Rialtas na hÉireann
Government of Ireland

RBO

CLÁR LÁRNACH UM ÚINÉIREACHT THAIRBHIÚIL CUIDEACHTAÍ AGUS CUMANN TIONSCAIL AGUS SOLÁTHAIR

CENTRAL REGISTER OF BENEFICIAL OWNERSHIP OF COMPANIES AND INDUSTRIAL AND PROVIDENT SOCIETIES

Tuarascáil Bhliantúil RBO
RBO Annual Report
2023

CLÁR LÁRNACH UM ÚINÉIREACHT THAIRBHIÚIL CUIDEACHTAÍ AGUS CUMANN TIONSCAIL AGUS CHOIGILTIS (RBO)

Tuarascáil Bhliantúil 2023

Cúlra

Oifig de chuid na Roinne Fiontar, Trádála agus Fostaíochta is ea an Clár Lárnach um Úinéireacht Thairbhiúil Cuideachtaí agus Cumann Tionscail agus Choigiltis (RBO). Is é ról RBO ná clár úinéireachta tairbhiúla cuideachtaí agus cumann tionscail agus coigiltis a sholáthar agus an clár sin a chur ar fáil lena iniúchadh ag údaráis inniúla agus comhlachtaí ainmnithe.

Is é Ráiteas Misin RBO:

> *Maoirseacht a dhéanamh ar an ráta agus ar an gcáilíocht is airde agus is féidir de chomhdú úinéireachta tairbhiúla de chuid comhlachtaí agus cumainn tionscail agus choigiltis i gcomhréir leis na forálacha reachtúla ábhartha agus a chinntiú go gcuirtear faisnéis chuí i dtaca le húinéireacht thairbhiúil ar fáil d'údaráis inniúla, comhlachtaí ainmnithe agus don phobal i gcoitinne.*

Cheangail Ionstraim Reachtúil Uimh. 560 de 2016 ar eintitis ábhartha faisnéis áirithe a fháil agus a choinneáil ar chlár inmheánach i dtaobh a n-úinéirí tairbhiúla. Tháinig an ceanglas seo i bhfeidhm ar an 15 Samhain 2016.

Is éard is ciall le heintiteas ábhartha ná eintiteas corparáideach nó eintiteas dlíthiúil eile arna ionchorprú sa stát agus áirítear leis comhlachtaí agus cumainn tionscail agus choigiltis.

CENTRAL REGISTER OF BENEFICIAL OWNERSHIP OF COMPANIES AND INDUSTRIAL AND PROVIDENT SOCIETIES (RBO)

Annual Report 2023

Background

The Central Register of Beneficial Ownership of Companies and Industrial and Provident Societies (RBO) is an office of the Department of Enterprise, Trade and Employment. The role of the RBO is to provide a central register of beneficial ownership of companies and industrial and provident societies and to make that register available for inspection by competent authorities and designated bodies.

The Mission Statement of the RBO is:

> *To oversee the highest possible rate and quality of beneficial ownership filing on the part of companies and industrial and provident societies in accordance with relevant statutory provisions and to ensure that appropriate beneficial ownership information is made available to competent authorities, designated bodies and the general public.*

Statutory Instrument No. 560 of 2016 required relevant entities to obtain and hold certain information in respect of their beneficial owners in an internal register. This requirement came into effect on 15th November 2016.

A relevant entity means a corporate or other legal entity incorporated in the State and includes companies and industrial and provident societies.

Chuir Ionstraim Reachtúil Uimh. 110 de 2019 an Clár Lárnach um Úinéireacht Thairbhiúil Cuideachtaí agus Cumann Tionscail agus Coigiltis (RBO) ar bun agus síníodh é ina dhlí ar an 22 Márta 2019. Thrasuigh an IR seo ceanglas Alt 30 de cheathrú Treoir an AE maidir leis an Sciúradh Airgid a Chomhrac (4AMLD) ar chuideachtaí arna gclárú faoi Acht na gCuideachtaí 2014 agus ar chumainn arna gclárú faoi na hAchtanna um Chumainn Tionscail agus Choigiltis, 1893-2021 faisnéis i dtaobh a n-úinéirí tairbhiúla a chlárú ar chlár lárnach, RBO.

Ceapadh Cláraitheoir na gComhlachtaí ina Cláraitheoir um Úinéireacht Thairbhiúil Cuideachtaí agus Cumann Tionscail agus Coigiltis, agus osclaíodh an Clár nua chun aighneachtaí a ghlacadh i mí Iúil 2019, agus ba é an 22 Samhain 2019 an dáta deiridh le haghaidh comhdaithe.

Tá sé mar cheanglas de chuid 4AMLD go bhfaighidh agus go gcoinneoidh RBO faisnéis chuí, chruinn agus reatha ar úinéireacht thairbhiúil cuideachtaí agus cumann. Chun an ceanglas seo a chomhlíonadh, ceadaíodh Uimhreacha Pearsanta Seirbhíse Poiblí (UPSPanna) a úsáid chun aitheantas gach úinéara thairbhiúil a bhailíochtú.

Ní féidir comhdú le RBO ach ar bhonn leictreonach amháin, trí thairseach thiomnaithe. Ní ghearrtar aon táille ar chomhdú.

Is féidir le hoifigeach nó fostaí de chuid an eintitis nó láithreoir atá ag feidhmiú thar ceann an eintitis faisnéis a chomhdú le RBO.

Faoi na Rialacháin, ceanglaíodh ar eintitis ábhartha a bhí ar an gclár ar an 22 Meitheamh 2019 a bhfaisnéis úinéireachta tairbhiúla a chomhdú leis an gClár Lárnach faoi cheann cúig mhí, i.e. faoin 22 Samhain 2019. Ceanglaítear ar chuideachtaí arna n-ionchorprú i ndiaidh 22 Meitheamh 2019 comhdú laistigh de chúig mhí dá ndáta ionchorpraithe.

