



Key Dates & Deadlines: Q4 '21 / Q1 '22

December 2021

14 December
2021



Central Bank deadline for filing offering document updates addressing the SFDR Taxonomy-related disclosure rules effective 1 January 2022. For further details see this month's briefing on topic.

17 December
2021



Transposition deadline for EU Whistleblowing Directive. Draft legislation providing for the transposition of the Directive, in the form of amendments to the Protected Disclosures Act 2014, is proceeding through the Irish legislative process. For further details on the Directive see our July 2021 briefing [Winds of Change are Blowing – Significant Extension to Protections for Whistleblowers in Ireland](#).

31 December
2021



Current end date of PRIIPs exemption for UCITS although an extension to 31 December 2022 is imminent. For further details see this month's article on topic.

31 December
2021



Expiration date for interim company law flexibility measures introduced under the Companies (Miscellaneous Provisions) (COVID-19) Act. It is anticipated that the year-end expiration date will be extended however, a formal announcement has yet to be made. For further details see our August 2020 briefing [COVID-19 Company Law Changes](#).

31 December
2021



LIBOR cessation date. On 5 March 2021, the UK FCA announced that all of the 35 LIBOR benchmarks settings will cease to be provided by any administrator or will no longer be representative (i) immediately after 31 December 2021, in the case of all GBP, EUR, CHF and JPY settings, and the 1-week and 2-month USD settings; and (ii) immediately after 30 June 2023, in the case of the remaining USD settings. For further details see our August 2020 briefing [EU Solution to LIBOR Cessation & Non-EU FX Spot Rate Access](#).

31 December
2021



Central Bank completion deadline for review of fund liquidity risk management frameworks (**LRMF**) by UCITS managers. For further details see our April 2021 briefing [Intense Regulatory Focus on Liquidity Risk Management Continues](#) and the Central Bank's follow-up industry [correspondence](#) of 18 May 2021.

**31 December
2021**

Deadline for unit trusts and ICAVs, in existence on 1 July 2021, to file PPS details of their beneficial owners on the Central Bank's register of beneficial ownership information. On 18 November 2021, the Central Bank confirmed that it will not be in a position to collect PPS details until 2022. Central Bank guidance on this issue is to be published, however for beneficial owners who do not hold a PPSN, an identity verification process is proposed which will allow for the submission of a declaration in place of PPS details.

**31 December
2021**

Deadline for ICAVs, unit trusts, ILPs and CCFs to resubmit beneficial ownership details to the Central Bank using an updated beneficial ownership filing template reflecting additional information required by the Central Bank. On 18 November 2021, the Central Bank confirmed that the new filing template will be available for use from 3 December 2021 and resubmissions using the revised template should be made via the ONR before 17 December 2021.

1 January 2022

SFDR periodic report and Taxonomy-related disclosure rules in effect. For further details see this month's article on topic.

**3 February
2022**

ESMA Guidelines on Marketing Communications in effect. For further details see our June 2021 briefing '[New Disclosure Rules for UCITS and AIF Marketing Materials](#)'.

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