



ACCESSION AGREEMENT

Between

The Office of the Revenue Commissioners

and

The Pensions Authority

Pursuant to

Section 18 of the Data Sharing and Governance Act 2019

and

**Data Sharing Agreement for Unique Business Identifier
Number (UBIN) Data, REVUBIN 023_240125**

For the purpose of

**Allowing the Office of the Revenue Commissioners to
share Unique Business Identifier Number (UBIN) data,
enabling consistent identification of businesses and
improving the quality and accuracy of business data
holdings across the Public Service.**



Contents

| | |
|--|----|
| Glossary | 3 |
| Accession Agreement | 4 |
| BACKGROUND | 5 |
| AGREED TERMS | 5 |
| 1. Purpose of the Data Sharing | 6 |
| 1.1 Performance of a Function..... | 6 |
| 1.2 Details in relation to the purpose | 7 |
| 1.3 Function of the Acceding Party | 9 |
| 2. Legal Basis | 10 |
| 2.1 Legal basis | 10 |
| 2.1.1 Appropriate Legal Basis for Sharing | 10 |
| 2.1.2 Appropriate Legal Basis for Processing after Disclosure (Further Processing) | 12 |
| 3. Data Subject Rights | 13 |
| 3.1 Subject rights | 13 |
| 4. How Data Will Be Processed | 14 |
| 4.1 Obligations of the parties in respect of fair and lawful processing..... | 14 |
| 4.2 Description of processing after disclosure..... | 14 |
| 4.3 Restrictions..... | 15 |
| 5. Security Measures | 16 |
| 5.1 Acceding Party..... | 16 |
| 6. Retention and Destruction of Data | 17 |
| 6.1 Retention of disclosed information..... | 17 |
| 6.2. Methods used to destroy/delete data..... | 18 |
| 7. Schedule B | 19 |
| 7.1 Necessary for the performance of a function | 19 |
| 7.2 Safeguards | 20 |
| 8. Authorised Signatory | 21 |
| 8.1 Lead Agency | 21 |
| 8.2 Acceding Party..... | 21 |
| Data Protection Officers Statement | 22 |
| Acceding Party DPO Statement | 22 |
| Appendix 1 | 23 |
| Copy of the original (effective) Data Sharing Agreement | 23 |



Glossary

Provide a plain English description of terms, phrases, acronyms or abbreviations consistently referenced throughout the agreement.

It is advised to include rare, unfamiliar, specialised or technical terms that are content-specific in Table 1.0 below.

The purpose of this glossary is to serve as a dictionary for the reader.

| Term/Phrase/ Acronym/Abbrev | DESCRIPTION |
|--------------------------------|--|
| AES-256 | This is a symmetric encryption standard that uses a 256-bit key to secure data. |
| API | Application Programming Interface (this is a secure connection between computers or between computer programs) |
| CRO | Companies Registration Office |
| DPO | Data Protection Officer |
| DSA | Data Sharing Agreement |
| EU | European Union |
| GDPR | General Data Protection Regulation |
| ICT | Information and Communications Technology |
| NACE | A pan-European classification system that groups organisations according to business activities. It is derived from the French Nomenclature Statistique des Activites Economiques dans la Communaute Europeenne |
| OGCIO | Office of the Government Chief Information Officer |
| PREM | Employers tax reference registration |
| PRSA | Personal Retirement Savings Account |
| RA | Registered Administrator |
| RAC | Retirement Annuity Contract |
| RMPP | Records Management Policy and Procedures |
| RRS | Records Retention Schedule |
| UBIN | Unique Business Identifier Number |
| VPN | Virtual Private Network |

Table 1.0



Accession Agreement

BETWEEN

Insert name of Lead Agency, having its registered address at:

| LEAD AGENCY NAME | REGISTERED ADDRESS |
|---|---|
| The Office of the Revenue Commissioners | Upper Yard, Dublin Castle, Dublin 2, D02 F342 |