Tá an Clár Lárnach fós ag glacadh le comhduithe agus roimh dheireadh 2023, chláraigh 258,241 (86.23%) cuideachta agus 702 cumann (74.60%) faisnéis úinéireachta tairbhiúla leis an gclár. Fuarthas 89,920* aighneacht san iomlán in 2023.

*San áireamh san fhigiúr seo, tá 3,344 BEN2 a fuarthas roimh mhí Iúil 2023. Tháinig aighniú BEN2anna chun deiridh nuair a thug CRO IPNanna isteach i mí an Mheithimh 2023. Is foirm é BEN2 a tugadh isteach i mí Lúnasa 2019 ar mhaithe le húinéirí tairbhiúla nach raibh UPSP acu.

Statutory Instrument No. 110 of 2019 established the Central Register of Beneficial Ownership of Companies and Industrial and Provident Societies (RBO) and was signed into law on 22nd March 2019. This SI transposed the requirement of Article 30 of the EU 4th Directive on Anti-Money Laundering (4AMLD) for companies registered under the Companies Act 2014 and societies registered under the Industrial and Provident Societies Acts 1893-2021 to register information in respect of their beneficial owners with a central register, the RBO.

The Registrar of Companies was appointed as the Registrar of Beneficial Ownership of Companies and Industrial and Provident Societies, and the new Register opened to accept submissions in July 2019 with a filing deadline of 22nd November 2019.

It is a requirement of 4AMLD that the RBO obtain and hold adequate, accurate and current information on the beneficial ownership of companies and societies. To comply with this requirement, the use of Personal Public Service Numbers (PPSNs) was permitted to validate each beneficial owner's identity.

Filing with the RBO is by electronic means only, through a dedicated portal. There is no fee for filing.

Information may be filed with the RBO by an officer or employee of the entity or by a presenter acting on the entity's behalf.

Under the Regulations, relevant entities which were on the register at 22nd June 2019 were obliged to file their beneficial ownership information with the Central Register within five months, i.e. by 22nd November 2019. Companies incorporated after 22 June 2019 are obliged to file within five months of their incorporation date.

The Central Register is continuing to accept filings and by the end of 2023, 258,241 (86.23%) of companies and 702 societies (74.60%) had filed beneficial ownership information with the register. A total of 89,920* submissions were received in 2023.

*This figure includes 3,344 BEN2s received to July 2023. The submission of BEN2s to the RBO ceased with the introduction of IPNs by the CRO in June 2023.
The BEN2 was a form introduced in August 2019 for beneficial owners who do not have a PPSN.

Éilíodh san fhoirm go bhfíoróidh Nótaire Poiblí sonraí agus aitheantas an úinéara thairbhiúil (i gcás go bhfuiltear á dheimhniú lasmuigh d'Éirinn) nó go bhfíoróidh finné iad, de réir mar a shainítear san Acht i dtaobh Dearbhuithe Reachtúla, 1938, má shínítear iad in Éirinn.

The form required the details and identity of the beneficial owner to be verified by a Notary Public (where certifying outside of Ireland) or a witness, as defined by the Statutory Declarations Act 1938, if signed in Ireland.

Stop RBO ag glacadh le BEN2anna agus á bpróiseáil ar an 4 Iúil 2023 agus aistríodh an cúram maidir le hUimhreacha Duine Aitheanta a eisiúint, a bhí le húsáid nuair a bhítí ag comhdú le CRO agus RBO araon, chuig an CRO i ndiaidh gur tugadh isteach an riachtanas UPSP a bheith ag stiúrthóirí, rud a tháinig i bhfeidhm i mí an Mheithimh 2023. Is féidir an fhoirm VIF a úsáid chun cur isteach ar Uimhir Duine Aitheanta nó IPN. Tá tuilleadh eolais faoin bhFoirm VIF ar fáil agus Foirm VIF Nua - CRO.

The RBO ceased receiving and processing BEN2s on the 4th July 2023 and the function of issuing a Identified Person Number, for use when filing with both CRO and RBO transferred to the CRO following the introduction of the PPSN requirement for Directors which came into effect in June 2023. The Identified Person Number or IPN can be applied for using the VIF form. Further information on the VIF Form is available at New Form VIF - CRO.

Ar an 23 Aibreán 2021, tugadh tosach feidhme don Acht um Cheartas Coiriúil (Sciúradh Airgid agus Maoiniú Sceimhlitheoireachta) (Leasú), 2021, ina gceanglaítear ar gach 'duine ainmnithe' (e.g., bainc, institiúidí airgeadais agus soláthraithe seirbhísí eile) RBO a iniúchadh mar chuid dá d(h)ícheall cuí custaiméara sula mbunófar gaolmhaireacht ghnó le custaiméir, agus chun tuairisciú don Chlár i dtaobh aon neamhréireachta nó neamh-chomhlíontachta.

On 23rd April 2021, the Criminal Justice (Money Laundering and Terrorist Financing) (Amendment) Act 2021 was commenced, requiring all 'designated persons' (e.g., banks, financial institutions, and other service providers) to inspect the RBO as part of their customer due diligence before establishing a business relationship with a customer, and to report any discrepancies and non-compliance to the Registrar.

Mar thoradh ar Acht 2021, agus in éineacht le feachtas comhlíonta de chuid RBO, tá méadú suntasach tar éis teacht ar líon na n-aighneachtaí a fhaigheann RBO. Bhí laghdú ar líon na bhFógraí Neamh-Chomhlíontachta (FNC) agus na bhFógraí Neamhréireachta (FN) a fuarthas.

The 2021 Act, coupled with an ongoing compliance campaign by the RBO, has resulted in a significant increase in the number of submissions received by the RBO. There was a decrease in the number of Non-Compliance Notices (NCNs) and Discrepancy Notices (DNs) received.

In 2023, chláraigh 18,797 comhlacht agus 4 chumann a n-úinéireacht thairbhiúil le RBO den chéad uair, i gcomparáid le 22,501 comhlacht agus 77 cumann in 2022.

In 2023, 18,797 companies and 4 societies registered their beneficial ownership with the RBO for the first time, compared with 22,501 companies and 77 societies in 2022.

