority shall pay the following levy in accordance with their applicable authorised status:</p> <p data-bbox="686 401 1360 457">Regulated market authorised under the European Communities (Markets in Financial Instruments) Regulations 2007</p> <p data-bbox="1019 474 1110 501" style="text-align: center;">€149,500</p>

CATEGORY J  
Bureaux de Change and Money Transmitters

Type of regulated entity	Basis of calculation for required levy
<b>J1</b> — Bureaux de Change	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>The minimum levy payable by a Bureau de Change is €1,350.</p> <p>In addition a variable levy based on a percentage charge on income, as at 31 December 2008, declared to the Authority will also be charged.</p> <p>Minimum levy: €1,350 Variable levy: 0.1716% of declared income as at 31 December 2008.</p>

Type of regulated entity	Basis of calculation for required levy
<b>J2</b> — Money Transmitters	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>The minimum levy payable by a Money Transmitter is €1,350.</p> <p>In addition a variable levy based on a percentage charge on income, as at 31 December 2008, declared to the Authority will also be charged.</p> <p>Minimum levy: €1,350 Variable levy: 0.2061% of declared income as at 31 December 2008.</p>

CATEGORY K  
E-Money Providers

<b>Type of regulated entity</b>	<b>Basis of calculation for required levy</b>
<b>K</b> — E-Money Providers	<b>Periodic Levy</b> Each E-Money Provider will be required to pay a levy of €1,000.

CATEGORY L  
Default Assessments

<b>Type of regulated entity</b>	<b>Basis of calculation for required levy</b>
Regulated entities falling within Regulation 11(d)	<p style="text-align: center;"><b>Periodic Levy</b></p> Each regulated entity falling within Regulation 11(d) shall pay a flat rate levy of €3,600.

CATEGORY M  
Home Reversion Firms and Retail Credit Firms

Type of regulated entity	Basis of calculation for required levy
<b>M</b> — Home Reversion Firms and Retail Credit Firms	<p style="text-align: center;"><b>Periodic Levy</b></p> <p>The minimum levy payable by Home Reversion Firms/Retail Credit Firms is €1,100.</p> <p>In addition, a variable levy based on a percentage charge on the value of outstanding loans, as declared to the Authority for 31 December 2008, will also be charged.</p> <p>Minimum levy: €1,100 Variable levy: 0.013143% of value of outstanding loans as at 31 December 2008.”</p>

SIGNED on this the 31st day of July 2009

MARY O'DEA  
ACTING CHIEF EXECUTIVE of the IRISH FINANCIAL  
SERVICES REGULATORY AUTHORITY

## EXPLANATORY NOTE

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

These Regulations, made by the Acting Chief Executive of the Irish Financial Services Regulatory Authority in accordance with Sections 33J and 33K of the Central Bank Act, 1942 (as amended) amend the Central Bank Act 1942 (Sections 33J and 33K) Regulations 2004 (S.I. No. 447 of 2004) by identifying who must make a levy contribution; who can appeal a levy contribution; and by setting out the requirements of regulated entities to pay a levy contribution to the Authority in 2009. The 2004 Regulations also provide for the collection and recovery of the levies as well as providing for certain obligations as to self-assessment and record keeping by regulated entities. These Regulations will be published from time to time by the Authority on its website and in other ways that the Chief Executive thinks appropriate.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ón  
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,  
TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2,  
nó tríd an bpost ó  
FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA,  
AONAD 20 PÁIRC MIONDÍOLA COIS LOCHA, CLÁR CHLAINNE MHUIRIS,  
CONTAE MHAIGH EO,  
(Teil: 01 - 6476834 nó 1890 213434; Fax: 094 - 9378964 nó 01 - 6476843)  
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