



**TITHE AN OIREACHTAIS**

**AN COMHCHOISTE UM AIRGEADAS, CAITEACHAS POIBLÍ AGUS  
ATHCHÓIRIÚ**

**TUARASCÁIL BHLIANTÚIL 2013**

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**HOUSES OF THE OIREACHTAS**

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND  
REFORM**

**ANNUAL REPORT 2013**

**31/FPER/035**



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## **1. Content and Format of Report**

This report has been prepared pursuant to Standing Order 86 (3), (4), (5) and (6) (Dáil Éireann) and Standing Order 75 (3), (4), (5) and (6) (Seanad Éireann) which provide for the Joint Committee to-

- undertake a review of its procedure and its role generally;
- prepare an annual work programme;
- lay minutes of its proceedings before both Houses;
- make an annual report to both Houses.

At its meeting on the 16 December 2015, the Joint Committee agreed that all these items should be included in this report covering the period from 1 January 2013 to 31 December 2013.

## **2. Establishment and Functions**

### *2.1. Establishment of Select Committee.*

The Dáil Select Committee was established by Order of Dáil Éireann of the 8 June 2011, to consider Bills, Estimates for Public Services, Motions, and the terms of any international agreement involving a charge on public funds, which come within the aegis of the Department of Finance; the Department of Public Expenditure and Reform; and the Department of the Taoiseach.

The Select Committee may also consider Annual Output Statements, Value for Money Reviews and Policy Reviews prepared by the relevant Government Department.

### *2.2. Establishment of Select Sub-Committees.*

Because the Select Committee has more than one Government Department within its remit, a sub-Committee was established in respect of each Department to consider the matters outlined at section 2.1 above.

### *2.3. Establishment of Joint Committee.*

The Dáil Select Committee, under the same Order, was enjoined with a Select Committee of Seanad Éireann, established by Order of Seanad Éireann of 16 June 2011, to form the Joint Committee on Finance, Public Expenditure and Reform.

### *2.4 Functions of Joint Committee*

Among the principal functions of the Joint Committee are to consider—

- public affairs administered by the Department of the Taoiseach; the Department of Finance; and the Department of Public Expenditure and Reform;
- matters of policy for which the Taoiseach, the Minister for Finance and the Minister for Public Expenditure and Reform are responsible;
- legislative and expenditure proposals of the Departments;
- EU legislative proposals;
- certain matters relating to bodies under the aegis of the Department of the Taoiseach; the Department of Finance; and the Department of Public Expenditure and Reform.

The Orders of Reference of the Dáil Select Committee and the Joint Committee are set out at *Appendix 1*.

### *2.5 Establishment of Joint sub-Committees*

Standing Order 83 (3) (Dáil) and Standing Order 71 (3) (Seanad) confer on Committees the power to appoint Joint sub-Committees and to refer to such sub-Committees any matter covered by its orders of reference and to delegate any of its powers to such Joint sub-Committees, including power to report directly to the Dáil and Seanad.

The Joint Committee agreed at its meeting on 30 November 2011, to establish a sub-Committee on EU Scrutiny-Finance and Public Expenditure to examine matters relating to EU legislative proposals. It

was also agreed that the sub-Committee would consist of nine Members (seven from the Dáil and two from the Seanad).

The Joint Committee agreed at its meeting on 19 June 2013, to establish a sub-Committee on Global Taxation to examine matters relating to global corporate/multinational taxation architecture. It was also agreed that the sub-Committee would consist of nine Members (seven from the Dáil and two from the Seanad).

### **3. Chairman, Vice-Chairman, Convenors and Membership**

Deputy Alex White was elected as Chairman of the Joint Committee on the 23 June 2011. Deputy Liam Twomey was elected as Vice-Chairman of the Joint Committee on the same day. Deputy Ciarán Lynch replaced Deputy White by order of the Dáil on 10 October 2012 and was elected Chairman on 10 October 2012

The Chairman of the Joint Committee is also Chairman of the Dáil Select Committee, the various Dáil Select Sub-Committees and the various Joint sub-Committees.

Membership of the Committees, including all internal changes within the reported period, is listed at *Appendix 2*.

### **4. Meetings, Attendance and Recording**

Meetings of the Joint Committee, Select Committee and Select sub-Committees [and Joint sub-Committees] took place in the Committee rooms in Leinster House 2000. Meetings were in public unless otherwise ordered by the Committee.

Televised coverage of public meetings of the Committee was broadcast live within the Leinster House complex and was available for subsequent public broadcasting by RTE and TV3. It was also webcast making it available worldwide on the internet.

An Official Report (Parliamentary Debates) of the public meetings of the Committee may be viewed on the Houses of the Oireachtas website at [www.oireachtas.ie](http://www.oireachtas.ie).

Copies of other reports published by the Joint Committee are also available on the Oireachtas Committee website pages at [www.oireachtas.ie](http://www.oireachtas.ie). A list of these reports is set out at paragraph 7.

## **5. Number and Duration of Meetings**

### *5.1 Joint Committee*

The Joint Committee met on 37 occasions during the period under report. The number of hours of discussion involved in these meetings was in excess of 93 hours.

The subject matter of each meeting of the Joint Committee, including the groups, organisations or individuals who attended the meetings, is detailed in *Appendix 3*. The Minutes of Proceedings of the Joint Committee in public session are attached at *Appendix 4*.

### *5.2 Select Committee*

The Dáil Select Committee met on 6 July 2011 and 12 July 2011 solely for the purpose of appointing the Members to the Select sub-Committees.



### *5.3 Dáil Select sub-Committee on Finance*

The Select sub-Committee on Finance met 9 times during the period under report and the number of hours discussion involved in these meetings was 31 hours.

### *5.4 Dáil Select sub-Committee on Public Expenditure and Reform*

The Select sub-Committee on Public Expenditure and Reform met 11 times during the period under report and the number of hours discussion involved in these meetings was 23 hours.

### *5.5 Dáil Select sub-Committee on the Department of the Taoiseach*

The Select sub-Committee on the Department of the Taoiseach met 1 time during the period under report and the number of hours discussion involved in these meetings was 2 hours.

The subject matter of the meetings of the 3 Select sub-Committees, including the groups, organisations or individuals who attended the meetings, is detailed in *Appendix 5*. The proceedings (Imeachtaí) of these Select sub-Committee meetings are attached at *Appendix 6*.

### *5.6 Joint sub-Committee on EU Scrutiny*

The Joint sub-Committee on EU Scrutiny met 10 times during the period under report and the number of hours discussion involved in these meetings was 2 hours.

### *5.7 Joint sub-Committee on Global Taxation*

The Joint sub-Committee on Global Taxation met 4 times during the period under report and the number of hours discussion involved in these meetings was 8 hours.

The subject matter of the meetings of the Joint sub-Committee, including the groups, organisations or individuals who attended the meetings, is detailed in *Appendix 7*. The Minutes of Proceedings are attached at *Appendix 8*.

## **6. Witnesses attending before the Committee(s)**

During the period, the number of speaking witnesses for the Joint Committee was 144.

During the period, the number of speaking witnesses for each of the Committees was as follows:

<b>COMMITTEE NAME</b>	<b>NUMBER OF WITNESSES</b>
Joint Committee	144
Select sub-Committee on Finance	0
Select sub-Committee on Public Expenditure and Reform	0
Select sub-Committee on the Department of the Taoiseach	0
Joint sub-Committee on EU Scrutiny	0
Joint sub-Committee on Global Taxation	4

## **7. Committee Reports Published**

During the period under report, the Joint Committee published the following reports:

- Report on 2013 Pre-budget Submissions;
- Report on the Houses of the Oireachtas (Inquiries, Privileges and Procedures) Bill 2012;
- Report on hearings in relation to the Draft General Scheme of the Freedom of Information Bill 2012;
- Report on 2014 Pre-budget Submissions; and
- Report on Hearings in relation to the Draft General Scheme of the Regulations of Lobbying Bill 2013.

## **8. Travel.**

The Joint Committee undertook the following travel in accordance with its Orders of Reference in connection with its Work Programme.

1. Purpose of travel: European Parliamentary Week  
Date and Destination: 28-30 January 2013  
Brussels, Belgium.  
Members travelling: Deputy Ciaran Lynch (Chairman)  
Accompanying Official: Ronan Lenihan (Clerk)
2. Purpose of travel: OECD Parliamentary Days  
Date and Destination: 11-13 February 2013  
Paris, France.  
Members travelling: Deputy Liam Twomey (Vice -Chairman);  
Deputy Kevin Humphreys and Deputy Timmy Dooley  
Accompanying Official: Ronan Lenihan (Clerk)
3. Purpose of travel: Bureau of Economic Policy Advisors (BEPA)  
European Commission Conference  
Date and Destination: 6-7 May 2013  
Brussels, Belgium.  
Members travelling: Deputy Peter Mathews and Deputy Stephen Donnelly  
Accompanying Official: Conor Gouldsbury (Policy Advisor)
4. Purpose of travel: Eurofi Financial Forum  
Date and Destination: 11-13 September 2013  
Vilnius, Lithuania.  
Members travelling: Deputy Ciaran Lynch (Chairman)  
Accompanying Official: Ronan Lenihan (Clerk)
5. Purpose of travel: ECON Interparliamentary Meeting  
Date and Destination: 17 September 2013

Brussels, Belgium.

Members travelling: Deputy Ciaran Lynch (Chairman)

Accompanying Official: Derek Dignam, National Parliament Representative

6. Purpose of travel: United Nations Development Plan (UNDP)  
Budget Oversight meeting

Date and Destination: 20-27 September 2013

Hanoi, Vietnam.

Members travelling: Deputy Michael Creed

Accompanying Official: Ronan Lenihan (Clerk)

7. Purpose of travel: OECD Seminar

Date and Destination: 1-2 October 2013

Paris, France.

Members travelling: Deputy Arthur Spring

Accompanying Official: Eoin Hartnett (Junior Clerk)

8. Purpose of travel: Article 13 Economic and Financial Conference

Date and Destination: 15-18 October 2013

Vilnius, Lithuania.