Ar an 22 Samhain, 2022, chuir Cúirt Bhreithiúnais an Aontais Eorpaigh (CBAE) ar ceal forálacha Threoir (AE) 2015/849 arna leasú ag Treoir (AE) 2018/843 inar cuireadh rochtain ar fhaisnéis úinéireachta tairbhiúla ar fáil don phobal. Ar an 28 Samhain 2022, cuireadh rochtain comhlachtaí ainmnithe agus an phobail ar an gClár ar fionraí chun réiteach TF a éascú a chuirfeadh rochtain ar fáil i gcomhréir le rialú na Cúirte. Cuireadh rochtain teorannaithe do Chomhlachtaí ainmnithe amháin ar bun arís ar an 22 Nollaig 2022.

On 22nd November 2022, the Court of Justice of the European Union (CJEU) overturned the provisions of Directive (EU) 2015/849 as amended by Directive (EU) 2018/843 providing access to beneficial ownership information to the public. On 28th November 2022, access to the Register by designated bodies and the public was suspended in order to facilitate an IT solution which would provide access in accordance with the Court ruling. Access restricted to designated bodies only was restored on the 22nd December 2022.

In 2023, cuireadh 1,331 cuntas Duine Ainmnithe ar bun.

Ar an 13 Meitheamh 2023, chuir an tAire Airgeadais a lámh le hIonstraim Reachtúil Uimhir 308 de 2023, lenar tugadh isteach an tsaoráid do dhaoine a bhfuil leas dlisteanach acu agus a chomhlíonann na critéir atá leagtha amach sa 3A breise in Rialachán 25 de IR 110 de 2019 ina bhforáiltear an méid seo a leanas:

"Ní bheidh duine i dteideal an ceart iniúchta faoi alt (3) a fheidhmiú mura dtaispeánann an duine sin don Chláraitheoir go bhfuil leas dlisteanach aige/aici chun déanamh amhlaidh, is é sin le rá go dtaispeánann an duine sin don Chláraitheoir (trí aighneacht a dhéanamh agus, má éilíonn an Cláraitheoir, trí fhaisnéis nó doiciméid a sholáthar, lena n-áirítear cibé faisnéis nó doiciméid a bheidh ar fáil a bhaineann le gníomhartha an duine sin roimhe seo, más ann, chun cionta sciúrtha airgid nó maoinithe sceimhlitheoireachta, a chosc, a bhrath nó a fhiosrú) –

(a) Go bhfuil an duine ag gabháil do chionta sciúrtha airgid nó maoinithe sceimhlitheoireachta a chosc, a bhrath, nó a fhiosrú

(b) Go bhfuil an duine ag iarraidh an fhaisnéis dá dtagraítear in alt (3) chun críocha gníomhaíochta a bhfuil sé/sí ag gabháil di dá dtagraítear i bhfo-alt (a) (ach ní gá go mbainfidh an ghníomhaíocht sin le cásanna imeachtaí riaracháin nó dlí atá ar feitheamh i dtaca leis an eintiteas ábhartha lena mbaineann, agus

(c) Go bhfuil an t-eintiteas lena mbaineann

(i) ceangailte le daoine arna gciontú (laistigh den Stát nó in áit eile) i gcion a bhaineann le sciúradh airgid nó maoiniú sceimhlitheoireachta, nó

(ii) ag sealbhú sócmhainní i dtríú tír ardriosca."

Ní bhfuarthas iarratas ar bith faoi leas dlisteanach in 2023.

In 2023 a total of 1,331 Designated Person accounts were set up.

On the 13th June 2023, the Minister for the Department of Finance signed Statutory Instrument No 308 of 2023, introducing the facility for persons with legitimate interest and who satisfied the criteria as outlined in the additional 3A in Regulation 25 of SI 110 of 2019 which provides as follows:

"A person shall not be entitled to exercise the right of inspection under paragraph (3) unless such person demonstrates to the Registrar that the person has a legitimate interest for doing so, that is to say that there is demonstrated to the Registrar by that person (through the making of a submission and, if required by the Registrar, the supplying of information or documents, including such information or documents as may be available relating to that person's previous activities, if any, in the prevention, detection or investigation of money laundering or terrorist financing offences) –

(a) That the person is engaged in the prevention, detection or investigation of money laundering or terrorist financing offences,

(b) That the person is seeking to inspect the information referred to in paragraph (3) for the purposes of an activity in which he or she is engaged as referred to in subparagraph (a) (but such activity need not necessarily related to cases of pending administrative or legal proceedings in respect of the relevant entity concerned, and

(c) That the relevant entity concerned

(i) is connected with persons convicted (whether in the State or elsewhere) of an offence consisting of money laundering or terrorist financing, or

(ii) holds assets in a high risk third country."

No application for access under legitimate interest was received in 2023.

Faisnéis le comhdú le RBO

Seo a leanas an fhaisnéis atá le comhdú le RBO:

- Ainm, dáta breithe, náisiúntacht, agus seoladh baile gach úinéara thairbhiúil de chuid an eintitis
- Ráiteas maidir le cineál agus méid an leasa atá ag gach úinéir, nó cineál agus méid an rialaithe a fheidhmíonn gach úinéir tairbhiúil
- Ainm agus uimhir an eintitis mar atá ar Chlár na gCuideachtaí nó ar Chlár na gCumann Tionscail agus Coigiltis
- Uimhir PSP gach úinéara thairbhiúla arna sannadh na huimhreach sin dóibh
- Ní mór athruithe ar úinéireacht thairbhiúil a chur in iúl don Chláraitheoir laistigh de 14 lá ón athrú ar chlár úinéireachta tairbhiúla inmheánach an eintitis.

Ba chóir d'Úinéirí Tairbhiúla nach bhfuil UPSP acu cur isteach ar Uimhir Duine Aitheanta lena húsáid agus iad ag comhdú do CRO agus RBO trí fhoirm VIF a úsáid. Tá tuilleadh eolais faoin bhFoirm VIF ar fáil agus Foirm VIF Nua - CRO.