AND

Insert name of Acceding Party to the agreement, having its registered address at:

| PARTY NAME | REGISTERED ADDRESS |
|------------------------|---|
| The Pensions Authority | <u>Verschoyle House, 28-30 Mount Street Lower, Dublin, D02 KX27</u> |

ON

07/05/26



BACKGROUND

- A. On the 14/02/2025) a Data Sharing Agreement – “The Data Sharing Agreement” - was entered into between The Office of the Revenue Commissioners and Department of Agriculture, Food and the Marine, Department of Enterprise, Trade and Employment, The Road Safety Authority, Tailte Éireann – Valuation, and Department of Public Expenditure NDP Delivery and Reform – OGCIO for the purpose(s) listed in the original Data Sharing Agreement.
- B. The Pensions Authority will now accede to that Data Sharing Agreement.

AGREED TERMS

1. The Lead Agency has notified the Data Governance Board of the parties’ intention to enter into this Accession Agreement – “Agreement”.
2. The Lead Agency will notify all existing parties to the Data Sharing Agreement of the addition of the Acceding Party.
3. From the date of execution of this Agreement, the Acceding Party shall be deemed a party to [Data Sharing Agreement for Unique Business Identifier Number \(UBIN\) Data, REVUBIN 023_240125](#), a link of which is appended to this Agreement and shall be bound by all provisions to the said Data Sharing Agreement.
4. The schedule to the said Data Sharing Agreement, Schedule C, shall be amended to include the Acceding Party name in the list of parties to the Data Sharing Agreement. The updated schedule will be included in the published Data Sharing Agreement on the Lead Agency website.
5. The Acceding Party and the other parties to the Agreement are data controllers in their own right when processing personal data on their own behalf, for their own purposes.
6. The Lead Agency will publish on their own website this Agreement with reference to the original Data Sharing Agreement.
7. The Acceding Party agrees to all terms of the original Data Sharing Agreement along with the specific terms as set out in this Accession Agreement.



1. Purpose of the Data Sharing

1.1 Performance of a Function

Where a public body discloses personal data to another public body under this agreement, it shall be for the purpose of the performance of a function of the public body mentioned, and for one or more of the following **purposes stated in the original Data Sharing Agreement**:

| No. | DESCRIPTION | Select |
|------|---|-------------------------------------|
| I | To verify the identity of a person, where one or more of the public bodies are providing or proposing to provide a service to that person | <input checked="" type="checkbox"/> |
| II | To identify and correct erroneous information held by one or more of the public bodies mentioned | <input checked="" type="checkbox"/> |
| III | To avoid the financial or administrative burden that would otherwise be imposed on a person to whom a service is being or is to be delivered by one or more of the public bodies mentioned where one of mentioned public bodies to collect the personal data directly from that person | <input checked="" type="checkbox"/> |
| IV | To establish the entitlement of a person to the provision of a service being delivered by one or more of the public bodies mentioned, on the basis of information previously provided by that person to one or more of the public bodies mentioned (or another public body that previously disclosed the information to one or more of the public bodies mentioned) | <input checked="" type="checkbox"/> |
| V | To facilitate the administration, supervision and control of a service, programme or policy delivered or implemented or being delivered or implemented, as the case may be, by, for or on behalf of one or more of the public bodies mentioned | <input checked="" type="checkbox"/> |
| VI | To facilitate the improvement or targeting of a service, programme or policy delivered or implemented or to be delivered or implemented, as the case may be, by, for or on behalf of one or more of the public bodies mentioned | <input checked="" type="checkbox"/> |
| VII | To enable the evaluation, oversight or review of a service, programme or policy delivered or implemented or being delivered or implemented, as the case may be, by, for or on behalf of one or more of the public bodies mentioned | <input checked="" type="checkbox"/> |
| VIII | To facilitate an analysis of the structure, functions, resources and service delivery methods of one or more of the public bodies mentioned | <input checked="" type="checkbox"/> |

Table 1.1



1.2 Details in relation to the purpose

For each purpose identified in Table 1.1, provide sufficient information about how the sharing of the data meets that specific purpose.

