

**EN**  
**ANNEX I**



**Part 1**  
**Transposition of Directive 2013/36/EU**

	<b>Transposition of provisions of Directive 2013/36/EU</b>	<b>Provisions of Directive 2013/36/EU</b>	<b>Links to national text<sup>(1)</sup></b> European Union (Capital Requirements) Regulations 2014 (S.I. 158 of 2014), as amended,* except where other legislation is indicated. Where no link is provided, the official consolidated Act is unavailable	<b>Reference(s) to national provisions<sup>(2)</sup></b>	<b>Available in EN (Y/N)</b>
010	<b>Date of the last update of information in this template</b>			(25/06/2020)	
020	<b>I. Subject matter, scope and definitions</b>	Articles 1 to 3	<a href="#">S.I. No.158 of 2014</a>	Regulations 2-3	Y
030	<b>II. Competent authorities</b>	Articles 4 to 7	<a href="#">S.I. No.158 of 2014</a> , <a href="#">S.I. No.289 of 2015</a>	Regulations 4-6 of S.I. No. 158 of 2014 and Regulation 7 of the European Union (Bank Recovery and Resolution) Regulations 2015 (S.I. No. 289 of 2015).	Y
040	<b>III. Requirements for access to the activity of credit institutions</b>	Articles 8 to 27			
050	1. General requirements for access to the activity of credit institutions	Articles 8 to 21	<a href="#">Central Bank Act 1971</a> <a href="#">Building Societies Act 1989</a> <a href="#">S.I. No.158 of 2014</a>	Sections 7, 9, 9D-9J and 11(1)(b) of Central Bank Act 1971 Sections 17, 17A-17F and 40(2) Building Societies Act Regulations 7-9 of S.I. No.158 of 2014	Y
060	2. Qualifying holding in a credit institution	Articles 22 to 27	<a href="#">S.I. No.158 of 2014</a>	Regulations 10, 12-19, 21(2), 23-25, 147, 150	Y
070	<b>IV. Initial capital of investment firms</b>	Articles 28 to 32	<a href="#">S.I. No.158 of 2014</a>	Regulations 26-31	Y
080	<b>V. Provisions concerning the freedom of establishment and the freedom to provide services</b>	Articles 33 to 46			
090	1. General principles	Articles 33 to 34	<a href="#">S.I. No.158 of 2014</a>	Regulation 32(1)-(6), (8), 33(7a)	Y
100	2. The right of establishment of credit institutions	Articles 35 to 38	<a href="#">S.I. No.158 of 2014</a>	Regulations 33(1)-(3), (5)-(7), 34-35, 37	Y
110	3. Exercise of the freedom to provide services	Article 39	<a href="#">S.I. No.158 of 2014</a>	Regulation 38	Y
120	4. Powers of the competent authorities of the host Member State	Articles 40 to 46	<a href="#">S.I. No.158 of 2014</a>	Regulation 39, 40(1)-(5), 41, 42(1)-(2), (4)-(7), 43, 44	Y
130	<b>VI. Relations with third countries</b>	Articles 47 to 48	<a href="#">Central Bank Act 1971</a>	Section 9A	Y
140	<b>VII. Prudential supervision</b>	Articles 49 to 142			
150	1. Principles of prudential supervision	Articles 49 to 72			
160	1.1 Competence and duties of home and host Member States	Articles 49 to 52	<a href="#">S.I. No.158 of 2014</a>	Regulations 45, 46, 47(1)-(5), (9), 48(1)-(3), (5)-(9), 49, 50	Y
170	1.2 Exchange of information and professional secrecy	Articles 53 to 62	<a href="#">Central Bank Act 1942</a> <a href="#">S.I. 158 of 2014</a> <a href="#">Central Bank Reform Act 2010</a>	Section 33AK of Central Bank Act Regulation 51 of S.I.No. 158 of 2014 and Section 54 of Central Bank Reform Act 2010	Y
180	1.3 Duty of persons responsible for the legal control of annual and consolidated accounts	Article 63	<a href="#">S.I. No.158 of 2014</a>	Regulation 52	Y
190	1.4 Supervisory powers, powers to impose penalties and right of appeal	Articles 64 to 72	<a href="#">Central Bank Act 1942</a> <a href="#">Central Bank Act 1971</a> <a href="#">S.I. 158 of 2014</a> <a href="#">Central Bank (Supervision and Enforcement) Act 2013</a>	Section 33AQ of Central Bank Act 1942 Parts II and V of Central Bank Act 1971 Regulations 53, 54(1)-(3), 55, 56(1)-(5), 57-59 & 150 of S.I. No. 158 of 2014 Part III of Supervision and Enforcement Act	Y
200	2. Review processes	Articles 73 to 110			
210	2.1 Internal capital adequacy assessment process	Article 73	<a href="#">S.I. No.158 of 2014</a>	Regulation 60	Y
220	2.2 Arrangements, processes and mechanisms of institutions	Articles 74 to 96	<a href="#">S.I. No.158 of 2014</a>	Regulations 61(1)-(5), (7-9), (13-16), 62, 63-65, 66(1)-(10), 67-70, 71(1)-(2), (4)-(7), 72-78, 79(1)-(16), 80(1)-(3), 81-84	Y
230	2.3 Supervisory review and evaluation process	Articles 97 to 101	<a href="#">S.I. No.158 of 2014</a>	Regulations 85-87, 88(1), 89	Y
240	2.4 Supervisory measures and powers	Articles 102 to 107	<a href="#">S.I. No.158 of 2014</a>	Regulations 90, 91, 92(1)-(4), 93-95	Y
250	2.5 Level of application	Articles 108 to 110	<a href="#">S.I. No.158 of 2014</a>	Regulations 96-98	Y