Information to be filed with the RBO

The information required to be filed with the RBO is as follows:

- Name, date of birth, nationality, and residential address of each beneficial owner of the entity
- A statement of the nature and extent of the interest held, or the nature and extent of the control exercised by, each beneficial owner
- The name and number of the entity as it appears on the Register of Companies or the Register of Industrial and Provident Societies
- The PPS number of each beneficial owner to whom such number has been assigned
- Changes in beneficial ownership must be notified to the Registrar within 14 days of the change to the entity's internal beneficial ownership register.

Beneficial owners who do not have a PPSN should apply for an Identified Person Number for use when filing both CRO and RBO using a VIF form. Further information on the VIF Form is available at New Form VIF - CRO.

Rochtain ar an gClár um Úinéireacht Thairbhiúil

Rochtain (Leibhéal a hAon) neamhshrianta

I Rialachán 24 d'Ionstraim Reachtúil 110/2019, foráiltear do rochtain neamhshrianta ar an gClár Lárnach a chur ar fáil do bhaill áirithe de

- an Garda Síochána
- an tAonad um Fhaisnéis Airgeadais (AFA) Éireann
- na Coimisinéirí Ioncaim
- an Biúró um Shócmhainní Coiriúla (BSC)
- Banc Ceannais na hÉireann.
- an Roinn Dlí agus Cirt.
- an tÚdarás Rialála Seirbhísí Maoine (ÚRSM).
- an tÚdarás Rialála Seirbhísí Dlí (ÚRSD).
- Dlí-Chumann na hÉireann.
- Comhairle Ghinearálta Bharra na hÉireann.
- comhlacht tiomnaithe cuntasóireachta (de réir bhrí Chuid 4 den Acht um Cheartas Coiriúil (Sciúradh Airgid agus Maoiniú Sceimhlitheoireachta), 2010)
- cigire a cheap an Stiúrthóir um Fhorfheidhmiú Corparáideach faoi alt 764(1) d'Acht na gCuideachtaí, 2014.

Rochtain (Leibhéal a Dó) shrianta

I Rialachán 25 d'Ionstraim Reachtúil 110/2019, foráiltear do rochtain shrianta ar an gClár Lárnach a chur ar fáil do:

- 'Duine ainmnithe' a bhfuil gaolmhaireacht ghnó aige le heintiteas ábhartha nó atá ag déanamh bearta díchill chuí custaiméara i dtaca le heintiteas ábhartha

Tá táille €2.50 ar gach cuardach le haghaidh rochtain Leibhéal a Dó ar an gClár.

- *Is í an t-aon fhaisnéis atá ar fáil don phobal anois ná cibé an bhfuil a faisnéis úinéireachta tairbhiúla cláraithe ag eintiteas agus, más rud é go bhfuil, cé mhéad úinéir tairbhiúil atá cláraithe. Ní chuirtear aon sonraí pearsanta i dtaobh na n-úinéirí cláraithe ar fáil.*

Access to the Register of Beneficial Ownership

Unrestricted (Tier One) access

Regulation 24 of Statutory Instrument 110/2019 provides for unrestricted access to the Central Register to be made available to certain members of

- an Garda Síochána
- the Financial Intelligence Unit (FIU) Ireland
- the Revenue Commissioners
- the Criminal Assets Bureau (CAB)
- the Central Bank of Ireland.
- the Department of Justice.
- the Property Services Regulatory Authority (PSRA).
- the Legal Services Regulatory Authority (LSRA).
- the Law Society of Ireland.
- the General Council of the Bar of Ireland.
- a designated accountancy body (within the meaning of Part 4 of the Criminal Justice (Money Laundering & Terrorist Financing) Act 2010
- an inspector appointed by the Director of Corporate Enforcement under section 764(1) of the Companies Act 2014.

Restricted (Tier Two) access

Regulation 25 of Statutory Instrument 110/2019 provides for restricted access to the Central Register to be made available to:

- A 'designated person' which forms a business relationship with a relevant entity or is taking customer due diligence measures in relation to a relevant entity

There is a fee of €2.50 per search for Tier Two access to the Register.

- *The only information now available to the public is whether a particular entity has registered its beneficial ownership information and, if so, how many beneficial owners have been registered. No personal details of the beneficial owners are provided.*

Tá an fhaisnéis i dtaca le heintiteas ábhartha le cur ar fáil faoi rochtain shrianta teorannaithe do:

- Ainm, mí agus bliain bhreithe agus náisiúntacht agus tír chónaithe gach úinéara thairbhiúil, agus
- Ráiteas maidir le cineál agus méid an leasa atá ag gach úinéir, nó cineál agus méid an rialaithe a fheidhmíonn gach úinéir tairbhiúil.
- NÍ CHUIRTEAR lá breithe agus seoladh ar fáil faoi rochtain Leibhéal a Dó.

Níl faisnéis mar gheall ar úinéir tairbhiúil ar mionaoiseach é/í (i.e. faoi bhun 18 mbliana d'aois) ar fáil i gcuardach Leibhéal a Dó. Tá rochtain ar an bhfaisnéis sin faoi rogha an Chláraitheora.

Ní féidir leis an bpobal i gcoitinne rochtain a fháil ar fhaisnéis úinéireachta tairbhiúla ar RBO. Mar sin féin, is féidir le daoine den phobal eintiteas agus líon na n-úinéirí tairbhiúla atá comhduithe don eintiteas sin a chuardach.

The information regarding a relevant entity to be provided under restricted access is limited to:

- The name, month and year of birth and the nationality and country of residence of each beneficial owner, and
- A statement of the nature and extent of the interest held, or the nature and extent of control exercised by each beneficial owner.
- The day of birth and address are NOT provided under Tier Two access.

Information regarding a beneficial owner who is a minor (i.e. under 18 years of age) is not available in a Tier Two search. Access to such information is at the discretion of the Registrar.

The general public cannot access beneficial ownership information on the RBO. However, members of the public can search for an entity and the number of beneficial owners filed for that entity.