| Purpose | DESCRIPTION |
|--|---|
| I - To verify the identity of a person, where one or more of the public bodies are providing, or proposing to provide a service to that person. | <p>The Pensions Authority will use the UBIN API to confirm the following details about business entities recorded on its Pensions Data Register:</p> <ol style="list-style-type: none">1. Assigned Companies Registration Office (CRO) number.2. VAT number.3. Unique Business Identifier Number.4. Business Name.5. Business Address.6. Eircode.7. PREM number.8. NACE code.9. NACE Description. <p>The data will be accessed by The Pensions Authority for the purposes of verification of the identity of a business and may be used to verify the identity of a business or a person held on our records.</p> |
| II - To identify and correct erroneous information held by one or more of the public bodies mentioned. | <p>The data will be accessed by The Pensions Authority to identify and correct erroneous or duplicate information which it may hold in relation to a business entity recorded on its register.</p> |
| III - To avoid the financial or administrative burden that would otherwise be imposed on a person to whom a service is being or is to be delivered by one or more of the public bodies mentioned where one of mentioned public bodies to collect the personal data directly from that person. | <p>The Pensions Authority will use the UBIN data to reduce or avoid the administrative burden of collecting identifying information regarding interested parties to occupational pensions schemes.</p> |
| IV - To establish the entitlement of a person to the provision of a service being delivered by one or more of the public bodies mentioned, on the basis of information previously provided by that person to one | <p>The Pensions Authority will use the UBIN data to enhance the validation of data collected or previously collected to ensure interested parties (such as employers and trustees) to pension schemes are recorded accurately on its register which will allow for effective and efficient supervision of pension schemes in the service of ensuring the best outcomes for pension scheme members.</p> |



| | |
|--|---|
| <p>or more of the public bodies mentioned (or another public body that previously disclosed the information to one or more of the public bodies mentioned).</p> | |
| <p>V - To facilitate the administration, supervision and control of a service, programme or policy delivered or implemented or being delivered or implemented, as the case may be, by, for or on behalf of one or more of the public bodies mentioned.</p> | <p>The Pensions Authority proposes to use the UBIN to facilitate the administration, supervision and control of programmes and systems to ensure compliance with national and EU regulatory requirements.</p> |
| <p>VI - To facilitate the improvement or targeting of a service, programme or policy delivered or implemented or to be delivered or implemented, as the case may be, by, for or on behalf of one or more of the public bodies mentioned.</p> | <p>The Pensions Authority intends to utilise the UBIN to enhance existing datasets to enable accurate reporting and in turn enhance policy making decisions.</p> |
| <p>VII - To enable the evaluation, oversight or review of a service, programme or policy delivered or implemented or being delivered or implemented, as the case may be, by, for or on behalf of one or more of the public bodies mentioned.</p> | <p>The Pensions Authority will use the UBIN dataset to facilitate the evaluation, oversight or review of services, programmes and policy.</p> |
| <p>VIII - To facilitate an analysis of the structure, functions, resources and service delivery methods of one or more of the public bodies mentioned.</p> | <p>The Pensions Authority will gain validation of its data by using the UBIN dataset which in turn will enable The Pensions Authority to carry out its supervisory role as required by legislation.</p> |

Include rows for each purpose identified in Table 1.1

Table 1.2



1.3 Function of the Acceding Party

Specify the function and cite appropriate section of legislation of the party receiving data to which the purpose (as defined in Table 1.1) of the data sharing relates.

