



STATUTORY INSTRUMENTS.

S.I. No. 133 of 2026



STATISTICS (STRUCTURAL BUSINESS INQUIRY) ORDER 2026

STATISTICS (STRUCTURAL BUSINESS INQUIRY) ORDER 2026

I, MICHEÁL MARTIN, Taoiseach, in exercise of the powers conferred on me by section 25(1) of the Statistics Act 1993 (No. 21 of 1993) and for the purpose of giving full effect to Articles 6(1) and (2), 8 and 9 of and Part C of Annex III to Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019¹ (in this Preamble referred to as “Regulation (EU) 2019/2152”), as amended by Commission Delegated Regulation (EU) 2021/1704 of 14 July 2021², in so far as it relates to subparagraphs (a) to (k), (o) to (p), (q) (except where the information sought under the said subparagraph (q) is sought for purposes other than compliance with Regulation (EU) 2019/2152), (r) to (u) and (w) of paragraph 1 of the Schedule to the following order, and for the purpose of giving full effect to Articles 5 and 6 of Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011³ as amended by Regulation (EU) No 538/2014 of the European Parliament and of the Council of 16 April 2014⁴, Commission Delegated Regulation (EU) 2022/125 of 19 November 2021⁵, Regulation (EU) 2024/3024 of the European Parliament and of the Council of 27 November 2024⁶, Commission Delegated Regulation (EU) 2025/472 of 2 September 2024⁷ and Commission Delegated Regulation (EU) 2025/1131 of 26 March 2025⁸, in so far as it relates to subparagraph (v) of paragraph 1 of the Schedule to the following order, hereby order as follows:

1. This Order may be cited as the Statistics (Structural Business Inquiry) Order 2026.

2. (1) In this Order –

“inquiry” means the Structural Business Inquiry that is conducted by the Central Statistics Office for the purposes of obtaining information specified in the Schedule, including for the purposes of compliance with the Regulations;

“Regulations” means –

- (a) Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019¹ as amended by Commission Delegated Regulation (EU) 2021/1704 of 14 July 2021², and
- (b) Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011³ as amended by Regulation (EU) No

¹ OJ No. L 327, 17.12.2019, p. 1

² OJ No. L 339, 24.9.2021, p. 33

³ OJ No. L 192, 22.7.2011, p. 1

⁴ OJ No. L 158, 27.5.2014, p. 113

⁵ OJ No. L 20, 31.1.2022, p. 40

⁶ OJ No. L 3024, 6.12.2024, p. 1

⁷ OJ No. L 2025/472, 11.3.2025

⁸ OJ No. L 2025/1131, 4.6.2025

538/2014 of the European Parliament and of the Council of 16 April 2014⁴, Commission Delegated Regulation (EU) 2022/125 of 19 November 2021⁵, Regulation (EU) 2024/3024 of the European Parliament and of the Council of 27 November 2024⁶, Commission Delegated Regulation (EU) 2025/472 of 2 September 2024⁷ and Commission Delegated Regulation (EU) 2025/1131 of 26 March 2025⁸.

(2) A word or expression that is used in this Order and also used in the Regulations has the same meaning in this Order as in the Regulations, other than where the context otherwise requires.

3. This Order applies to a person who or an undertaking that is classified for statistical purposes under section B, C, D, E, F, G, H, I, J, K, L, M, N, O, Q, R, S or T of NACE Rev. 2.1, as set out in Annex I to Regulation (EC) No. 1893/2006 of the European Parliament and of the Council of 20 December 2006⁹ as amended by Regulation (EC) No. 295/2008 of the European Parliament and of the Council of 11 March 2008¹⁰, Regulation (EU) No. 70/2012 of the European Parliament and of the Council of 18 January 2012¹¹, Regulation (EU) 2019/1243 of the European Parliament and of the Council of 20 June 2019¹² and Regulation (EU) 2023/137 of the European Parliament and of the Council of 10 October 2022¹³.

4. A requirement on persons to whom or undertakings to which this Order applies to provide, for the purposes of the inquiry, information –

- (a) in relation to each year in the period from 2025 to 2029, and
- (b) once only in relation to each year referred to in paragraph (a),

the general nature of which is specified in the Schedule, is hereby prescribed.

⁹ OJ No. L 393, 30.12.2006, p. 1

¹⁰ OJ No. L 97, 9.4.2008, p. 13

¹¹ OJ No. L 32, 3.2.2012, p. 1

¹² OJ No. L 198, 25.7.2019, p. 241

¹³ OJ No. L 19, 20.1.2023, p. 5

SCHEDULE

Article 4

1. Information regarding the following, as it relates to the person or undertaking concerned and the business activity of the person or undertaking concerned, and specifying the year to which the information relates:

- (a) particulars, including name, address and contact details;
- (b) business activity;
- (c) accounting year to which the information relates;
- (d) income other than income derived from turnover;
- (e) indirect taxes paid or payable;
- (f) production subsidies received from the EU and from sources other than the EU;
- (g) operating expenses, including purchases of goods and services;
- (h) location of the ultimate beneficial ownership;
- (i) imports, by type and country of source;
- (j) exports, by type and country of destination;
- (k) e-commerce usage and turnover derived from e-commerce;
- (l) whether the business is or is not owned by members of the same family;
- (m) amount of turnover invoiced to affiliates;
- (n) balance sheet information including the following particulars:
 - (i) total outstanding debt liabilities;
 - (ii) amount referred to in clause (i) that is borrowed from banks;
 - (iii) interest payable on outstanding debt liabilities;
 - (iv) cash and cash equivalents;
 - (v) accounts receivable;
 - (vi) accounts payable;
 - (vii) total assets;
 - (viii) total fixed assets;
- (o) turnover, including –
 - (i) information relating to turnover derived from construction activities,
 - (ii) types of turnover,
 - (iii) amount and percentage of turnover derived from a particular product or activity or category of product or activity, and

- (iv) amount and percentage of turnover by reference to its country of destination;
- (p) value of stocks and work in progress at the beginning and the end of the year concerned;
- (q) capital assets acquired and disposed of;
- (r) labour costs, including wages, salaries, pensions and social insurance;
- (s) all local units, including subsidiaries, branches and outlets, in the State;
- (t) payments to sub-contractors and to agency workers;
- (u) research and development activities engaged in;
- (v) commercial activities engaged in that relate to sustainable or renewable energy, energy efficiency or protection of the environment and turnover derived from such activities;
- (w) number of persons engaged by the person or undertaking concerned.

2. Information on the time taken by the person or undertaking concerned to complete the questionnaire, form or other record prepared by the Director General for the collection of the information referred to in paragraph 1.



GIVEN under my Official Seal,
8 April, 2026.

MICHEÁL MARTIN,
Taoiseach.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
BÓTHAR BHAILE UÍ BHEOLÁIN,
CILL MHAIGHNEANN,
BAILE ÁTHA CLIATH 8,
D08 XAO6

Tel: 046 942 3100
r-phost: publications@opw.ie

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
GOVERNMENT PUBLICATIONS,
MOUNTSHANNON ROAD,
KILMAINHAM, DUBLIN 8,
D08 XAO6

Tel: 046 942 3100
E-mail: publications@opw.ie

€ 3.00