Líon iomlán na gCuideachtaí atá cláraithe le RBO ***Total number of COMPANIES registered with the RBO***	**31/12/2023**	**31/12/2022**	Méadú/Increase Laghdú/Decrease 2023 i gomparáid le/versus 2022
Cuideachtaí beo a cheanglaítear orthu comhdú le RBO Live companies required to file with the RBO	**299,496**	**280,721**	18,775
Cuideachtaí a chláraigh úinéirí tairbhiúla le RBO Companies which had registered beneficial owners with RBO	**258,241**	**239,444**	18,797

Líon iomlán na gCUMANN atá cláraithe le RBO ***Total number of SOCIETIES registered with the RBO***	**31/12/2023**	**31/12/2022**	Méadú/Increase Laghdú/Decrease 2023 i gomparáid le/versus 2022
Cumainn bheo a cheanglaítear orthu comhdú le RBO Live societies required to file with the RBO	**941**	**949**	-8
Cumainn a chláraigh úinéirí tairbhiúla le RBO Societies which had registered beneficial owners with RBO	**702**	**698**	+4

AIGHNEACHTAÍ/SUBMISSIONS

Líon iomlán a fuarthas go dtí an/Total received to

31 Nollaig 2023/31st December 2023

	Gach Aighneacht All Submissions	BEN2anna BEN2s
Líon Iomlán Aighneachtaí a Fuarthas/Total Submissions Received	89,920	3,344
Líon Iomlán Aighneachtaí a Cláraíodh/Total Submissions Registered	73,311	2,390
Líon Iomlán Aighneachtaí a Diúltaíodh/Total Submissions Rejected	16,609	954
Ráta Cláraithe/Register Rate	81.53%	71.47%
Ráta Diúltaithe/Rejection Rate	18.47%	28.52%

Litreacha Fógra don Ábhar Sonraí i gcás Aighneachtaí Diúltaithe

I gcás go dteipeann ar aighneacht Úinéireachta Tairbhiúla i seiceálacha bailíochtaithe RBO ar an UPSP, diúltófar don aighneacht. I gcás go ndéantar an dara hiarracht chun an duine céanna a chlárú mar úinéir tairbhiúil don eintiteas céanna, is go dteipeann uirthi, eisíonn RBO litir chuig an "t-ábhar sonraí" lena mbaineann (chun RGCS a chomhlíonadh, ní mór é a eisiúint don ábhar sonraí, ní don láithreoir) ina gcuirtear in iúl dó/di go ndearnadh iarrachtaí a s(h)onraí pearsanta a chlárú le RBO mar úinéir tairbhiúil eintitis ábhartha agus cén beart ba chóir dó/di a dhéanamh.
In 2023, d'eisigh RBO 5,049 litir Dhiúltaithe/RGCS chuig ábhair sonraí ar úsáideadh a sonraí pearsanta in aighneachtaí RBO ar theip orthu. B'ionann líon na litreacha Diúltaithe/RGCS in 2022 agus 6,427.

Notification Letters to the Data Subject in cases of Rejected Submissions

Where a Beneficial Ownership submission fails RBO validation checks on the PPSN, the submission is rejected. Where a second failed attempt is made to register the same person as a beneficial owner for the same entity, the RBO issues a letter to the "data subject" concerned (to comply with GDPR, this has to issue to the data subject, not to the presenter), notifying them that attempts have been made to register their personal details with the RBO as a beneficial owner of a relevant entity and notifying them of the action they should take. In 2023, the RBO issued 5,049 Rejection/GDPR letters to data subjects whose personal details were used in failed RBO submissions. The number of Rejection/GDPR letters in 2022 was 6,427.

Achoimre ar na Cineálacha Úinéireachta Tairbhiúla agus Rialaithe a Cláraítear

Sna Rialacháin, is é an sainmhíniú a thugtar ar úinéir tairbhiúil ná duine nádúrtha ar leis/léi eintiteas dlíthiúil sa deireadh thiar, nó a rialaíonn eintiteas dlíthiúil sa deireadh thiar, trí chéatadán leordhóthanach scaireanna a bheith faoina (h)úinéireacht dhíreach nó indíreach, nó trí chearta vótála nó trí leas úinéireachta san eintiteas sin nó trí rialú ar mhodh eile.

I gcás go bhfuil gach modh féideartha chun úinéirí tairbhiúla a aithint ídithe, agus nach bhfuil aon fhorais amhrais ann, agus nach n-aithnítear aon duine nádúrtha a chomhlíonann na critéir, foráiltear sna Réigiúin gur féidir le hOifigeach/igh Ardbhainistíochta an Eintitis (e.g. an Stiúrthóir/na Stiúrthóirí nó POF) a chur isteach sa chlár mar na húinéirí tairbhiúla atá aige.

Seo a leanas miondealú ar *an gcineál úinéireachta tairbhiúla d'eintitis ghníomhacha* agus 298,755 cineál úinéireachta tairbhiúla/rialaithe arna dtaifeadadh do na 258,943 eintitis a chláraigh úinéirí tairbhiúla le RBO go dtí seo:

Summary of Beneficial Ownership and Control Types Registered

The Regulations define a beneficial owner as a natural person who ultimately owns or controls a legal entity through direct or indirect ownership of a sufficient percentage of the shares or voting rights or ownership interest in that entity or through control via other means.

Where all possible means to identify the beneficial owners have been exhausted, and there are no grounds for suspicion, and no natural persons are identified who meet the criteria, the Regulations provide that the Senior Managing Official(s) of the entity (e.g. the Director(s) or CEO) shall be entered in the relevant registers as its beneficial owners.

The following is a breakdown of the *current beneficial ownership type for active entities* with 298,755 individual beneficial ownership/control types recorded for the 258,943 entities which have registered beneficial owners with the RBO to-date:

	Cineál Úinéireachta/rialaithe Ownership/control type	% de chineálacha úinéireachta/rialaithe % of ownership/control types
Scairshealbhú/ Shareholding	218,870	76.89%
Cearta Vótála/Voting Rights	5,999	2.11%
Leas Úinéireachta/Ownership Interest	21,018	7.38%
Rialú ar mhodh eile/Control via other means	8,528	3%
Oifigeach Ardbhainistíochta/Senior Managing Official	44,340	15.58%

Is féidir roinnt Úinéirí Tairbhiúla a chomhdú faoi dhó faoi dhá chatagóir éagsúla.