| LEGISLATIVE FUNCTION | LEGISLATION (Cite Section) |
|--|--|
| <p>The Pensions Authority’s mission is:</p> <p>A). To oversee and supervise pension schemes and Personal Retirement Savings Accounts (PRSAs) effectively and efficiently to ensure the best outcomes for pension scheme members and thereby foster public confidence in pensions.</p> <p>B). To provide information to the public through the publication of general guidance and information.</p> <p>C). To provide expert advice to the Minister for Social Protection and to the Government on pension matters.</p> <p>The functions for which The Pensions Authority are responsible for are set out in the Pensions Act, 1990, as amended and related disclosure regulations. The Pensions Authority supervises compliance with the requirements of the Pensions Act by trustees of occupational pension schemes and trust RACs, personal retirement savings account (PRSA) providers, registered administrators (RAs) and employers, investigates suspected breaches of the Pensions Act, conducts on-site inspections and compliance audits, instigates prosecutions and other sanctions where breaches of the Pensions Act are found to have occurred, and provides policy advice and technical support to the work of the Minister and Department of Social Protection.</p> | <p><u>Section 10 of the Pensions Act, 1990, as amended.</u></p> <p><u>Section 5 of the Pensions Act, 1990 as amended.</u></p> <p><u>Section 60 of the Pensions Act, 1990, as amended.</u></p> <p>Occupational Pension Schemes (Registration) Regulations, 1991 [S.I. No. 325 of 1991]</p> <p><u>Section 117 of the Pensions Act, 1990 as amended</u></p> |

Table 1.3



2. Legal Basis

2.1 Legal basis

For the purposes identified in this Agreement, the Acceding Party confirms that the sharing and further processing of the defined personal data is based on the legal basis set out in section 2.1.1 and 2.1.2.

2.1.1 Appropriate Legal Basis for Sharing

The Data Sharing and Governance Act 2019 is a specific provision permitted under Article 6.2 of the GDPR with regard to processing for compliance with points (c) and (e) of Article 6.1 GDPR.

For that reason, define the appropriate legal basis for sharing based on the following:

- i. processing is necessary for compliance with a legal obligation to which the controller is subject; (GDPR Art 6. 1 (c))
- processing is necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in the controller (GDPR Art 6. 1 (e))

Specify the legal obligation for sharing in the table below.

| LEGISLATION | DESCRIPTION |
|--|---|
| <p>[Data Sharing and Governance Act 2019 - S13 2) a) i) I, II, III, IV, V, VI, VII, VI]</p> | <p>(i) to verify the identity of a person, where the first or second mentioned public body is providing or proposes to provide a service to that person.</p> <p>(ii) to identify and correct erroneous information held by the first or second mentioned public body.</p> <p>(iii) to avoid the financial or administrative burden that would otherwise be imposed on a person to whom a service is being or is to be delivered by the first or second mentioned public body were the second mentioned public body to collect the personal data directly from that person.</p> <p>(iv) to establish the entitlement of a person to the provision of a service being delivered by the first or second mentioned public body, on the basis of information previously provided by that person to the first mentioned public body (or another public body that previously disclosed the information to the first mentioned public body).</p> <p>(v) to facilitate the administration, supervision and control of a service, programme or policy delivered or implemented or being delivered or implemented, as the case may be, by, for or on behalf of the first or second mentioned public body.</p> <p>vi) to facilitate the improvement or targeting of a service, programme or policy delivered or implemented or to be delivered or implemented, as the case may be, by, for or on behalf of the first or second mentioned public body.</p> <p>(vii) to enable the evaluation, oversight or review of a service, programme or policy delivered or implemented or being delivered or</p> |



| | |
|--|--|
| | <p>implemented, as the case may be, by, for or on behalf of the first or second mentioned public body.</p> <p>(viii) to facilitate an analysis of the structure, functions, resources and service delivery methods of the first or second mentioned public body.</p> |
|--|--|

Table 2.1.1



2.1.2 Appropriate Legal Basis for Processing after Disclosure (Further Processing)

Specify the appropriate legal basis for further processing (processing after the disclosure) based on the following:

- i. processing is necessary for compliance with a legal obligation to which the controller is subject; (GDPR Art 6. 1 (c))
- ii. processing is necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in the controller (GDPR Art 6. 1 (e))

Note: The [Data Sharing and Governance Act](#) provides a legal basis for disclosure of information from one public body to another public body but does not purport to provide for a legal basis for any further processing.

| LEGISLATION | DESCRIPTION |
|--------------------------|--|
| [The Pensions Authority] | Section 38 (1)(a) of the Data Protection Act 2018. Section 60 of the Pensions Act, 1990, as amended. Section 117 of the Pensions Act, 1990 as amended. Occupational Pension Schemes (Registration) Regulations, 1991 [S.I. No. 325 of 1991] |

Table 2.1.2



3. Data Subject Rights

3.1 Subject rights

In so far as the shared personal data is processed by the Party receiving data, as a data controller, the Party receiving data will deal with data subjects in their exercising of rights set out in the GDPR, including but not limited to, the right of access, the right of rectification, erasure and restriction of processing.

