



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.

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