Members travelling: Deputy Ciaran Lynch (Chairman)

Accompanying Official: Ronan Lenihan (Clerk)

## 9. EU Mainstreaming

### 9.1 Legislative Proposals

From January to December 2013, the Joint Committee considered EU matters at 10 meetings involving consideration of some 112 legislative proposals, of which further action or scrutiny was taken on the following 11 proposals:

PROPOSAL NO.	PROPOSAL TITLE	OUTCOME
COM(2012)280	Proposal for a Directive of the European Parliament and of the Council establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directives 77/91/EEC and 82/891/EC, Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC and 2011/35/EC and Regulation (EU) No 1093/2010	Agreed to invite officials from the Department of Finance to brief the Committee
COM(2013)71	Proposal for a Council Directive implementing enhanced cooperation in the area of financial transaction tax	Agreed to invite officials from the Department of Finance and Office of the Revenue Commissioners to brief the Committee
COM(2013)150	Green Paper: Long-Term Financing of the European Economy	It was agreed to continue to monitor developments in this area.
COM(2013)246	Amended Proposal for a Regulation of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund, the	Agreed to write to Department of Public Expenditure and Reform to request additional information

	Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund covered by the Common Strategic Framework and laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Council Regulation (EC) No 1083/2006	
COM(2013)266	Proposal for a Directive of the European Parliament and of the Council on the comparability of fees related to payment accounts, payment account switching and access to payment accounts with basic features	Agreed to write to Department of Finance to request additional information
COM(2013)348	Proposal for a Council Directive amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation	Agreed to write to the Department of Finance to seek further information
COM(2013)449	Proposal for a Directive of the European Parliament and of the Council on electronic invoicing in public procurement (Text with EEA relevance) {SWD(2013) 222 final} {SWD(2013) 223 final} {SWD(2013) 225 final}	Agreed to write to the Department of Public Expenditure and Reform to seek further information
COM(2013)520	Proposal for a Regulation of the European Parliament and of the Council establishing uniform rules and a uniform procedure for the resolution of credit institutions and certain	Agreed to invite officials from the Department of Finance to brief the Committee on the proposal

	investment firms in the framework of a Single Resolution Mechanism and a Single Bank Resolution Fund and amending Regulation (EU) No 1093/2010 of the European Parliament and of the Council	
COM(2013)547	Proposal for a Directive of the European Parliament and of the Council on payment services in the internal market and amending Directives 2002/65/EC, 2013/36/EU and 2009/110/EC and repealing Directive 2007/64/EC	Agreed to write to the Department of Finance to request further information on the implications of the proposal for Ireland
COM(2013)550	Proposal for a Regulation of the European Parliament and of the Council on interchange fees for card-based payment transactions	Agreed to write to the Department of Finance to request further information on the implications of the proposal for Ireland
COM(2013)721	Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards a standard VAT return	Agreed to write to the Department of Finance to express reservations on the added value of this proposal and also to seek the views of a stakeholder group

### 9.2 *EU Council Meetings*

The Joint Committee heard oral briefing from the Minister for Finance in advance of his attendance at EU Council meetings, on the following dates:-

JC Meeting Date	Minister	EU Council meeting
8 May	Mr. Michael Noonan TD, Minister for Finance	ECOFIN (14 May)
3 July	Mr. Michael Noonan TD, Minister for Finance	ECOFIN (9 July)
13 November	Mr. Michael Noonan TD, Minister for Finance	ECOFIN (15 November)

### 9.3 *Six-Monthly Report on Developments within the EU*

The Joint Committee met with Mr. Aidan Carrigan, Assistant Secretary at the Department of Finance in relation to the Department of Finance EU Scrutiny Report (July – December 2012) on the 9 May 2013.



## **10. Report on Functions and Powers**

The Joint Committee is currently satisfied with its present procedures and role.

Ciarán Lynch T.D.

Chairman

## APPENDIX 1: Orders of Reference

### *a. Functions of the Committee – derived from Standing Orders [DSO 82A; SSO 70A]*

- (1) The Select Committee shall consider and report to the Dáil on—
  - (a) such aspects of the expenditure, administration and policy of the relevant Government Department or Departments and associated public bodies as the Committee may select, and
  - (b) European Union matters within the remit of the relevant Department or Departments.
- (2) The Select Committee may be joined with a Select Committee appointed by Seanad Éireann to form a Joint Committee for the purposes of the functions set out below, other than at paragraph (3), and to report thereon to both Houses of the Oireachtas.
- (3) Without prejudice to the generality of paragraph (1), the Select Committee shall consider, in respect of the relevant Department or Departments, such—
  - (a) Bills,
  - (b) proposals contained in any motion, including any motion within the meaning of Standing Order 164,
  - (c) Estimates for Public Services, and
  - (d) other mattersas shall be referred to the Select Committee by the Dáil, and
  - (e) Annual Output Statements, and
  - (f) such Value for Money and Policy Reviews as the Select Committee may select.
- (4) The Joint Committee may consider the following matters in respect of the relevant Department or Departments and

associated public bodies, and report thereon to both Houses of the Oireachtas:

- (a) matters of policy for which the Minister is officially responsible,
  - (b) public affairs administered by the Department,
  - (c) policy issues arising from Value for Money and Policy Reviews conducted or commissioned by the Department,
  - (d) Government policy in respect of bodies under the aegis of the Department,
  - (e) policy issues concerning bodies which are partly or wholly funded by the State or which are established or appointed by a member of the Government or the Oireachtas,
  - (f) the general scheme or draft heads of any Bill published by the Minister,
  - (g) statutory instruments, including those laid or laid in draft before either House or both Houses and those made under the European Communities Acts 1972 to 2009,
  - (h) strategy statements laid before either or both Houses of the Oireachtas pursuant to the Public Service Management Act 1997,
  - (i) annual reports or annual reports and accounts, required by law, and laid before either or both Houses of the Oireachtas, of the Department or bodies referred to in paragraph (4)(d) and (e) and the overall operational results, statements of strategy and corporate plans of such bodies, and
  - (j) such other matters as may be referred to it by the Dáil and/or Seanad from time to time.
- (5) Without prejudice to the generality of paragraph (1), the Joint Committee shall consider, in respect of the relevant Department or Departments—
- (a) EU draft legislative acts standing referred to the Select Committee under Standing Order 105, including the compliance of such acts with the principle of subsidiarity,

- (b) other proposals for EU legislation and related policy issues, including programmes and guidelines prepared by the European Commission as a basis of possible legislative action,
  - (c) non-legislative documents published by any EU institution in relation to EU policy matters, and
  - (d) matters listed for consideration on the agenda for meetings of the relevant EU Council of Ministers and the outcome of such meetings.
- (6) A sub-Committee stands established in respect of each Department within the remit of the Select Committee to consider the matters outlined in paragraph (3), and the following arrangements apply to such sub-Committees:
- (a) the matters outlined in paragraph (3) which require referral to the Select Committee by the Dáil may be referred directly to such sub-Committees, and
  - (b) each such sub-Committee has the powers defined in Standing Order 83(1) and (2) and may report directly to the Dáil, including by way of Message under Standing Order 87.
- (7) The Chairman of the Joint Committee, who shall be a member of Dáil Éireann, shall also be the Chairman of the Select Committee and of any sub-Committee or Committees standing established in respect of the Select Committee.
- (8) The following may attend meetings of the Select or Joint Committee, for the purposes of the functions set out in paragraph (5) and may take part in proceedings without having a right to vote or to move motions and amendments:
- (a) Members of the European Parliament elected from constituencies in Ireland, including Northern Ireland,
  - (b) Members of the Irish delegation to the Parliamentary Assembly of the Council of Europe, and
  - (c) at the invitation of the Committee, other Members of the European Parliament.

*b. Scope and Context of Activities (derived from Standing Orders [DSO 82; SSO 70]*

- (1) The Joint Committee may only consider such matters, engage in such activities, exercise such powers and discharge such functions as are specifically authorised under its orders of reference and under Standing Orders.
- (2) Such matters, activities, powers and functions shall be relevant to, and shall arise only in the context of, the preparation of a report to the Dáil and/or Seanad.
- (3) It shall be an instruction to all Select Committees to which Bills are referred that they shall ensure that not more than two Select Committees shall meet to consider a Bill on any given day, unless the Dáil, after due notice given by the Chairman of the Select Committee, waives this instruction on motion made by the Taoiseach pursuant to Dáil Standing Order 26. The Chairmen of Select Committees shall have responsibility for compliance with this instruction.
- (4) The Joint Committee shall not consider any matter which is being considered, or of which notice has been given of a proposal to consider, by the Committee of Public Accounts pursuant to Dáil Standing Order 163 and/or the Comptroller and Auditor General (Amendment) Act 1993.
- (5) The Joint Committee shall refrain from inquiring into in public session or publishing confidential information regarding any matter if so requested, for stated reasons given in writing, by—
  - (a) a member of the Government or a Minister of State, or
  - (b) the principal office-holder of a body under the aegis of a Department or which is partly or wholly funded by the State or established or appointed by a member of the Government or by the Oireachtas:

Provided that the Chairman may appeal any such request made to the Ceann Comhairle / Cathaoirleach whose decision shall be final.

c. *Orders of Reference of the Joint sub-Committee on European Scrutiny-Finance and Public Expenditure*

- (1) That a sub-Committee (to be called the sub-Committee on European Scrutiny-Finance and Public Expenditure) be established pursuant to Standing Order 83(3). The sub-Committee shall examine, scrutinise and consider in regard to EU
  - draft legislative acts and proposals;
  - non-legislative documents;and shall report thereon to the Joint Committee on Finance Public Expenditure and Reform at regular intervals, but not less than quarterly.
- (2) The sub-Committee shall have the powers defined in Standing Order 83(1), (2), (4) and (7) (Dáil) and 71(1), (2), (4) and (7) (Seanad).
- (3) The sub-Committee shall consist of 9 Members of whom 7 shall be Members of Dáil Éireann and 2 shall be Members of Seanad Éireann;
- (4) The quorum of the sub-Committee shall be 3, of whom at least 1 shall be a Member of Dáil Éireann and 1 a Member of Seanad Éireann.
- (5) The Chairman of the Joint Committee, who shall be a member of Dáil Éireann, shall also be Chairman of the sub-Committee.