Data subjects have the right to obtain certain information about the processing of their personal data through a data subject access request. The Acceding Party can be contacted as follows:

| CONTACT | |
|-----------------|---|
| Address: | Data Protection Officer, The Pensions Authority, Verschoyle House, 28/30 Lower Mount Street, Dublin 2, D02 KX27 |
| Email: | dpo@pensionsauthority.ie |
| Phone: | (01) 613 1900 |
| Our Website is: | https://pensionsauthority.ie |

Table 3.1



4. How Data Will Be Processed

4.1 Obligations of the parties in respect of fair and lawful processing

The Acceding Party shall ensure that it processes the shared personal data fairly and lawfully. It will comply with the requirements of the Data Protection Act 2018, GDPR and any legislation amending or extending same, in relation to the data exchanged.

The Acceding Party undertakes to comply with the principles relating to the processing of personal data as set out in Article 5 GDPR, in the disclosing of information under this Agreement.

4.2 Description of processing after disclosure

Include a description of how the disclosed information will be processed after it has been received (further processed) by the Acceding Party.

| DESCRIPTION OF PROCESSING |
|--|
| <p>The Pensions Authority will process the UBIN for the purposes highlighted in section 2.2 and described in 2.3 of the UBIN DSA (All Parties) and 1.2 of this Accession Agreement.</p> <p>Access to the UBIN data will allow The Pensions Authority to record the UBIN, registered CRO or PREM for the employer and trustee entities related to pension schemes it regulates and improve the quality of business identifiers in our database as it will be used for the following purposes:</p> <ul style="list-style-type: none">• The UBIN will reduce/eliminate the need to collect the same information from the same businesses, and it will help to ensure valid and complete records for businesses.• The UBIN will give us an accurate Business Name & address that we can cross-reference and validate with any previous collected details and remove duplicate records which may be held.• The UBIN will allow The Pensions Authority to improve the quality and coverage of our Eircode records.• The UBIN will allow us to validate or complete CRO and PREM records for interested parties to pension schemes such as employers and trustees recorded in our database.• The NACE code will be used to append our records with customer categorisation and description to enhance our supervisory operations. <p>The data will be stored in a database and in a secure location and will only be accessible to those working in The Pensions Authority. Only aggregated results will be shared with any third party so that individuals will not be identified.</p> |

Table 4.2



4.3 Restrictions

Specify any restrictions on the disclosure of information after processing by the Acceding Party described in 4.2.

| RESTRICTIONS ON DISCLOSURE AFTER PROCESSING |
|---|
| <p>The data provided is for the purposes highlighted in section 2.2 and described in section 2.3 of the UBIN DSA (All Parties) and 1.2 of this Accession Agreement only.</p> <p>The data provided will only be used by authorised officers who are party to this agreement.</p> <p>The receiving parties will process the data as described in section 4.2 of this Accession Agreement. On receipt of data, each party will become a controller of that data and are subject to the same restrictions as noted in the DSA and data protection legislation.</p> <p>No further processing is allowed unless there is a lawful basis for doing so under relevant data protection legislation. Data will not be disclosed with other parties other than the parties included in this agreement.</p> |

Table 4.3



5. Security Measures

5.1 Acceding Party

The Acceding Party, the party receiving the disclosed data, must specify how data is **securely stored and accessed**.

