



Banc Ceannais na hÉireann
Central Bank of Ireland

Eurosystem

Transparency Regulatory Framework

Questions and Answers

2nd Edition – 22 July 2019

Transparency Regulatory Framework - Questions and Answers

This document sets out answers to queries which may arise in relation to the Transparency (Directive 2004/109/EC) Regulations 2007, S.I. 277 of 2007, as amended, and Part 2 (Transparency Requirements) of the Central Bank (Investment Market Conduct) Rules 2019. It is published in order to assist in limiting uncertainty and is not relevant to assessing compliance with regulatory requirements. In addition to being published in the Central Bank's 'Markets Update' it will be posted on the Central Bank [website](#) and will be updated there occasionally as required. You should check the website from time to time in relation to any matter of importance to you to see if the position on a query may have altered. The Central Bank reserves the right to alter its approach to any matter covered in this Q&A at any time.

In this document:

“Transparency Regulations” refers to Transparency (Directive 2004/109/EC) Regulations 2007, S.I. 277 of 2007, as amended.

ID 1001

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ID 1002

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ID 1003

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ID 1004

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ID 1005

Q. I am an issuer of preference shares admitted to trading on a regulated market, and I have also issued ordinary shares which are not admitted to trading on a regulated market. Am I obliged under Regulation 27 of the Transparency Regulations to publish a notice or distribute a circular on the allocation and payment of dividends on those ordinary shares?

A. No, it is not necessary to publish a notice or distribute a circular concerning dividends on ordinary shares that are not admitted to trading on a regulated market in these circumstances.



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