## APPENDIX 2: Membership

### *List of Members (Joint Committee)*

<b>Chairman:</b>	Liam Twomey (FG) (Chair)
<b>Deputies:</b>	Richard Boyd Barrett (PBP) Tom Barry (FG) Ciaran Cannon (FG) Ciara Conway (LAB) Michael Creed (FG) Pearse Doherty (SF) Regina Doherty (FG) Stephen S. Donnelly (IND) Timmy Dooley (FF) Alan Farrell (FG) Seán Fleming (FF) Mary Lou McDonald (SF) Michael McGrath (FF) Paul Murphy (SP) Kieran O'Donnell (FG) Pat Rabbitte (LAB) Arthur Spring (LAB) Peadar Toibín (SF) Brian Walsh (FG) Ciarán Lynch (LAB)
<b>Senators:</b>	Seán D. Barrett (IND) Paul Coghlan (FG) Michael D'Arcy (FG) Aideen Hayden (LAB) (Vice-Chair) Marc MacSharry (FF) Tom Sheahan (FG)

1. Deputies appointed to the Committee by order of the Dáil on 9 June 2011; Senators appointed to the Committee by order of the Seanad on 16 June 2011. Deputy Alex White elected as Chairman on 23 June 2011; Deputy Liam Twomey elected as Vice-Chairman on 23 June 2011.
2. Deputy Alex White promoted to Minister of State on 2 October 2012; Deputy Ciarán Lynch replaced Deputy White by order of the Dáil on 10 October 2012 and was elected Chairman on 10 October 2012.
3. Deputy Regina Doherty appointed on 3 July 2013 in place of Deputy Peter Mathews.
4. Deputy Pascal Donohoe appointed on 3 July 2013 in place of Deputy Billy Timmins and discharged on his appointment as Minister of State 12 July 2013 being replaced by Deputy Alan Farrell by order of the Dáil on 18 July 2013.
5. Deputy Timmy Dooley appointed on 21 June 2011 in place of Deputy Seán Ó Fearghail.
6. Deputy Simon Harris appointed on 28 November 2012 in place of Deputy Jim Daly.
7. Deputy Kevin Humphreys promoted to Minister of State on 15 July 2014. Deputy Pat Rabbitte replaced Deputy Humphreys by order of the Dáil on 17 July 2014.
8. Deputy Dara Murphy appointed on 19 July 2012 in place of Deputy Olivia Mitchell.
9. Deputy Aodhán Ó Riordáin appointed on 28 November 2012 in place of Deputy Michael McNamara who was appointed on 8 December 2011 in place of Deputy Thomas P. Broughan.
10. Deputy Brian Stanley appointed on 25 September 2012 in place of Deputy Pádraig Mac Lochlainn who was appointed on 14 December 2011 in place of Deputy Jonathan O'Brien.
11. Senator Paul Coghlan appointed on 14 June 2012 in place of Senator Denis O'Donovan who was appointed on 10 May 2012 in place of Senator Katherine Zappone.
12. Deputy Ciara Conway appointed on 24 September 2014 in place of Deputy Aodhán Ó Riordáin following his appointment as Minister of State.
13. Deputy Liam Twomey was elected chairman on 7 Oct 2014 on resignation of Deputy Ciarán Lynch as Chairman. Senator Aideen Hayden was elected vice-chairman on 7 Oct 2014 following election of Deputy Liam Twomey as Chairman.
14. Deputy Paul Murphy appointed on 23 October 2014 in place of Deputy Joe Higgins.
15. Deputy Tom Barry replaced Deputy Dara Murphy by Order of the Dáil on 18 November 2014.
16. Deputy Ciaran Cannon replaced Deputy Heather Humphreys by Order of the Dáil on 18 November 2014.
17. Deputy Brian Walsh replaced Deputy Simon Harris by Order of the Dáil on 18 November 2014.
18. Deputy Peadar Toibín replaced Deputy Brian Stanley by Order of the Dáil on 18 December 2014.
19. Senator Marc MacSharry replaced Senator Thomas Byrne on 12 March 2015.

## *List of Members (Select Committee)*

<b>Chairman:</b>	Liam Twomey (FG) (Chair)
<b>Deputies:</b>	Richard Boyd Barrett (PBP) Tom Barry (FG) Ciaran Cannon (FG) Ciara Conway (LAB) Michael Creed (FG) Pearse Doherty (SF) Regina Doherty (FG) Stephen S. Donnelly (IND) Timmy Dooley (FF) Alan Farrell (FG) Seán Fleming (FF) Ciarán Lynch (LAB) Mary Lou McDonald (SF) Michael McGrath (FF) Paul Murphy (SP) Kieran O'Donnell (FG) Pat Rabbitte (LAB) Arthur Spring (LAB) Peadar Toibín (SF) Brian Walsh (FG)

### **Notes**

20. Deputies appointed to the Committee by order of the Dáil on 9 June 2011; Senators appointed to the Committee by order of the Seanad on 16 June 2011. Deputy Alex White elected as Chairman on 23 June 2011; Deputy Liam Twomey elected as Vice-Chairman on 23 June 2011.
21. Deputy Alex White promoted to Minister of State on 2 October 2012; Deputy Ciarán Lynch replaced Deputy White by order of the Dáil on 10 October 2012 and was elected Chairman on 10 October 2012.
22. Deputy Regina Doherty appointed on 3 July 2013 in place of Deputy Peter Mathews.
23. Deputy Pascal Donohoe appointed on 3 July 2013 in place of Deputy Billy Timmins and discharged on his appointment as Minister of State 12 July 2013 being replaced by Deputy Alan Farrell by order of the Dáil on 18 July 2013.
24. Deputy Timmy Dooley appointed on 21 June 2011 in place of Deputy Seán Ó Fearghail.
25. Deputy Simon Harris appointed on 28 November 2012 in place of Deputy Jim Daly.
26. Deputy Kevin Humphreys promoted to Minister of State on 15 July 2014. Deputy Pat Rabbitte replaced Deputy Humphreys by order of the Dáil on 17 July 2014.
27. Deputy Dara Murphy appointed on 19 July 2012 in place of Deputy Olivia Mitchell.
28. Deputy Aodhán Ó Riordain appointed on 28 November 2012 in place of Deputy Michael McNamara who was appointed on 8 December 2011 in place of Deputy Thomas P. Broughan.
29. Deputy Brian Stanley appointed on 25 September 2012 in place of Deputy Pádraig Mac Lochlainn who was appointed on 14 December 2011 in place of Deputy Jonathan O'Brien.
30. Deputy Ciara Conway appointed on 24 September 2014 in place of Deputy Aodhán Ó Riordáin following his appointment as Minister of State.
31. Deputy Liam Twomey was elected chairman on 7 Oct 2014 on resignation of Deputy Ciarán Lynch as Chairman.
32. Deputy Paul Murphy appointed on 23 October 2014 in place of Deputy Joe Higgins.
33. Deputy Tom Barry replaced Deputy Dara Murphy by Order of the Dáil on 18 November 2014.
34. Deputy Ciaran Cannon replaced Deputy Heather Humphreys by Order of the Dáil on 18 November 2014.
35. Deputy Brian Walsh replaced Deputy Simon Harris by Order of the Dáil on 18 November 2014.
36. Deputy Peadar Toibín replaced Deputy Brian Stanley by Order of the Dáil on 18 December 2014.



*List of Members (Select sub-Committee on Finance)*

<b>Chairman:</b>	Liam Twomey (FG)
<b>Deputies:</b>	Richard Boyd Barrett (PBP) Ciara Conway (LAB) Pearse Doherty (SF) Alan Farrell (FG) Ciarán Lynch (LAB) Michael McGrath (FF) Kieran O' Donnell (FG) Brian Walsh (FG)

Notes:

1. Deputies appointed to the Committee on 12 July 2011
2. Deputy Alex White elected as Chairman on 12 July 2011
3. Deputy Liam Twomey elected as Vice Chairperson on 12 July 2011
4. Deputy Alex White promoted to Minister of State on 2 October 2012; Deputy Ciarán Lynch replaced Deputy White by order of the Dáil on 10 October 2012 and was elected Chairman on 10 October 2012.
5. Deputy Liam Twomey elected Chairman on 7 October 2014.
6. Deputy Ciara Conway appointed on 24 September 2014 in place of Deputy Aodhán Ó Riordán
7. Deputy Alan Farrell appointed on 18 July 2013 in place of Deputy Pascal Donohoe.
8. Deputy Brian Walsh appointed on 18 November 2014 in place of Deputy Simon Harris.

*List of Members (Select sub-Committee on Public Expenditure and Reform)*

**Chairman:** Liam Twomey (FG)

**Deputies:** Tom Barry (FG)  
Ciaran Cannon (FG)  
Michael Creed (FG)  
Regina Doherty (FG)  
Stephen S. Donnelly (IND)  
Seán Fleming (FF)  
Mary Lou McDonald (SF)  
Arthur Spring (LAB)

Notes:

9. Deputies appointed to the Committee on 12 July 2011
10. Deputy Alex White elected as Chairman on 12 July 2011
11. Deputy Liam Twomey elected as Vice Chairperson on 23 June 2011
12. Deputy Alex White promoted to Minister of State on 2 October 2012; Deputy Ciarán Lynch replaced Deputy White by order of the Dáil on 10 October 2012 and was elected Chairman on 10 October 2012.
13. Deputy Liam Twomey elected Chairman on 7 October 2014.
14. Deputy Tom Barry appointed on 18 November 2014 in place of Deputy Dara Murphy.
15. Deputy Ciaran Cannon appointed on 18 November 2014 in place of Deputy Heather Humphreys
16. Deputy Regina Doherty appointed on 3 July 2013 in place of Deputy Peter Mathews.

*List of Members (Select sub-Committee on The Department of the Taoiseach)*

**Chairman:** Liam Twomey (FG)

**Deputies:** Tom Barry (FG)  
Ciaran Cannon (FG)  
Seán Fleming (FF)  
Ciarán Lynch (LAB)  
Paul Murphy (SP)  
Pat Rabbitte (LAB)  
Peadar Toibín (SF)  
Brian Walsh (FG)

**Notes:**

1. Deputies appointed to the Committee on 12 July 2011.
2. Deputy Alex White elected as Chairman on 12 July 2011.
3. Deputy Liam Twomey elected as Vice Chairperson on 12 July 2011.
4. Deputy Alex White promoted to Minister of State on 2 October 2012; Deputy Ciarán Lynch replaced Deputy White by order of the Dáil on 10 October 2012 and was elected Chairman on 10 October 2012
5. Deputy Liam Twomey elected Chairman on 7 October 2014.
6. Deputy Tom Barry appointed on 18 November 2014 in place of Deputy Dara Murphy.
7. Deputy Ciaran Cannon appointed on 18 November 2014 in place of Deputy Heather Humphreys.
8. Deputy Paul Murphy appointed on 23 October 2014 in place of Deputy Joe Higgins.
9. Deputy Pat Rabbitte appointed on 17 July 2014 in place of Deputy Kevin Humphreys.
10. Deputy Peadar Toibin appointed on 18 December 2014 in place of Deputy Brian Stanley.
11. Deputy Brian Walsh appointed on 18 November 2014 in place of Deputy Simon Harris.

*List of Members (Joint sub-Committee on EU Scrutiny-Finance and Public Expenditure)*

<b>Chairman:</b>	Liam Twomey (FG)
<b>Deputies:</b>	Ciara Conway (LAB) Pearse Doherty (SF) Ciarán Lynch (LAB) Michael McGrath (FF) Paul Murphy (SP) Brian Walsh (FG)
<b>Senators:</b>	Marc MacSharry (FF) Tom Sheahan (FG)

Notes:

1. Deputies appointed to the Committee on 8 December 2011
2. Deputy Alex White elected as Chairman on 8 December 2011
3. Deputy Liam Twomey elected as Vice Chairperson on 8 December 2011
4. Deputy Alex White promoted to Minister of State on 2 October 2012; Deputy Ciarán Lynch replaced Deputy White by order of the Dáil on 10 October 2012 and was elected Chairman on 10 October 2012.
5. Deputy Liam Twomey elected Chairman on 7 October 2014
6. Deputy Ciara Conway appointed on 24 September in place of Deputy Aodhán Ó Riordán.
7. Deputy Paul Murphy appointed on 23 October 2014 in place of Deputy Joe Higgins.
8. Deputy Brian Walsh appointed on 18 November 2014 in place of Deputy Simon Harris.

