



Banc Ceannais na hÉireann
Central Bank of Ireland

Eurosystem

Notice of intention in relation to the application of the ESMA Guidelines on outsourcing to cloud service providers

24 October 2025

October 2025

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This notice of intention relates to the ‘ESMA Guidelines on outsourcing to cloud service providers (65-29452987-4737)¹, (the Guidelines) which the European Securities and Markets Authority (ESMA) published on 30 September 2025.

The Guidelines apply to competent authorities and to (i) depositaries of AIFs referred to in Article 21(3)(c) and in Article 21(3), third subparagraph of the AIFMD, where they are not financial entities to which DORA applies and (ii) depositaries of UCITS referred to in Article 23(2)(c) of the UCITS Directive, where they are not financial entities to which DORA applies.

The Guidelines apply in relation to the following provisions:

- A. With reference to depositaries of AIFs: Article 21 of AIFMD; Article 98 of Commission Delegated Regulation (EU) 2013/231;
- B. With reference to depositaries of UCITS: Article 22, Article 22a, Article 23(2) of the UCITS Directive: Article 32 of Commission Directive 2010/43/EU; Article 2(2)(j), Article 3(1), Article 13(2), Article 15, Article 16 and Article 22 of Commission Delegated Regulation (EU) No 2016/438.

The Central Bank of Ireland will, in due course, consult on the incorporation of a provision in the Central Bank UCITS Regulations and AIF Rulebook that all depositaries of AIFs referred to in Article 21(3)(c) and in Article 21(3), third subparagraph of the AIFMD and depositaries of UCITS referred to in Article 23(2)(c) of the UCITS Directive, where they are not financial entities to which DORA applies adhere to the Guidelines. In the interim, the Central Bank of Ireland expects full compliance with the Guidelines from 24 October 2025.

¹ https://www.esma.europa.eu/sites/default/files/2025-09/ESMA65-294529287-4737_Guidelines_on_outsourcing_to_cloud_service_providers.pdf

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