| Acceding Party Data Storage and Access Security Statement |
|--|
| <p>Specify the security measures to apply to the:</p> <p style="text-align: center;"> 1.storage and 2.access </p> <p>of the data, once received, in a manner that does not compromise those security measures.</p> |
| <p>The Pensions Authority has an ICT Security Policy in place which outlines specific responsibilities, procedures, and rules necessary to safeguard Authority’s ICT systems and ensures the confidentiality, availability, and integrity of the data held therein.</p> <p>The policy sets out an overall approach to data security and provides a security model aimed at:</p> <ul style="list-style-type: none"> • Protecting Authority assets from unauthorised use, disclosure, modification, damage, or loss. • Preserving the integrity of data, to ensure its completeness and accuracy. • Protecting the work environment of employees and the good name and reputation of the Authority. <p>All data supplied and managed under this agreement will be (/is) stored on a server in The Office of the Revenue Commissioners Data Centre. All data is encrypted in transit and at rest to AES-256 standards.</p> <p>Access to data in The Pensions Authority is restricted by roles and authorisations at an application data level and are reviewed annually. Further access is limited by user/password restrictions. All accounts are subject to least privilege principles.</p> <p>All laptops are encrypted, and access to portable media is restricted. The Pensions Authority uses VPN software (provided by a trusted third-party global cybersecurity company that provides a platform of security products and services for businesses) to control how users access data remotely.</p> <p>Appropriate security measures and policies are in place and are regularly reviewed. All staff are obliged to read and comply with the Authority’s ICT Security Policy which includes Acceptable Usage, Remote Access, and Mobile Device Access. Employees are informed by the DPO of their responsibilities under Data Protection Law and are trained regularly.</p> <p>The Pensions Authority has several resilience measures in place including taking routine backups, Business Continuity and Disaster Recovery Plans along with Incident Response Plans. The Pensions Authority also have access to independent security advice and a third party undertakes security assessments and penetration testing twice annually.</p> |

Table 5.1



6. Retention and Destruction of Data

Define the retention requirements for the disclosure of personal data, and its destruction, for the duration of this Accession Agreement and the original Data Sharing Agreement until one or both agreements are terminated.

6.1 Retention of disclosed Personal Data

Detail the retention requirements of the disclosed personal data and information resulting from the processing of the personal data.

| INFORMATION TYPE | DESCRIPTION |
|--|--|
| 1. Personal data to be disclosed | <p>UBIN data will be stored in a secure database location in The Office of the Revenue Commissioners Data Centre as part of the data held by The Pensions Authority on the pension schemes it regulates. Data records within this database are securely retained in line with the Pensions Authority’s Records Management Policy and Procedures (RMPP).</p> <p>The Pensions Authority is committed (through its RMPP) to effective records management that:</p> <ul style="list-style-type: none">• meets legal, regulatory, and audit requirements.• promotes day-to-day efficiency and good records management.• protects the security and integrity of the records including personal data.• ensures the correct retention and destruction of records, and• sets out how the Pensions Authority decides on record retention periods and the procedures for the disposal of records. |
| 2. Information resulting from processing of the personal data | <p>The Pensions Authority retains personal data in accordance with its statutory obligations under the Pensions Act, 1990 (see Section 60 of the Pensions Act, 1990, as amended and Occupational Pension Schemes (Registration) Regulations, 1991 [S.I. No. 325 of 1991] regarding registration of occupational pension schemes) and relevant data protection laws as outlined in our Data Protection Statement and Privacy Statement. The Pensions Authority’s approach to record management is outlined in its RMPP. These state that “To perform our statutory functions, under the Pensions Act, we are required to process personal data. We will retain indefinitely any personal data that comes into our possession if that data is necessary for us to carry out our functions. Personal data that is not necessary for us to carry out our statutory functions will be disposed of in accordance with the Records Retention Schedule (RRS)”.</p> <p>The RRS is an excel document which outlines a record category, a description of the record type, the Unit(s) responsible, location of records, retention period and reason for the retention period and method of disposal. Responsibility for compliance is distributed across roles: Heads of Unit ensure adherence to the RRS within their teams, Records Managers monitor and report compliance, and the Data Protection Officer (DPO) oversees overall policy compliance.</p> |