*List of Members (Joint sub-Committee on Global Taxation)*

**Chairman:** Ciarán Lynch (LAB)

**Deputies:** Richard Boyd Barrett (PBP)  
Pearse Doherty (SF)  
Michael McGrath (FF)  
Dara Murphy (FG)  
Aodhán Ó Riordáin (LAB)  
Liam Twomey (FG) (Vice-Chair)

**Senators:** Thomas Byrne (FF)  
Tom Sheahan (FG)

Notes:

1. Deputies appointed to the Committee on 26 June 2013
2. Deputy Ciarán Lynch elected as Chairman on 26 June 2013
3. Deputy Liam Twomey elected as Vice Chairperson on 26 June 2013
4. Deputy Liam Twomey elected Chairman on 7 October 2014

### APPENDIX 3: Meetings of the Joint Committee

The following are the details, in date order, of the scheduled meetings of the Joint Committee which took place during the period under report.

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
J64 10/1/2013	<ul style="list-style-type: none"> <li>i. Pre-Legislative scrutiny of Draft General Scheme of Freedom of Information (Amendment) Bill, 2012</li> <li>ii. Discussion with European Commissioner responsible for Taxation, Customs Union, Anti-fraud, Audit and Statistics</li> </ul>	<ul style="list-style-type: none"> <li>• Mr. Brendan Howlin TD, Minister for Public Expenditure and Reform</li> <li>• Commissioner Algirdas Semeta</li> </ul>
J65 16/1/2013	Matters relating to the economy including banking and credit provision	<ul style="list-style-type: none"> <li>• Mr. Patrick Honohan, Governor of the Central Bank of Ireland</li> </ul>
J66 24/1/2013	Overview of the Irish economy and funding requirements	<i>Officials from the NTMA</i> <ul style="list-style-type: none"> <li>• Mr. John Corrigan, Chief Executive</li> <li>• Mr. Oliver Whelan, Director of Funding and Debt Management</li> <li>• Mr. Brendan Murphy, Director of Finance</li> </ul>

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
J67 31/1/2013	Scrutiny of COM(2011)398 and COM(2012)388: Multiannual Financial Framework 2014-2020	<ul style="list-style-type: none"> <li>• Mr. Brendan O’Leary, Dept. of Finance</li> <li>• Ms. Niamh Campbell, Dept. of Finance</li> <li>• Mr. Kyle O’Sullivan, Dept. of the Taoiseach</li> <li>• Mr. Jim Deane, Dept. of Public Expenditure and Reform</li> <li>• Ms. Brid Cannon, Dept. of Agriculture, Food and the Marine</li> <li>• Mr. Pat Kelly, Dept. of Jobs, Enterprise and Innovation</li> <li>• Mr. Vincent Landers, Dept. of Education and Skills</li> </ul>
J68 6/2/2013	Pre-Legislative scrutiny of Draft General Scheme of Freedom of Information (Amendment) Bill, 2012	<p><i>National Union of Journalists (NUJ)</i></p> <ul style="list-style-type: none"> <li>• Mr. Seamus Dooley</li> <li>• Mr. Gerry Curran</li> <li>• Mr. Michael Brennan</li> <li>• Ms. Emma O’Kelly</li> <li>• Mr. Ken Foxe</li> <li>• Mr. Colm O Mongain</li> </ul> <p>• Mr. Gavin Sheridan, thestory.ie</p> <p><i>Anti-Deportation Ireland (ADI)</i></p> <ul style="list-style-type: none"> <li>• Mr. Luke Bukha</li> <li>• Ms. Josephine Bakaabatsile</li> <li>• Ms. Patricia Murambinda, Anti-Deportation Ireland</li> <li>• Mr. Joe Moore, Anti-Deportation Ireland</li> </ul> <p><i>Office of the Information Commissioner</i></p> <ul style="list-style-type: none"> <li>• Ms. Emily O’Reilly, Information Commissioner</li> <li>• Mr. Stephen Rafferty, Information Commission</li> </ul>

<b>Meeting No. and Date</b>	<b>Topic</b>	<b>Organisations, Groups and Individuals who attended</b>
J69 7/2/2013	Pre-legislative scrutiny of Draft General Scheme of Freedom of Information (Amendment) Bill, 2012	<i>National Newspapers of Ireland (NNI)</i> <ul style="list-style-type: none"> <li>• Mr. Frank Cullen, Director</li> <li>• Ms. Dearbhail McDonald, Irish Independent</li> <li>• Mr. Carl O'Brien, The Irish Times</li> <li>• Mr. Mark Tighe, The Sunday Times</li> </ul>
J70 20/2/2013	Matters relating to access to credit provision	<ul style="list-style-type: none"> <li>• Mr. John Trethowan, Head of the Credit Review Office</li> </ul>
J71 20/3/2013	Pre-Legislative Scrutiny of Draft General Scheme of Freedom of Information (Amendment) Bill, 2012	<ul style="list-style-type: none"> <li>• Mr. Ed Hammond, Centre for Public Scrutiny (Britain)</li> </ul>
J72 28/3/2013	<ul style="list-style-type: none"> <li>i. Recording of decisions taken at the meeting of the sub-Committee on EU Scrutiny on 13 March 2013</li> <li>ii. Consideration of correspondence item 2013/462 IBOA and IBRC redundancy issues</li> </ul>	
J73 4/4/2013	Scrutiny of COM(2012)80 - Framework for the recovery and resolution of credit institutions and investment firms in the European Union	<i>Officials from the Department of Finance</i> <ul style="list-style-type: none"> <li>• Mr. Aidan Carrigan</li> <li>• Mr. Pat Casey</li> <li>• Mr. Kevin Nolan</li> <li>• Mr. Cathal Sheridan</li> </ul> <i>Official from the Central Bank of Ireland</i> <ul style="list-style-type: none"> <li>• Mr. Greg Dempsey</li> </ul>



<b>Meeting No. and Date</b>	<b>Topic</b>	<b>Organisations, Groups and Individuals who attended</b>
J74 10/4/2013	Review of the 2013 Annual Growth Survey	<i>European Commission Representation in Ireland</i> <ul style="list-style-type: none"> <li>• Mr. Nigel Nagarajan, DG ECFIN</li> <li>• Mr. Jonathan Claridge, Political Section</li> <li>• Mr. Graham Stull, DG ECFIN</li> </ul>
J75 17/4/2013	Review of banking charges in the Irish Financial Sector	<i>Officials from the Central Bank of Ireland</i> <ul style="list-style-type: none"> <li>• Mr. Bernard Sheridan, Director of Consumer Protection</li> <li>• Mr. Mick Stewart, Deputy Head of Consumer Protection – Banking &amp; Policy Division</li> <li>• Ms. Linda Murphy, Senior Regulator, Consumer Protection – Banking &amp; Policy Division</li> </ul> <i>Irish Small and Medium Enterprises (ISME)</i> <ul style="list-style-type: none"> <li>• Mr. Mark Fielding, Chief Executive</li> </ul>
J76 24/4/2013	Fiscal Assessment Report – April 2013	<i>Representatives from the Irish Fiscal Advisory Council</i> <ul style="list-style-type: none"> <li>• Professor John McHale, Chairman</li> <li>• Professor Alan Barrett, Council Member</li> <li>• Mr. Sebastian Barnes, Council Member</li> <li>• Dr. Donal Donovan, Council Member</li> <li>• Mr. Diarmaid Smyth, Chief Economist</li> </ul>
J77 30/4/2013	Stability Programme Update - 2013	<ul style="list-style-type: none"> <li>• Mr. Michael Noonan TD, Minister for Finance</li> </ul> <i>Officials from the Department of Finance</i> <ul style="list-style-type: none"> <li>• Mr. Shane Enright</li> <li>• Mr. John Palmer</li> <li>• Mr. John McCarthy</li> <li>• Mr. Niall Feerick</li> <li>• Mr. Patrick Quill</li> </ul>

<b>Meeting No. and Date</b>	<b>Topic</b>	<b>Organisations, Groups and Individuals who attended</b>
J78 8/5/2013	Pre-ECOFIN Council briefing	<ul style="list-style-type: none"> <li>• Mr. Michael Noonan TD, Minister for Finance</li> </ul> <p><i>Officials from the Department of Finance</i></p> <ul style="list-style-type: none"> <li>• Mr. Jim O'Brien</li> <li>• Mr. Aidan Carrigan</li> <li>• Ms. Brenda McVeigh</li> <li>• Ms. Niamh Campbell</li> <li>• Ms. Susan O'Reilly</li> </ul>
J79 9/5/2013	Dept. of Finance: Six-Monthly EU Scrutiny report (July-December 2012)	<p><i>Officials from the Department of Finance</i></p> <ul style="list-style-type: none"> <li>• Mr. Aidan Carrigan</li> <li>• Mr. Tony Gallagher</li> <li>• Mr. Des O'Leary</li> <li>• Mr. Fergal Ó Brolcháin</li> <li>• Ms. Niamh Campbell</li> <li>• Ms. Brenda McVeigh</li> </ul>
J80 22/5/2013	i. Dept. of the Taoiseach Strategy Statement 2011-2014  ii. IFSC Clearing House Group	<p><i>Officials from the Department of the Taoiseach</i></p> <ul style="list-style-type: none"> <li>• Mr. Martin Fraser</li> <li>• Mr. John Shaw</li> <li>• Ms. Pauline Kiernan</li> <li>• Ms. Michelle McKiernan</li> </ul>
J81 29/5/2013	Property Tax Collection	<p><i>Office of the Revenue Commissioners</i></p> <ul style="list-style-type: none"> <li>• Ms. Josephine Feehily, Chairman</li> <li>• Mr. Michael Gladney, Collector General</li> <li>• Ms. Vivienne Dempsey, Local Property Tax Project Manager</li> </ul>
J82 5/6/2013	Third Report of Review of Non-Disclosure Provisions (Section 32) of the Freedom of Information Act 1997	<ul style="list-style-type: none"> <li>• Ms. Emily O'Reilly, Information Commissioner</li> <li>• Mr. Stephen Rafferty, Office of the Information Commissioner</li> </ul>