Sa mheán, bhí 1.15 cineál úinéireachta tairbhiúla in aghaidh gach eintitis.

Some Beneficial Owners may be filed twice under two different categories.

There was an average of 1.15 beneficial ownership types registered per entity.

Ríomhphoist

In 2023, fuair RBO 26,160 agus d'fhreagair sé iad i gcomparáid le 19,178 in 2022.

Emails

In 2023, the RBO received and replied to a total of 26,160 emails compared with 19,178 in 2022.

Feachtas Meabhraithe Neamh-Chomhlíontachta

Lean RBO leis an bhFeachtas Meabhraithe Neamh-Chomhlíontachta in 2023 do gach cuideachta nár chomhdaigh roimh spriocdháta 5 mhí ó dháta an ionchorpraithe agus d'eisigh sé ríomhphoist laistigh de mhí ón spriocdháta sin.

D'eisigh RBO 5,785 meabhrúchán réamh-spriocdháta chuig eintitis chun faisnéis úinéireachta tairbhiúla a chomhdú in 2023 i gcomparáid le 6,628 in 2022.

Non-Compliance Reminder Campaign

The RBO continued the Non-Compliance Reminder campaign in 2023 for all companies which had not filed by the 5-month deadline from the date of incorporation and issued emails within one month of that deadline.

The RBO issued 5,785 pre-deadline reminders to file beneficial ownership information to entities in 2023 compared with 6,628 in 2022.

Rochtain údarás inniúil ar RBO

Foráiltear i Rialachán 24 d'Ionstraim Reachtúil Uimh. 110/20 do rochtain neamhshrianta ar shonraí RBO a sholáthar d'údaráis inniúla stáit agus neamhstáit áirithe.

In R1 2020, d'fhorbair RBO próiseas slán chun ceadú d'údaráis inniúla rochtain neamhshrianta (Leibhéal a hAon) a fháil ar shonraí RBO agus thug siad cuireadh do gach údarás inniúil ábhartha liostaí d'oifigigh údaraithe a sholáthar den ghrád/aicme chuí ar chóir rochtain Leibhéal a hAon ar RBO a thabhairt dóibh.

Go dtí seo, tugadh rochtain Leibhéal a hAon ar shonraí RBO do líon teoranta oifigeach údaraithe de chuid na n-údarás inniúil seo a leanas:

1. An Garda Síochána
2. an tAonad um Fhaisnéis Airgeadais Éireann
3. An Roinn Dlí agus Cirt
4. An tÚdarás Rialála Seirbhísí Maoine (ÚRSM)
5. An tÚdarás Rialála Seirbhísí Dlí (ÚRSD)
6. Dlí-Chumann na hÉireann
7. Comhairle Ghinearálta Bharra na hÉireann
8. Institiúid na gCuntasóirí Cairte in Éirinn (ICCÉ)
9. Comhlachas na gCuntasóirí Deimhnithe Cairte (CCDC)
10. Institiúid Chairte na gCuntasóirí Bainistíochta (ICCB)
11. Comhlachas na gCuntasóirí Idirnáisiúnta (CCI)

RBO access to competent authorities

Regulation 24 of Statutory Instrument No. 110/2019 provides for unrestricted access to RBO data to be provided to certain state and non-state competent authorities.

In Q1 2020, the RBO developed a secure process to allow competent authorities to have unrestricted (Tier One) access to RBO data and invited all relevant competent authorities to provide lists of authorised officers at the appropriate grade/rank who should be given Tier One access to the RBO.

To-date, a limited number of authorised officers of the following competent authorities have been provided with Tier One access to RBO data:

1. The Garda Síochána
2. Financial Intelligence Unit, Ireland
3. Department of Justice
4. Property Services Regulatory Authority (PSRA)
5. Legal Services Regulatory Authority (LSRA)
6. Law Society of Ireland
7. General Council of the Bar in Ireland
8. Institute of Chartered Accountants in Ireland (CAI)
9. Association of Chartered Certified Accountants (ACCA)
10. Chartered Institute of Management Accountants (CIMA)
11. Association of International Accountants (AIA)

Neamhréireachtaí agus Neamh-Chomhlíontacht a Thuairisciú

Luaitear i Rialachán 26(1) d'Ionstraim Reachtúil Uimh. 110/2019, má tá aon 'duine ábhartha' (i.e. Garda Síochána, Coimisinéirí Ioncaim, BSC nó údarás inniúil) ar an tuairim go bhfuil neamhréireacht ann idir faisnéis a bhaineann le heintiteas ar RBO agus faisnéis úinéireachta tairbhiúla atá ar fáil don 'duine ábhartha' *a mhéid is nach gcuireann sé isteach gan ghá ar chomhlíonadh a chuid feidhmeanna,* go gcuirfidh an 'duine ábhartha' fógra chuig an gCláraitheoir, ina sonraítear sonraí na neamhréireachta.

Ar an gcaoi chéanna, luaitear i Rialachán 20(3), má tá 'duine ainmnithe' atá i mbun dícheall cuí custaiméara ar eintiteas, nó eile, ar an tuairim go bhfuil neamhréireacht idir an fhaisnéis ar RBO agus an fhaisnéis nach mór d'eintiteas a chur ar a chlár úinéireachta tairbhiúla inmheánach féin, go gcuirfidh an duine ainmnithe fógra chuig an gCláraitheoir, ina sonraítear sonraí na neamhréireachta.

Mar a fhoráiltear dó i Rialachán 20 agus 26 de IR Uimh. 110/2019, chinn an Cláraitheoir go gcuirfidh "daoine ábhartha" Fógraí Neamhréireachta isteach ar Fhoirm DN1, is go gcuirfidh 'daoine ainmnithe' iad isteach ar Fhoirm DN2.