| Table 6.1 | Excerpt from RRS relating to UBIN data: | | | |
|--|---|---|---------------------|--|
| | Record category | Record type | Unit(s) responsible | Location of records |
| | Regulatory activities. | Third Party provided data – e.g. business identifiers. | IT & Data. | •Secure database in the Office of the Revenue Commissioners Data Centre. |
| | Retention period | Reason for retention period | Method of disposal | |
| •Indefinitely or 5 years after data is no longer required for regulatory activities. | The Authority's regulatory function under the Pensions Act. | IT & Data Units to review annually and delete records as appropriate. | | |

Table 6.1

6.2. Methods used to destroy/delete data

Detail how disclosed personal data, and resulting information, will be destroyed or deleted at the end of the retention period as defined in this agreement.

| INFORMATION TYPE | DESCRIPTION |
|---|--|
| 1. Personal Data to be disclosed | <p>The Pensions Authority disposes of personal data in accordance with its statutory obligations under relevant data protection laws as outlined in our Data Protection Statement and Privacy Statement. Personal data necessary for fulfilling its statutory functions is retained indefinitely, while non-essential data is disposed of following the Records Retention Schedule (RRS) (see excerpt outlined above).</p> <p>The records retention schedule is reviewed twice-yearly (July and December) and any records that have passed their retention period are disposed of. This ensures that records will be disposed of no longer than six months following the expiration of the retention period as set out in the RRS.</p> |
| 2. Information resulting from processing of the personal data | Deletion/destruction of data can only be carried out by authorised personnel following instruction by the relevant records manager in accordance with the Authority's RRS as outlined in section 6.1.2. |

Table 6.2



7. Schedule B

7.1 Necessary for the performance of a function

Further to what is outlined in [Table 1.1](#), outline the reasons why the disclosure of information under this Agreement is necessary for the performance of the relevant function and explain why it is proportionate in that context.

The Pensions Authority's mission is:

A). To oversee and supervise pension schemes and Personal Retirement Savings Accounts (PRSAs) effectively and efficiently to ensure the best outcomes for pension scheme members and thereby foster public confidence in pensions.

B). To provide information to the public through the publication of general guidance and information.

C). To provide expert advice to the Minister for Social Protection and to the Government on pension matters.

1. Access to UBIN will allow The Pensions Authority to record the UBIN, registered CRO or PREM for our employer and trustee entities and improve the quality of business identifiers in our database as it will be used for the following purposes:
 - The UBIN will reduce/eliminate the need to collect the same information from the same businesses, and it will help to ensure valid and complete records for businesses.
 - The UBIN will give us an accurate Business Name & address that we can cross-reference and validate with any previous collected details and remove duplicate records which may be held.
 - The UBIN will allow The Pensions Authority to improve the quality and coverage of our Eircode records.
 - The UBIN will allow us to validate or complete CRO and PREM records for interested parties to pension schemes such as employers and trustees recorded in our database.
 - The NACE code will be used to append our records with customer categorisation and description to enhance our supervisory operations.

This will enable and improve the Pensions Authority's ability to oversee and supervise pensions schemes effectively and efficiently.

Table 7.1



7.2 Safeguards

Summarise the extent to which the safeguards applicable to the data shared under this Agreement are proportionate, having regard to the performance of functions by the Acceding Party and the effects of the disclosure on the rights of the data subjects concerned.

The Pensions Authority already processes a variety of personal data and the safeguards already in place for this data will be leveraged to also protect the UBIN data which will be shared under this agreement.