<b>Meeting No. and Date</b>	<b>Topic</b>	<b>Organisations, Groups and Individuals who attended</b>
J83 19/6/2013	<p>i. Disposal of State Assets</p> <p>ii. Quarterly Review of 2013 Public Expenditure Against Profiles</p>	<ul style="list-style-type: none"> <li>• Mr. Brendan Howlin TD, Minister for Public Expenditure and Reform</li> <li>• Ms. Eileen Fitzpatrick, NewERA</li> </ul> <p><i>Officials from the Department of Public Expenditure and Reform</i></p> <ul style="list-style-type: none"> <li>• Ms. Deirdre Hanlon</li> <li>• Mr. John Howlin</li> <li>• Mr. David Moloney</li> <li>• Mr. Brendan Ellison</li> <li>• Ms. Cep Carty</li> </ul>
J84 3/7/2013	Review of Ecofin matters under Irish EU Presidency	<ul style="list-style-type: none"> <li>• Mr. Michael Noonan TD, Minister for Finance</li> </ul> <p><i>Officials from the Department of Finance</i></p> <ul style="list-style-type: none"> <li>• Mr. Aidan Carrigan</li> <li>• Mr. Jim O'Brien</li> </ul>
J85 10/7/2013	Review of the Invest in Irish Job Scheme-A Proposal to set up a Job and Social Cohesion Initiative	<ul style="list-style-type: none"> <li>• Mr. Frank Flannery, Chairman, Forum on Philantropy and Fundraising</li> <li>• Ms. Deirdre Mortell, former CEO of the One Foundation</li> <li>• Ms. Caroline Casey, founder – Kanchi foundation</li> <li>• Mr. Paul O'Hara, CEO, Ashoka</li> <li>• Ms. Loretta Glucksman, Chair – Worldwide Ireland Funds</li> </ul>
J86 17/7/2013	Insolvency Service of Ireland	<ul style="list-style-type: none"> <li>• Mr. Lorcan O'Connor, Director, Insolvency Service Ireland</li> </ul>
J87 3/9/2013	Overview of the Financial Sector	<p><i>Representatives of Allied Irish Banks</i></p> <ul style="list-style-type: none"> <li>• Mr. David Duffy, CEO</li> <li>• Mr. Bernard Byrne, Director of Personal and Banking Business</li> <li>• Mr. Myles O'Grady, Acting Chief Financial Officer</li> <li>• Mr. Brendan O'Connor, Head of Financial Solutions Group</li> </ul>

<b>Meeting No. and Date</b>	<b>Topic</b>	<b>Organisations, Groups and Individuals who attended</b>
J88 4/9/2013	Overview of the Financial Sector	<p><i>Representatives of Bank of Ireland</i></p> <ul style="list-style-type: none"> <li>• Mr. Richie Boucher, Group Chief Executive</li> <li>• Mr. Stephen Mason, Director – Mortgage Arrears Resolution Strategy (MARS) and RoI Collections</li> <li>• Mr. Gerry Prizeman, Head of Small Business and Agriculture</li> <li>• Mr. Pat Farrell, Head of Group Communications and Government Relations</li> </ul> <p><i>Representatives of Ulster Bank Group</i></p> <ul style="list-style-type: none"> <li>• Mr. Jim Brown, Chief Executive</li> <li>• Mr. Stephen Bell, Chief Risk Officer</li> <li>• Mr. Gerry Prizeman, Head of Small Business and Agriculture</li> <li>• Mr. Tom Leahy, Regional Director South, Corporate Banking Division</li> </ul>



<b>Meeting No. and Date</b>	<b>Topic</b>	<b>Organisations, Groups and Individuals who attended</b>
J90 11/9/2013	Overview of the 2014 Pre-Budget Submissions	<ul style="list-style-type: none"> <li>• Dr. Nat O'Connor, TASC</li> <li>• Dr. Tom McDonnell, TASC</li> <li>• Fr. Seán Healy, SJI</li> <li>• Sr. Brigid Reynolds, SJI</li> <li>• Ms. Michelle Murphy, SJI</li> <li>• Mr. John-Mark McCafferty, SVP</li> <li>• Mr. Fergus Finlay, Barnardos</li> <li>• Mr. Ned Brennan, Respond</li> <li>• Mr. Ray Fanning, Respond</li> <li>• Mr. Bob Jordan, Threshold</li> <li>• Mr. Mike Allen, Focus Ireland</li> <li>• Ms. Niamh Randall, Simon Community</li> <li>• Mr. Ian Talbot, Chambers Ireland</li> <li>• Mr. Seán Murphy, Chambers Ireland</li> <li>• Mr. AJ Noonan, SFA</li> <li>• Ms. Aviné McNally, SFA</li> <li>• Mr. Fergal O'Brien, IBEC</li> <li>• Ms. Majella Fitzpatrick, IBEC</li> <li>• Mr, Brian Keegan, CCAB</li> <li>• Mr. Paul Dillon, CCAB</li> <li>• Mr. Micheál O'Connor, SCSi</li> <li>• Mr. Edward McAuley, SCSi</li> <li>• Mr. Jim McCabe, NOFFLA</li> </ul>

<b>Meeting No. and Date</b>	<b>Topic</b>	<b>Organisations, Groups and Individuals who attended</b>
J91 12/9/2013	Overview of the 2014 Pre-Budget Submissions	<ul style="list-style-type: none"> <li>• Ms. Orla Barry, MHR</li> <li>• Ms. Caroline McGrath, MHR</li> <li>• Dr. Matthew Sadlier, IMO</li> <li>• Ms. Vanessa Hethrington, IMO</li> <li>• Ms. Kathleen O'Meara, ICS</li> <li>• Mr. Chris Macy, IHF</li> <li>• Mr. Gerry Martin, ASI</li> <li>• Ms. Grainne McGettrick, ASI</li> <li>• Mr. John Bryan, IFA</li> <li>• Mr. Pat Smyth, IFA</li> <li>• Mr. Tom Doyle, IFA</li> <li>• Mr. John Dunne, Carers' Assoc</li> <li>• Mr. Michael Harty, HCCI</li> <li>• Mr. Peter Rigney, ICTU</li> <li>• Mr. Tom Healy, ICTU</li> <li>• Mr. John Steward, INOU</li> <li>• Ms. Bríd O'Brien, INOU</li> <li>• Mr. James Doorley, NYCI</li> <li>• Ms. Ann Irwin, NWCI</li> <li>• Mr. John Dolan, DFI</li> <li>• Ms. Jacqueline Grogan, DFI</li> <li>• Mr. Pat McCormack, ICMSA</li> <li>• Mr. John Enright, ICMSA</li> <li>• Ms. Yvonne Woods, FLAC</li> <li>• Ms. Yvonne O'Sullivan, FLAC</li> </ul>
J92 25/9/2013	Matters relating to the economy including mortgage resolution, banking and credit provision	<ul style="list-style-type: none"> <li>• Mr. Patrick Honohan, Governor of the Central Bank of Ireland</li> </ul>

<b>Meeting No. and Date</b>	<b>Topic</b>	<b>Organisations, Groups and Individuals who attended</b>
J93 2/10/2013	<p>i. Recording of Decisions taken at EU Scrutiny sub-Committee meetings of 19 June, 23 July and 2 October 2013</p> <p>ii. Scrutiny of COM(2013)71 - Proposal for a Council Directive implementing enhanced cooperation in the area of financial transaction tax</p>	<p><i>Officials from the Department of Finance</i></p> <ul style="list-style-type: none"> <li>• Ms. Brenda McVeigh</li> <li>• Mr. Seamus Milne</li> <li>• Mr. Liam Smith</li> </ul> <p><i>Officials from the Office of the Revenue Commissioners</i></p> <ul style="list-style-type: none"> <li>• Ms. Jim Byrne</li> <li>• Mr. Brian Boyle</li> <li>• Ms. Marie Hurley</li> </ul>
J94 8/10/2013	Matters relating to macro-economic forecasting	<i>Meeting Adjourned – Lack of Quorum</i>
J95 8/10/2013	Matters relating to macro-economic forecasting	<p><i>Officials from the Department of Finance</i></p> <ul style="list-style-type: none"> <li>• Mr. John McCarthy</li> <li>• Ms. Mary Dalton</li> <li>• Mr. Shane Enright</li> <li>• Mr. Gavin Sweeney</li> </ul>
J96 9/10/2013	Private meeting	



Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
J97 7/11/2013	<p>i.Matters relating to Local Property Tax (LPT)</p> <p>ii.Scrutiny of COM(2013)520 – Proposal for a Regulation of the European Parliament and of the Council establishing uniform rules and a uniform procedure for the resolution of credit institutions and certain investment firms in the framework of a Single Resolution Mechanism and a Single Resolution Fund</p>	<p><i>Office of the Revenue Commissioners</i></p> <ul style="list-style-type: none"> <li>• Ms. Josephine Feehily, Chairman</li> <li>• Mr. Michael Gladney, Collector General</li> <li>• Ms. Vivienne Dempsey, Local Property Tax Project Manager</li> </ul> <p><i>Officials from the Department of Finance</i></p> <ul style="list-style-type: none"> <li>• Mr. Aidan Carrigan</li> <li>• Mr. Pat Casey</li> <li>• Mr. Cathal Sheridan</li> <li>• Mr. Liam Morris</li> <li>• Mr. Greg Dempsey</li> </ul>
J98 13/11/2013	Pre-ECOFIN Council briefing	<ul style="list-style-type: none"> <li>• Mr. Michael Noonan TD, Minister for Finance</li> </ul> <p><i>Officials from the Department of Finance</i></p> <ul style="list-style-type: none"> <li>• Mr. Jim O'Brien</li> <li>• Mr. Emma Cunningham</li> <li>• Mr. Pat Casey</li> <li>• Mr. Des O'Leary</li> </ul>

<b>Meeting No. and Date</b>	<b>Topic</b>	<b>Organisations, Groups and Individuals who attended</b>
J99 20/11/2013	Proposed changes to the pay and file tax date	<i>Representatives of Irish Tax Institute</i> <ul style="list-style-type: none"> <li>• Mr. Mark Redmond, Chief Executive</li> <li>• Ms. Sandra Clarke, Tax Practitioner and Council Member</li> <li>• Mr. Billy Irwin, Tax Practitioner and Council Member</li> <li>• Ms Cora O'Brien, Director of Policy</li> </ul>
J100 5/12/2013	Fiscal Assessment Report – November 2013	<i>Representatives from the Irish Fiscal Advisory Council</i> <ul style="list-style-type: none"> <li>• Professor John McHale</li> <li>• Professor Alan Barrett</li> <li>• Mr. Sebastian Barnes</li> <li>• Dr. Donal Donovan</li> <li>• Dr. Róisín O'Sullivan</li> <li>• Mr. Diarmaid Smyth</li> </ul>
J101 18/12/2013	Private Meeting	

## **APPENDIX 4: MINUTES OF PROCEEDINGS OF THE JOINT COMMITTEE**

### **JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM MINUTES OF MEETING OF THURSDAY 10 JANUARY 2013**

The Joint Committee met at 14.32 in Committee Room 2, a quorum being present.

#### **1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd-Barrett, Michael Creed, Stephen S. Donnelly, Timmy Dooley, Seán Fleming, Simon Harris, Joe Higgins, Heather Humphreys, Kevin Humphreys, Ciarán Lynch (*in the chair*), Mary Lou McDonald, Dara Murphy, Kieran O'Donnell, Brian Stanley and Liam Twomey.