Chinn an Cláraitheoir chomh maith, nach n-áireofar cás 'neamhchomhdaithe' mar 'Neamhréireacht' agus, ina ionad sin, pléifear leis faoi nósanna imeachta forfheidhmithe RBO. Tá foirm FNC (Fógra Neamh-Chomhlíontachta) ar leithligh ar fáil ó shuíomh idirlín RBO chun cásanna neamhchomhdaithe a thuairisciú.

Is féidir le duine ar bith, ar iniúchadh Chlár RBO dó/di, a mheasann nár chomhdaigh eintiteas aon sonraí Úinéireachta Tairbhiúla, foirm FNC a chur isteach. Ba chóir foirm FNC chomhlánaithe a chur trí ríomhphost chuig discrepancies@rbo.gov.ie

Reporting of Discrepancies and Non-Compliance

Regulation 26(1) of Statutory Instrument No. 110/2019 states that if any 'relevant person' (i.e. Garda Síochána, Revenue Commissioners, CAB or competent authority) forms the opinion that there is a discrepancy between the information relating to an entity in the RBO and the beneficial ownership information available to the 'relevant person', *to the extent that it does not interfere unnecessarily with the performance of its functions,* the 'relevant person' shall deliver a notice to the Registrar specifying the particulars of the discrepancy.

Similarly, Regulation 20(3) states that if a 'designated person' carrying out customer due diligence on an entity, or otherwise, forms the opinion that there is a discrepancy between the information in the RBO and the information the entity must hold in its internal beneficial ownership register, then the designated person shall deliver a notice to the Registrar specifying the particulars of the discrepancy.

As provided for in Regulations 20 and 26 of SI No. 110/2019, the Registrar has determined that Discrepancy Notices shall be delivered by 'relevant persons' on a Form DN1 and by 'designated persons' on a Form DN2.

The Registrar has also determined that a case of 'non-filing' will not be treated as a 'Discrepancy' and, instead, will be dealt with under the RBO's enforcement procedures. A separate Form NCN (Non-Compliance Notice) is available from the RBO website for reporting cases of non-filing.

An NCN form can be submitted by anyone who, upon inspection of the RBO Register, finds that an entity has filed no Beneficial Ownership details. A completed NCN form should be e-mailed to discrepancies@rbo.gov.ie.

Fógraí Neamhréireachta

Seo a leanas miondealú ar na Fógraí Neamhréireachta a fuarthas:

Discrepancy Notices

The following is a breakdown of the Discrepancy Notices received:

	2023		2022		2023 i gomparáid le/versus 2022	
Foirm/Form:	**DN1**	**DN2**	**DN1**	**DN2**	**DN1**	**DN2**
Faighte/Received	**2**	**2,168**	**6**	**3,420**	**-4**	**-1,252**
Réitithe/Resolved	**2**	**1,871**	**5**	**3,126**		
Gan réiteach amhail an 31 Nollaig 2023 Outstanding at 31 December 2023	**0**	**297**	**1**	**294**		

Fógraí Neamh-Chomhlíontachta

Seo a leanas miondealú ar na FNCanna a fuarthas in 2023:

Non-Compliance Notices

The following is a breakdown of the NCNs received in 2023:

Foirm: FNC/Form: NCN	**2023**	**2022**	2023 **i gomparáid le/**versus 2022
Faighte/Received	**737**	2,387	-1,650 (-69%)
Réitithe/Resolved	**554**	2,216	
Gan réiteach amhail an 31 Nollaig 2023 Outstanding at 31 December 2023	**183**	171	

Ceanglaíonn an tAcht um Cheartas Coiriúil (Sciúradh Airgid agus Maoiniú Sceimhlitheoireachta) (Leasú), 2021 ar dhaoine ainmnithe amhail bainc, institiúidí airgeadais agus soláthraithe seirbhísí eile RBO a sheiceáil mar chuid dá ndícheall cuí custaiméara sula mbunófar gaolmhaireacht ghnó le custaiméir, agus aon neamhréireachtaí agus neamh-chomhlíontacht a thuairisciú don Chláraitheoir.

The Criminal Justice (Money Laundering and Terrorist Financing) (Amendment) Act 2021 Act requires designated persons such as banks, financial institutions and other service providers to inspect the RBO as part of their customer due diligence before establishing a business relationship with a customer, and to report any discrepancies and non-compliance to the Registrar.

Fiosruithe RBO

Seo a leanas an líon iomlán Fiosruithe RBO a fuarthas ó Thairseach RBO in 2023:

RBO Enquiries

The number of RBO Enquiries obtained from RBO Portal in 2023 were as follows:

	2023	2022*
Leibhéal a hAon/ Cuardaigh neamhshrianta Tier One/ Unrestricted searches	1,016	490
Leibhéal a Dó / Cuardaigh shrianta Tier Two / Restricted searches	130,596	151,641
Líon iomlán na gcuardach Total number of searches	131,612	152,131

**Uimhreacha go dtí an 28 Samhain nuair a cuireadh an tsaoráid chuardaigh ar fionraí i ndiaidh chinneadh Chúirt Bhreithiúnais an Aontais Eorpaigh inar teorannaíodh rochtain d'údaráis Stáit agus Daoine Ainmnithe amháin.*

**Figures until the 28th November 2022 when the search facility was suspended following the Decision of the European Court of Justice restricting access to competent or State authorities and Designated Persons only.*

Ceannach Tuarascálacha RBO

In 2023, cuireadh 18,568 idirbheart i gcrích inar ceannaíodh tuarascálacha Úinéireachta Tairbhiúla, ar luach €400,450.50 iad.

Tá sé sin i gcomparáid le 61,160 idirbheart ar luach €405,865.50 iad in 2022 agus 33,501 idirbheart ar luach €148,040 iad in 2021.

Tá an méadú ar cheannach tuarascálacha Úinéireachta Tairbhiúla in 2022 mar thoradh ar cheanglais an Achta um Cheartas Cóiriúil (Sciúradh Airgid agus Maoiniú Sceimhlitheoireachta) (Leasú), 2021 a chur chun feidhme ar an 23 Aibreáin, 2021.