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260	3. Supervision on a consolidated basis	Articles 111 to 127			
270	3.1 Principles for conducting supervision on a consolidated basis	Articles 111 to 118	<a href="#">S.I. No.158 of 2014</a>	Regulations 99-106	Y
280	3.2 Financial holding companies, mixed financial holding companies and mixed-activity holding companies	Articles 119 to 127	<a href="#">S.I. No.158 of 2014</a> <a href="#">Central Bank Act 1942</a>	Regulations 107-114 of S.I. Section 33ANC of Central Bank Act	Y
290	4. Capital buffers	Articles 128 to 142			
300	4.1 Buffers	Articles 128 to 134	<a href="#">S.I. No.158 of 2014</a>	Regulations 115-118, 120-122, 123(1)-(14), 124	Y
310	4.2 Setting and calculating countercyclical capital buffers	Articles 135 to 140	<a href="#">S.I. No.158 of 2014</a>	Regulations 125-128	Y
320	4.3 Capital conservation measures	Articles 141 to 142	<a href="#">S.I. No.158 of 2014</a>	Regulations 129-130	Y
330	<b>VIII. Disclosure by competent authorities</b>	Articles 143 to 144	<a href="#">S.I. No.158 of 2014</a>	Regulations 131-132	Y
340	<b>IX. Amendments of Directive 2002/87/EC</b>	Article 150	na (not applicable)	na	na
350	<b>X. Transitional and final provisions</b>	Articles 151 to 165			
360	1. Transitional provisions on the supervision of institutions exercising the freedom of establishment and the freedom to provide services	Articles 151 to 159	<a href="#">S.I. No.158 of 2014</a>	Regulations 1(2)	Y
370	2. Transitional provisions for capital buffers	Article 160	<a href="#">S.I. No.158 of 2014</a>	Regulation 119	Y
380	3. Final provisions	Articles 161 to 165	<a href="#">S.I. No.158 of 2014</a>	Regulations 1(3), 82(9), 123(15), 160-161, Preamble to Regulation	Y

(1) Hyperlink(s) to the website containing the national text transposing the Union provision in question.

(2) Detailed references to the national provisions, such as relevant Title, Chapter, paragraph etc.

**\*S.I. 158 of 2014 amended by:** European Union (Single Supervisory Mechanism) Regulations (S.I. 495 of 2014); European Union (Insurance and Reinsurance Groups and Financial Conglomerates) (Amendment) Regulations 2014 (S.I. 416 of 2014); European Union (Bank Recovery and Resolution) Regulations 2015 (S.I. 289 of 2015); European Union (Payment Services) Regulations 2018 (S.I. No.6 of 2018); and European Union (Capital Requirements)(Amendment) Regulations 2018 (S.I. No.150 of 2018).