Senators: Seán D. Barrett, Thomas Byrne and Paul Coghlan

Apologies: Deputies Peter Mathews and Michael McGrath

#### **In Private Session**

#### **2. ITEM DISCUSSED IN PRIVATE SESSION**

#### **3. ITEM DISCUSSED IN PRIVATE SESSION**

#### **4. ITEM DISCUSSED IN PRIVATE SESSION**

#### **In Public Session**

#### **5. CONSIDERATION OF GENERAL SCHEME OF FREEDOM OF INFORMATION BILL, 2012**

Minister Brendan Howlin made a presentation which was followed by a question and answer session.

#### **6. DISCUSSION WITH COMMISSIONER ALGIRDAS SEMETA – EUROPEAN COMMISSIONER RESPONSIBLE FOR TAXATION, CUSTOMS, ANTI-FRAUD AND AUDIT.**

Commissioner Semeta made a presentation which was followed by a question and answer session.

#### **7. ADJOURNMENT**

The meeting adjourned *sine die* at 17.21.

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Ciarán Lynch, T.D.

Chairman

16 January 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF WEDNESDAY 16 JANUARY 2013**

The Joint Committee met at 14.08 in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd-Barrett, Michael Creed, Pearse Doherty, Stephen S. Donnelly, Sean Fleming, Simon Harris, Joe Higgins, Heather Humphreys, Kevin Humphreys, Ciarán Lynch (*in the chair*) Peter Mathews, Mary Lou McDonald, Dara Murphy, Kieran O'Donnell, Aodhán Ó'Riordáin Arthur Spring and Pascal Donohoe,\*.

Senators: Sean D. Barrett, Thomas Byrne, Paul Coghlan and Michael D'Arcy.

Apologies: Deputy Michael McGrath.

\*In substitution for Deputy Liam Twomey

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**7. MATTERS RELATING TO THE ECONOMY INCLUDING BANKING AND CREDIT PROVISION**

Professor Patrick Honohan, Governor – Central Bank of Ireland, made a presentation which was followed by a question and answer session.

**8. ADJOURNMENT**

The meeting adjourned *Sine Die* at 16:50.

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Ciarán Lynch, T.D.

Chairman

24 January 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF THURSDAY 24 JANUARY 2013**

The Joint Committee met at 14.22 in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd-Barrett, Michael Creed, Pearse Doherty, Stephen S. Donnelly, Sean Fleming, Simon Harris, Joe Higgins, Heather Humphreys, Kevin Humphreys, Ciarán Lynch (*in the chair*) Peter Mathews, Michael McGrath, Kieran O'Donnell, Aodhán Ó'Riordáin and Brian Stanley.

Senators: Sean D. Barrett, Thomas Byrne and Jillian Van Turnout\*.

Apologies: Deputy Dara Murphy.

\*In part substitution for Senator Sean D. Barrett

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**7. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**8. OVERVIEW OF THE IRISH ECONOMY AND FUNDING REQUIREMENTS**

Mr. John Corrigan, Chief Executive Officer, National Treasury Management Agency, accompanied by Mr. Oliver Whelan, Director of Funding and Debt Management and Mr. Brendan Murphy, Director of Finance made a presentation which was followed by a question and answer session.

**9. ADJOURNMENT**

The meeting adjourned *Sine Die* at 16:48.

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Ciarán Lynch, T.D.

Chairman

31 January 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM  
MINUTES OF MEETING OF THURSDAY 31 JANUARY 2013**

The Joint Committee met at 11.48 a.m. in Committee Room 3, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Michael Creed, Pearse Doherty, Stephen S. Donnelly, Joe Higgins, Kevin Humphreys, Ciarán Lynch (*in the chair*) Peter Mathews, Dara Murphy, Kieran O'Donnell, Arthur Spring, Brian Stanley and Liam Twomey.

Senators: Thomas Byrne and Michael D'Arcy.

Apologies: Deputy Mary Lou McDonald and Senator Paul Coghlan.

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**6. RECORDING OF DECISIONS TAKEN AT THE MEETING OF THE JOINT-SUB COMMITTEE ON EU  
SCRUTINY – FINANCE AND PUBLIC EXPENDITURE OF 31 JANUARY 2013**

It was agreed to note in public the following decisions taken:

<b>Proposal</b>	<b>Title</b>	<b>Decision</b>
COM(2012)350	Proposal for a Directive of the European Parliament and of the Council amending Directive 2009/65/EC on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) as regards depositary functions, remuneration policies and sanctions	No Further Scrutiny
COM(2012)420	Amended proposal for a Directive of the European Parliament and of the Council on criminal sanctions for insider dealing and market manipulation.	No Further Scrutiny
COM(2012) 421	Amended proposal for a Regulation of the European Parliament and of the Council on insider dealing and market manipulation (market abuse) (submitted in accordance with article 293(2) TFEU).	No Further Scrutiny
COM(2012)428	Proposal for a Council Directive amending Directive 2006/112/EC on the common	No Further Scrutiny

	system of value added tax as regards a quick reaction mechanism against VAT fraud	
COM(2012)521	Proposal for a Regulation of the European Parliament and of the Council amending Council Regulation (EC) No 111/2005 laying down rules for the monitoring of trade between the Community and third countries in drug precursors	No Further Scrutiny
COM(2012)548	Proposal for a Regulation of the European Parliament and of the Council Amending Regulation (EC) No 273/2004 on drug precursors	No Further Scrutiny
COM(2012)567	Proposal for a Council Decision amending Decision 2009/790/EC authorising Poland to extend the application of a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax	Noted
COM(2012)611	Proposal for a Council Decision authorising Bulgaria and Romania to apply measures derogating from Article 5 of Directive 2006/112/EC on the common system of value added tax	Noted
COM(2012)624	Amending Letter No 1 to the Draft General Budget 2013 Statement of Expenditure by Section - Section III – Commission	Noted

## **In Private Session**

### **7. ITEM DISCUSSED IN PRIVATE SESSION**

### **8. ITEM DISCUSSED IN PRIVATE SESSION**

## **In Public Session**

### **9. SCRUTINY OF COM(2011)398 AND COM(2012)388-MULTIANNUAL FINANCIAL FRAMEWORK 2014-2020**

Ms. Niamh Campbell, Department of Finance, accompanied by Mr. Kyle O'Sullivan, Department of the Taoiseach, Mr. Jim Deane, Department of Public Expenditure and Reform, Ms. Brid Cannon, Department of Agriculture, Food and the Marine, Mr. Pat Kelly, Department of Jobs, Enterprise and Innovation, and Mr. Vincent Landers, Department of Education and Skills made a presentation which was followed by a question and answer session.

### **10. ADJOURNMENT**

The meeting adjourned *Sine Die* at 13:51.

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Ciarán Lynch, T.D.

Chairman

6 February 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF WEDNESDAY 6 FEBRUARY 2013**

The Joint Committee met at 9:41 a.m. in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd-Barrett, Michael Creed, Timmy Dooley, Seán Flemming, Joe Higgins, Heather Humphreys, Kevin Humphreys, Ciarán Lynch (*in the chair*) Peter Mathews, Mary Lou McDonald, Michael McGrath, Kieran O'Donnell, Brian Stanley, Billy Timmins and Liam Twomey.

Senators: Seán D. Barrett and Michael D'Arcy.

Other members attending: Senator David Cullinane.

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**7. PUBLIC CONSULTATION ON THE DRAFT HEADS OF THE GENERAL SCHEME OF THE FREEDOM OF INFORMATION (AMENDMENT) BILL 2012**

**SESSION I: NATIONAL UNION OF JOURNALISTS (NUJ) 10.00A.M.-11.30A.M.**

Mr. Gerry Curran, accompanied by Mr. Séamus Dooley, Mr. Michael Brennan, Ms. Emma O'Kelly, Mr. Ken Foxe and Mr. Colm O'Mongain made a presentation which was followed by a question and answer session.

**SESSION II: MR. GAVIN SHERIDAN (THESTORY.IE) 11.30A.M.-1.00P.M.**

Mr. Gavin Sheridan made a presentation which was followed by a question and answer session.

**SESSION III: ANTI-DEPORTATION IRELAND (ADI) 2.30P.M.-4.00P.M.**

Mr. Luke Bukha, accompanied by Ms. Josephine Bakaabatsile, Ms. Patricia Murambinda and Mr. Joe Moore, made a presentation which was followed by a question and answer session.

**SESSION IV: MS. EMILY O'REILLY (INFORMATION COMMISSIONER) 4.30P.M.-6.00P.M.**

Ms. Emily O'Reilly made a presentation which was followed by a question and answer session.



**8. ADJOURNMENT**

The meeting adjourned at 5:33 p.m. until 9:30 a.m. on Thursday 7 February.

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Ciarán Lynch, T.D.

Chairman

7 February 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM  
MINUTES OF MEETING OF THURSDAY 7 FEBRUARY 2013**

The Joint Committee met at 9:46 a.m. in Committee Room 3, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Catherine Byrne\*, Aengus Ó'Snodaigh\*\*, Mary Mitchell O'Connor\*\*\*, Heather Humphreys, Regina Doherty\*\*\*\*, Kevin Humphreys, Peter Mathews, Gerry Buttimer\*\*\*\*\*, Dara Murphy, Aodhán Ó'Ríordáin Sandra McLellan\*\*\*\*\* and Liam Twomey (*in the chair*).

Senators: John Crown\*\*\*\*\*

\*In substitution for Deputy Michael Creed

\*\*In substitution for Deputy Pearse Doherty

\*\*\*In substitution for Deputy Simon Harris

\*\*\*\*In part substitution for Deputy Heather Humphreys

\*\*\*\*\*In part substitution for Deputy Peter Mathews

\*\*\*\*\*In substitution for Deputy Brian Stanley

\*\*\*\*\*In substitution for Senator Sean D. Barrett

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**5. Public Consultation on the Draft Heads of the General Scheme of the Freedom of Information (Amendment) Bill 2012**

**National Newspapers of Ireland (NNI)**

Mr. Frank Cullen, Director NNI, accompanied by Mr. Carl O'Brien, The Irish Times, Mr. Mark Tighe, The Sunday Times and Ms. Dearbhail McDonald, Irish Independent made a presentation which was followed by a question and answer session.

**In Private Session**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**7. ITEM DISCUSSED IN PRIVATE SESSION**

**8. ADJOURNMENT**

The meeting adjourned *Sine Die* at 11:40 a.m.

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Ciarán Lynch, T.D.

Chairman

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF WEDNESDAY 20 FEBRUARY 2013**

The Joint Committee met at 14.09 in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd-Barrett, Pearse Doherty, Simon Harris, Joe Higgins, Kevin Humphreys, Ciarán Lynch (*in the chair*) Peter Mathews, Mary Lou McDonald, Michael McGrath, Dara Murphy, Kieran O'Donnell, Brendan Ryan\* and Brian Stanley.

Senators: Thomas Byrne, Paul Coghlan, Aideen Hayden and Fidelma Healy-Eames\*\*.