These safeguards include the following:

- Access to data in The Pensions Authority is restricted by roles and authorisations at an application level and are reviewed annually.
- All laptops are encrypted, and access to portable media is restricted. The Pensions Authority uses VPN software (provided by a trusted third-party global cybersecurity company that provides a platform of security products and services for businesses) to control how users access data remotely.
- Disaster recovery and backup routines are maintained and regularly reviewed.
- The Pensions Authority has a Records Management Policy and Procedures for data retention rules having regard to any organisational legal requirements or specific business requirements.
- All staff are obliged to read and comply with the Authority's ICT Security Policy. Authority staff are informed of their responsibilities under Data Protection Law and trained regularly.
- The Pensions Authority has several resilience measures in place including taking routine backups, Business Continuity and Disaster Recovery Plans along with Incident Response Plans. The Pensions Authority also have access to independent security advice and a third party undertakes security assessments and penetration testing twice annually.

Each of the above safeguard measures and policies are regularly reviewed.

Table 7.2



8. Authorised Signatory

An authorised signatory from both lead and acceding parties is required to sign this Agreement, before the data can be shared.

This signatory, who holds the post of Principal Officer (equivalent) or above, has the role of accountability for the data sharing defined in this Agreement and the associated Data Sharing Agreement.

The Lead Agency signatory hereby agrees to execute the amendment required to Schedule C of the Data Sharing Agreement to include the Acceding Party to the list to of parties subject to the original Data Sharing Agreement and undertakes to notify all parties to the Data Sharing Agreement of the amendment to Schedule C.

The Acceding Party signatory hereby agrees to their obligations pursuant to this Agreement and the associated Data Sharing Agreement for the transfer of personal data as described.

8.1 Lead Agency

| LEAD AGENCY | | | |
|--------------------|--|-------|------------|
| Signature: |  | Date: | 30/04/2026 |
| Print Name: | Donnchadh Irish | | |
| Position Held: | Principal Officer – Head of Analytics & Information Management | | |
| Email: | dirish00@revenue.ie | | |
| For and behalf of: | The Office of the Revenue Commissioners | | |

Table 8.1

8.2 Acceding Party

| ACCEADING PARTY | | | |
|--------------------|---|-------|------------|
| Signature: |  | Date: | 18/03/2026 |
| Print Name: | P.J. Kelly | | |
| Position Held: | Head of I.T. and Data | | |
| Email: | PJ.Kelly@pensionsauthority.ie | | |
| For and behalf of: | The Pensions Authority | | |

Table 8.2



Data Protection Officers Statement

The Data Protection Officer from the Acceding Party must ensure they:

- i. have reviewed the proposed Agreement, and
- ii. are satisfied that compliance by the proposed Parties with the terms of the proposed agreement would not result in a contravention of data protection law,
- iii. are satisfied that the agreement is consistent with Article 5(1) of the GDPR

The parties hereby agree to their obligations pursuant to this Agreement and the Data Sharing Agreement for the transfer of personal data as described in this Agreement and the [Insert the name of the associated Data Sharing Agreement] Data Sharing Agreement.

Acceding Party DPO Statement


| DATA PROTECTION OFFICER STATEMENT | |
|--|---|
| I have reviewed the proposed Data Sharing Agreement and Accession Agreement | <input checked="" type="checkbox"/> |
| I am satisfied that compliance by the proposed Parties with the terms of the proposed agreement would not result in a contravention of data protection law | <input checked="" type="checkbox"/> |
| I am satisfied that the agreement is consistent with Article 5(1) of the General Data Protection Regulation | <input checked="" type="checkbox"/> |
| Signature: | <div style="display: flex; justify-content: space-between;"> <div style="text-align: center;">  </div> <div style="text-align: center;"> Date: 18/03/2026 </div> </div> |
| Print Name: | David Malone |
| Position: | Head of Operations |
| Email: | David.malone@pensionsauthority.ie |
| For and on behalf of: | The Pensions Authority |
| If the DPO is externally contracted, provide the name of the contracted company. | n/a |

Table 9.0



Appendix 1

Copy of the original (effective) Data Sharing Agreement

Insert a link to the copy of the original and effective Data Sharing Agreement published on the [Data Governance Board – Data Sharing Agreement Register](#) OGCIO website to which this accession agreement relates.

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|--|
| <p><u>Data Sharing Agreement for Unique Business Identifier Number (UBIN) Data, REVUBIN 023 240125</u></p> |
|--|