Bhí an laghdú in 2023 mar thoradh ar an srian ar rochtain a cuireadh i bhfeidhm mar thoradh ar chinneadh Chúirt Bhreithiúnais an Aontais Eorpaigh ar an 22 Samhain, 2022.

I gcás roinnt de na hidirbhearta, ceannaíodh *ní ba mhó ná tuarascáil amháin* san idirbheart céanna. €2.50 an costas ar gach tuarascáil.

Purchase of RBO Reports

In 2023, 18,568 transactions involving the purchase of Beneficial Ownership reports were completed to a value of €400,450.50.

This compares with 61,160 transactions to a value of €405,865.50 in 2022 and 33,501 transactions to a value of €148,040 in 2021.

The increase in the purchase of Beneficial Ownership reports in 2022 was due to the implementation of the requirements of the Criminal Justice (Money Laundering and Terrorist Financing) (Amendment) Act 2021 Act on 23rd April 2021.

The decrease in 2023 was due to access restriction following the decision of the European Court of Justice on the 22nd November 2022.

Some transactions involved the purchase of *more than one report* in the same transaction. Each report costs €2.50.

Forfheidhmiú agus Ionchúisimh

Thosaigh an Cláraitheoir ag ionchúiseamh eintitis neamh-chomhlíontacha in R2, 2022.

Thug RBO ionchúisimh as mainneachtain faisnéis úinéireachta tairbhiúla os comhair Chúirt Dúiche Chathair Bhaile Átha Cliath.

- Éisteadh cásanna i gcoinne 15 eintiteas i gCúirt Dhúiche Chathair Bhaile Átha Cliath 8.
  - Ciontaíodh 8 n-eintiteas.
  - Phléadáil 7 n-eintiteas ciontach, agus cuireadh an tAcht Promhaidh i bhfeidhm.

Enforcement and Prosecutions

The Registrar began prosecuting non-compliant entities in Q2, 2022.

The RBO brought prosecutions for failure to file beneficial ownership information before the Dublin Metropolitan District Court.

- Cases against fifteen entities were heard in Dublin Metropolitan District Court 8.
  - Eight entities were convicted.
  - Seven entities pleaded guilty, and the Probation Act was applied.

Rannpháirtíocht RBO i bhFóraim Idirnáisiúnta

Tá RBO fós rannpháirteach i bhfóraim Idirnáisiúnta amhail:

- Grúpa Oibre um Úinéireacht Thairbhiúil de chuid Chumann Clár Gnó na hEorpa (CCGE),
- Coiste an AE ar Idirnasc na gclár úinéireachta tairbhiúla (BORIS).

RBO Participation in International Fora

The RBO continues to participate in International Fora such as:

- the European Business Registers Association (EBRA) Working Group on Beneficial Ownership,
- the EU Committee on the Interconnection of beneficial ownership registers (BORIS).

Soláthar Foirne RBO[1]

Soláthar Foirne agus Coibhéisí Lánaimseartha in RBO ar an 31 Nollaig, 2023:

Grád Grade	Coibhéis Lánaimseartha FTE	Folúntais Vacancies
Cláraitheoir/Registrar	1	
Cláraitheoir Cúnta/Assistant Registrar	1	
Ardoifigeach Feidhmiúcháin/Higher Executive Officer	1	
Oifigeach Feidhmiúcháin/Executive Officers	2.8	Oifigeach Feidhmiúcháin amháin ar shocrúchán ó mhí Mheán Fómhair 2023 One EO on placement from September 2023
Oifigigh Chléireachais/Clerical Officers	3	Folúntas d'Oifigeach Cléireachais ó lár mhí Aibreáin – Lúnasa 2023 One CO vacancy from mid April – August 2023

RBO Staffing[2]

Staffing and Full Time Equivalents in the RBO on 31st December 2023:

[1] Is é Cláraitheoir an RBO Cláraitheoir na gCuideachtaí agus Cláraitheoir na gCara-Chumann freisin. Is é Cláraitheoir Cúnta an RBO Cláraitheoir Cúnta na gCuideachtaí freisin.

[2] The Registrar is also the Registrar of Companies and the Registrar of Friendly Societies. The Assistant Registrar of the RBO is also an Assistant Registrar of Companies.

Suíomh Idirlín RBO

Seoladh suíomh idirlín RBO i mí Aibreáin 2019, ina gcuirtear réimse faisnéise ar fáil amhail Ceisteanna Cosanta, Treoracha maidir le conas comhdú le Tairseach RBO agus doiciméid chuimsitheacha i dtaca le Cosaint Sonraí, Seirbhís do Chustaiméirí agus an Beartas Príobháideachais. Cuireann suíomh idirlín RBO rochtain ar fáil do Thairseach RBO freisin.

In 2023, fuair suíomh idirlín RBO 129,000 amas ó bhreis is 54,492 úsáideoir uathúla.

RBO Website

The RBO website was launched in April 2019, providing an array of information such as Frequently Asked Questions, guides on how to file with the RBO Portal and comprehensive Data Protection, Customer Service and Privacy Policy documents. The RBO website also provides access to the RBO Portal.

In 2023 the RBO website had over 129,000 hits from 54, 492 unique users.

Dáileadh Geografach Úsáideoirí an tSuímh Idirlín in 2023

Seo a leanas na cúig thír is mó óna bhfuarthas rochtain ar shuíomh idirlín RBO in 2023:

Geographical distribution of Website Users in 2023

The following are the top 5 countries from which the RBO website was accessed in 2023:

Tír/Country	**Líon na nÚsáideoirí in 2023 Number of 2023 Users**	**Céatadán 2023 2023 Percentage**
Éire/Ireland	39,114	66.15%
An Ríocht Aontaithe/United Kingdom	5,021	8.49%
Stáit Aontaithe Mheiriceá/United States	3,175	5.36%
An India/India	1,298	2.19%
An Ghearmáin/Germany	861	1.45%
Iomlán/Total	**49,469**	**83.64% de gach úsáideoir suímh idirlín of all website users**