Apologies: Deputies Heather Humphreys and Arthur Spring.

\*In substitution for Deputy Arthur Spring

\*\* In substitution for Senator Michael D'Arcy

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**7. MATTERS RELATING TO ACCESS TO CREDIT PROVISION**

Mr. John Trethowan, Head of the Credit Review Office, made a presentation which was followed by a question and answer session. The Committee agreed that the Chairman would write to the Minister for Finance, the Secretary General of the Department of Finance, the Governor of the Central Bank of Ireland and both the CEOs and the Chairpersons of both Bank of Ireland and Allied Irish Bank requesting that all refused applications for credit be automatically informed of the Credit Review Office. All letters of refusal should detail the role and contact details of the Credit Review Office and advise that upon refusal of the initial application the applicant must first request the bank conduct an internal review/appeal before appealing, if unsuccessful with the internal review/appeal, the decision to the CRO.

**8. ADJOURNMENT**

The meeting adjourned *Sine Die* at 16:08.

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Ciarán Lynch, T.D.

Chairman

20 March 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF WEDNESDAY 20 MARCH 2013**

The Joint Committee met at 14.14 in Committee Room 1, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd-Barrett, Timmy Dooley, Sean Fleming, Martin Heydon\*, Kevin Humphreys, Ciarán Lynch (*in the chair*), Michael McNamara\*\*, Aodhán O'Ríordáin and Brian Stanley.

Senators: Jillian van Turnhout\*\*\*.

Apologies: Deputies Peter Mathews, Mary Lou McDonald and Dara Murphy.

\* In substitution for Deputy Liam Twomey

\*\*In part substitution for Deputy Aodhán Ó'Ríordáin

\*\*\* In substitution for Senator Seán D. Barrett

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**5. PUBLIC CONSULTATION ON THE DRAFT HEADS OF THE GENERAL SCHEME OF THE FREEDOM OF INFORMATION (AMENDMENT) BILL 2012**

Mr. Ed Hammond, Research and Information Manager, Centre for Public Scrutiny (Britain), made a presentation which was followed by a question and answer session.

**In Private Session**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**7. ITEM DISCUSSED IN PRIVATE SESSION**

**8. ITEM DISCUSSED IN PRIVATE SESSION**

**9. ADJOURNMENT**

The meeting adjourned *Sine Die* at 15.28.

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Ciarán Lynch, T.D.

Chairman

28 March 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM  
MINUTES OF MEETING OF THURSDAY 28 MARCH 2013**

The Joint Committee met at 10.06 a.m. in Committee Room 3, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd-Barrett, Robert Dowds\*, Mary Mitchell O'Connor\*\*, Heather Humphreys, Michael McNamara\*\*\*, Kevin Humphreys, Ciarán Lynch (*in the chair*), Catherine Byrne\*\*\*\*, Arthur Spring and Liam Twomey.

Senators: Paul Coghlan.

Apologies: Deputies Joe Higgins, Peter Mathews and Mary Lou McDonald.

\* In substitution for Deputy Michael Creed

\*\*In substitution for Deputy Simon Harris

\*\*\* In part substitution for Deputy Heather Humphreys

\*\*\*\*In substitution for Deputy Peter Mathews

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**7. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**8. RECORDING OF DECISIONS TAKEN AT THE MEETING OF THE JOINT SUB-COMMITTEE ON EU  
SCRUTINY –FINANCE AND PUBLIC EXPENDITURE OF 13 MARCH 2013**

It was agreed to note the following decisions taken by the sub-Committee on Scrutiny:

<b>Proposal</b>	<b>Title</b>	<b>Decision</b>
COM(2012)280	Proposal for a Directive of the European Parliament and of the Council establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directives 77/91/EEC and 82/891/EC, Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC and 2011/35/EC and Regulation (EU) No 1093/2010	Further Scrutiny Required
COM(2012)724	Proposal for a Regulation of the European Parliament and of the Council amending certain legislative acts in the domain of agricultural and fishery statistics	No Further Scrutiny
COM(2012)754	Proposal for a Council Regulation adjusting with the	No

	effect from 1 July 2012 the remuneration and pension of the officials and other servants of the European Union and the correction coefficients applied thereto	Further Scrutiny
COM(2012)755	Proposal for a Council Regulation adjusting, from 1 July 2012, the rate of contribution to the pension scheme of officials and other servants of the European Union	No Further Scrutiny
COM(2013)8	Proposal for a Council Decision authorising France to apply a reduced rate of taxation to unleaded petrol used as motor fuel and consumed in Corsican departments in accordance with Article 19 of Directive 2003/96/EC	No Further Scrutiny
COM(2012)377	Proposal for a Regulation of the European Parliament and of the Council introducing, on the occasion of the accession of Croatia, special temporary measures for the recruitment of officials and temporary staff of the European Union	Noted
COM(2012)475	Proposal for a Council Decision amending Decisions 2009/791/EC and 2009/1013/EU authorising Germany and Austria respectively to continue to apply a measure derogating from Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax	Noted
COM(2012)654	Proposal for a Council Decision authorising Belgium to apply a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax	Noted
COM(2012)661	Proposal for a Council Decision amending Decision 2010/39/EU authorising Portugal to continue to apply a measure derogating from Articles 168, 193 and 250 of Directive 2006/112/EC on the common system of value added tax	Noted
COM(2012)667	Proposal for a Council Decision authorising Slovenia to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax	Noted
COM(2012)792	Proposal for a Council Implementing Decision amending Implementing Decision 2011/77/EU on granting Union financial assistance to Ireland	Noted

Further, under the terms of reference which established the sub-Committee on EU scrutiny, that sub-Committee is required to report to the Joint Committee on Finance Public Expenditure and Reform at regular intervals and it was agreed that the Clerk would prepare a report for the Joint Committee to consider at its next meeting.

#### **9. CONSIDERATION OF CORRESPONDENCE ITEMS 2013/462 AND 2013/479/482**

It was agreed to note both items of correspondence received on behalf of the IBOA. It was further agreed to note that the IBOA wished to withdraw the request to meet with the Joint Committee and, consequently, it was agreed that this matter requires no further consideration.

#### **10. ADJOURNMENT**

The meeting adjourned *Sine Die* at 10:17 a.m.

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Ciarán Lynch, T.D.

Chairman

4 April 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM  
MINUTES OF MEETING OF THURSDAY 4 APRIL 2013**

The Joint Committee met at 15.01 in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Timmy Dooley, , Simon Harris, Joe Higgins, Kevin Humphreys, Ciarán Lynch (*in the chair*), Michael McGrath, Kieran O'Donnell, Aodhán Ó'Ríordáin and Robert Dowds\*.

Senators: Seán D. Barrett, Thomas Byrne and Paul Coghlan.

Apologies: Deputies Sean Fleming, Heather Humphreys, Peter Mathews, Mary Lou McDonald, Dara Murphy and Arthur Spring

\* In substitution for Deputy Arthur Spring

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**6. RECORDING OF DECISIONS TAKEN AT THE MEETING OF THE JOINT SUB-COMMITTEE ON EU  
SCRUTINY – FINANCE AND PUBLIC EXPENDITURE OF 4 APRIL 2013**

It was agreed to note the following decisions taken by the sub-Committee on Scrutiny:

<b>Proposal</b>	<b>Title</b>	<b>Decision</b>
COM(2011)862	Proposal for a Regulation of the European Parliament and of the Council on European Social Entrepreneurship Fund.	No Further Scrutiny
COM(2012)496	Amended proposal for a Regulation of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund covered by the Common Strategic Framework and laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Council Regulation (EC) No 1083/2006	No Further Scrutiny
COM(2013)1	Proposal for a Council Regulation on the waiver from the requirement to submit entry and exit summary declarations for Union goods that are moved across the Neum corridor	No Further Scrutiny

COM(2013)44	Proposal for a Regulation of the European Parliament and of the Council on information accompanying transfers of funds	No Further Scrutiny
COM(2013)45	Proposal for a Directive of the European Parliament and of the Council on the prevention of the use of the financial system for the purpose of money laundering and terrorist financing	No Further Scrutiny
COM(2013)52	Proposal for a Council Directive adapting certain directives in the field of public procurement, by reason of the accession of Croatia	No Further Scrutiny
COM(2013)53	Proposal for a Council Directive adapting certain directives in the field of taxation, by reason of the accession of Croatia	No Further Scrutiny
COM(2013)59	Proposal for a Council Directive adapting certain Directives in the field of financial services, by reason of the accession of Croatia	No Further Scrutiny
COM(2013)91	Proposal for a Council Decision on the position to be adopted, on behalf of the European Union, in the EEA Joint Committee concerning an amendment to Annex XXI to the EEA Agreement	No Further Scrutiny

It was further agreed that the Clerk would write to the Department of Finance to seek an update on COM (2011)142. This proposal, regarding a Directive on credit agreements relating to residential property, was previously discussed in October 2011.

Further, under the terms of reference which established the sub-Committee on EU scrutiny, that sub-Committee is required to report to the Joint Committee on Finance, Public Expenditure and Reform at regular intervals and it was agreed that the Clerk would prepare a report for the Joint Committee to consider at its next meeting.

#### **7. SCRUTINY OF COM(2012)280-FRAMEWORK FOR THE RECOVERY AND RESOLUTION OF CREDIT INSTITUTIONS AND INVESTMENT FIRMS IN THE EUROPEAN UNION**

Mr. Aidan Carrigan, Mr. Pat Casey and Mr. Kevin Nolan, Department of Finance, accompanied by Mr. Greg Dempsey and Mr. John Lavelle, Central Bank of Ireland made a presentation which was followed by a question and answer session. It was further agreed that the Clerk would forward a copy of the transcript of the meeting to the Minister for Finance for his consideration on the observations of members.

#### **8. ADJOURNMENT**

The meeting adjourned *Sine Die* at 16:41.

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Liam Twomey, T.D.

Vice-Chairman

10 April 2013



**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF WEDNESDAY 10 APRIL 2013**

The Joint Committee met at 14.08 in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Stephen S. Donnelly, Timmy Dooley, Simon Harris, Heather Humphreys, Peter Mathews, Michael McGrath, Brian Stanley, Billy Timmins and Liam Twomey (*in the chair*).

Senators: Seán D. Barrett, Thomas Byrne and Paul Coghlan.

Apologies: Deputies Kevin Humphreys, Ciarán Lynch, Mary Lou McDonald, Dara Murphy, Kieran O'Donnell and Arthur Spring.

**In Public Session**

**2. REVIEW OF THE ANNUAL GROWTH SURVEY 2013-REPRESENTATIVES OF THE EUROPEAN COMMISSION REPRESENTATION IN IRELAND**

Mr. Nigel Nagarajan, Resident Advisor on Economic and Financial Affairs, accompanied by Mr. Jonathan Claridge, Head of Political Section and Mr. Graham Stull, Economic Analyst, made a presentation which was followed by a question and answer session.

**In Private Session**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**7. ITEM DISCUSSED IN PRIVATE SESSION**

**8. ADJOURNMENT**

The meeting adjourned *Sine Die* at 15:49.

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Ciarán Lynch, T.D.

Chairman

17 April 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF WEDNESDAY 17 APRIL 2013**

The Joint Committee met at 14.10 in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard, Boyd Barrett, Michael Creed, Stephen S. Donnelly, Timmy Dooley, Simon Harris, Heather Humphreys, Kevin Humphreys, Ciarán Lynch (*in the chair*), Peter Mathews, Michael McGrath, Dara Murphy, Kieran O'Donnell, Aodhán Ó'Riordáin, Arthur Spring, Brian Stanley and Peter Fitzpatrick\*.

Senators: Thomas Byrne, Paul Coghlan and Aideen Hayden.

Apologies: Deputies Joe Higgins, Mary Lou McDonald and Senator Sean D. Barrett

\* In substitution for Deputy Billy Timmins

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**7. REVIEW OF BANKING CHARGES IN THE IRISH FINANCIAL SECTOR-REPRESENTATIVES FROM THE CENTRAL BANK OF IRELAND AND IRISH SMALL AND MEDIUM ENTERPRISES ASSOCIATION (ISME)**

Mr. Bernard Sheridan, accompanied by Mr. Mick Stewart and Ms. Linda Murphy, Central Bank of Ireland and Mr. Mark Fielding, Chief Executive, ISME made a presentation which was followed by a question and answer session.

**8. ADJOURNMENT**

The meeting adjourned *Sine Die* at 17:00.

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Ciarán Lynch, T.D.

Chairman

24 April 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF WEDNESDAY 24 APRIL 2013**

The Joint Committee met at 14.06 in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Pearse Doherty, Stephen S. Donnelly, Simon Harris, Joe Higgins, Heather Humphreys, Kevin Humphreys, Peter Mathews, Mary Lou McDonald, Michael McGrath, Kieran O'Donnell, Arthur Spring and Liam Twomey (*in the chair*).

Senators: Thomas Byrne and Paul Coghlan.

Apologies: Deputies Ciarán Lynch and Dara Murphy

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**5. REVIEW OF THE FISCAL ASSESSMENT REPORT (APRIL 2013)-IRISH FISCAL ADVISORY COUNCIL**

Professor John McHale, Chairman of the Irish Fiscal Advisory Council, accompanied by Professor Alan Barrett, Dr. Donal Donovan, Mr. Sebastian Barnes and Mr. Diarmaid Smyth made some opening remarks. This was followed by a question and answer session.

**6. ADJOURNMENT**

The meeting adjourned *Sine Die* at 17:35.

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Ciarán Lynch, T.D.

Chairman

30 April 2013

## **MINUTES OF MEETING OF TUESDAY 30 APRIL 2013**

The Joint Committee met at 17.40 in Committee Room 2, a quorum being present.

### **1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Pearse Doherty, Stephen S. Donnelly, Simon Harris, Heather Humphreys, Kevin Humphreys, Ciarán Lynch (*in the chair*), Peter Mathews, Michael McGrath, Dara Murphy, Aodhán Ó'Ríordáin and Liam Twomey.

Senators: Seán D. Barrett, Fidelma Healy Eames\* and Michael D'Arcy.

Apologies: Deputy Mary Lou McDonald and Senator Thomas Byrne

\*In substitution for Senator Paul Coghlan

### **In Private Session**

#### **2. ITEM DISCUSSED IN PRIVATE SESSION**

#### **3. ITEM DISCUSSED IN PRIVATE SESSION**

#### **4. ITEM DISCUSSED IN PRIVATE SESSION**

#### **5. ITEM DISCUSSED IN PRIVATE SESSION**

### **In Public Session**

#### **6. THE STABILITY PROGRAMME UPDATE-APRIL 2013**

Mr. Michael Noonan TD, Minister for Finance made some opening remarks. This was followed by a question and answer session.

### **7. ADJOURNMENT**

The meeting adjourned *Sine Die* at 19:10.

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Liam Twomey, T.D.

Vice-Chairman

8 May 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM  
MINUTES OF MEETING OF WEDNESDAY 8 MAY 2013**

The Joint Committee met at 16.34 in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Pearse Doherty, Stephen S. Donnelly, Joe Higgins, Heather Humphreys, Kevin Humphreys, Peter Mathews, Mary Lou McDonald, Michael McGrath, Dara Murphy, Kieran O'Donnell and Liam Twomey (*in the Chair*).

Senators: Seán D. Barrett, Thomas Byrne, Paul Coghlan and Aideen Hayden.

Apologies: Deputies Ciarán Lynch and Arthur Spring

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**7. PRE-ECOFIN COUNCIL BRIEFING**

Mr. Michael Noonan TD, Minister for Finance made some opening remarks. This was followed by a question and answer session.

**8. ADJOURNMENT**

The meeting adjourned *Sine Die* at 18.36.

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Ciarán Lynch, T.D.

Chairman

9 May 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM  
MINUTES OF MEETING OF THURSDAY 9 MAY 2013**

The Joint Committee met at 10.15 a.m. in Committee Room 3, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Catherine Byrne\*, Stephen S. Donnelly, Denis Naughten\*\*, Heather Humphreys, Kevin Humphreys, Robert Dowds\*\*\*, Peter Mathews, Ciara Conway\*\*\*\* and Liam Twomey (in the Chair).

Senators: Ivana Bacik\*\*\*\*\* and Thomas Byrne.

Apologies: Deputies Ciarán Lynch and Mary Lou McDonald

\* In substitution for Deputy Michael Creed

\*\* In substitution for Deputy Joe Higgins

\*\*\* In substitution for Deputy Ciarán Lynch

\*\*\*\* In substitution for Deputy Aodhán Ó'Ríordáin

\*\*\*\*\* In substitution for Senator Aideen Hayden

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**4. DEPARTMENT OF FINANCE EU SCRUTINY REPORT JULY - DECEMBER 2012**

Mr. Aidan Carrigan accompanied by Mr. Tony Gallagher, Mr. Des O'Leary, Mr. Fergal Ó'Brolcháin, Ms. Niamh Campbell and Ms. Brenda McVeigh Department of Finance, made some opening remarks. This was followed by a question and answer session

**5. ADJOURNMENT**

The meeting adjourned *Sine Die* at 11.50 a.m.

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Ciarán Lynch, T.D.  
Chairman  
22 May 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM  
MINUTES OF MEETING OF WEDNESDAY 22 MAY 2013**

The Joint Committee met at 14.11 in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Sean Fleming, Joe Higgins, Kevin Humphreys, Ciarán Lynch (*in the chair*), Peter Mathews, Dara Murphy, Arthur Spring, Brian Stanley and Liam Twomey.

Senators: Marie Moloney\*

Apologies: Deputies Pearse Doherty and Mary Lou McDonald

\*In substitution for Senator Aideen Hayden

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**5. (I) DEPARTMENT OF THE TAOISEACH STRATEGY STATEMENT 2011-2014; (II) IFSC  
CLEARING HOUSE GROUP**

Mr. Martin Fraser, Secretary General, Department of the Taoiseach, accompanied by Mr. John Shaw, Ms. Pauline Kiernan and Ms. Michelle McKiernan made some opening remarks. This was followed by a question and answer session.

**6. ADJOURNMENT**

The meeting adjourned *Sine Die* at 16:00.

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Liam Twomey, T.D.

Vice-Chairman

29 May 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF WEDNESDAY 29 MAY 2013**

The Joint Committee met at 15.31 in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Michael Creed, Pearse Doherty, Sean Fleming, Simon Harris, Joe Higgins, Heather Humphreys, Kevin Humphreys, Peter Mathews, Mary Lou McDonald, Michael McGrath, Dara Murphy, Kieran O'Donnell, Aodhan Ó'Ríordáin, Arthur Spring, Brian Stanley, Billy Timmins and Liam Twomey (*in the chair*).

Senators: Thomas Byrne, Paul Coughlan, Michael D'Arcy and Aideen Hayden

Apologies: Deputy Ciarán Lynch

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**7. PROPERTY TAX COLLECTION- OFFICE OF THE REVENUE COMMISSIONERS**

Ms. Josephine Feehily, Chairman, Office of the Revenue Commissioners, accompanied by Mr. Michael Gladney and Ms. Vivienne Dempsey made some opening remarks. This was followed by a question and answer session.

**8. ADJOURNMENT**

The meeting adjourned *Sine Die* at 17:42.

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Ciarán Lynch, T.D.

Chairman

5 June 2013



**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF WEDNESDAY 5 JUNE 2013**

The Joint Committee met at 12:07 in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Pearse Doherty, Stephen S. Donnelly, Timmy Dooley, Seán Fleming, Simon Harris, Joe Higgins, Heather Humphreys, Willie Penrose\*, Ciarán Lynch (*in the chair*), Mary Lou McDonald, Dara Murphy, Aodhan Ó'Ríordáin, Robert Dowds\*\*, Jonathan O'Brien\*\*\* and Liam Twomey

Senators: Thomas Byrne and Lorraine Higgins\*\*\*\*

Apologies: Deputy Peter Mathews

\* In substitution for Deputy Kevin Humphreys

\*\* In substitution for Deputy Arthur Spring

\*\*\* In substitution for Deputy Brian Stanley

\*\*\* In substitution for Senator Aideen Hayden

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**7. ITEM DISCUSSED IN PRIVATE SESSION**

**8. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**7. THIRD REPORT RE. REVIEW OF SECTION 32 (NON-DISCLOSURE PROVISIONS) OF THE FREEDOM OF INFORMATION ACT 1997**

Ms. Emily O'Reilly, Information Commissioner, accompanied by Mr. Stephen Rafferty made some opening remarks. This was followed by a question and answer session. It was agreed that Clerk would write to each Secretary General and enclose a copy of the report of Information Commissioner and request each Secretary General to respond to the comments of the Commissioner following which the Committee would consider a draft report. Further, it was agreed the Clerk would be forwarding an amendment to the Committee's draft report on its pre-legislative scrutiny of the Freedom of Information Bill highlighting to take account of members' views on Section 32 (3).

**8. ADJOURNMENT**

The meeting adjourned *Sine Die* at 15:50.

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Ciarán Lynch, T.D.

Chairman

19 June 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF WEDNESDAY 19 JUNE 2013**

The Joint Committee met at 16.37 in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Michael Creed, Pearse Doherty, Stephen S. Donnelly, Seán Fleming, Joe Higgins, Kevin Humphreys, Ciarán Lynch (*in the chair*), Peter Mathews, Mary Lou McDonald, Michael McGrath, Dara Murphy, Kieran O'Donnell, Aodhán Ó'Ríordáin, Arthur Spring and Liam Twomey

Senators: Thomas Byrne and Paul Coghlan

Other Members Attending: Deputy Robert Dowds

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**7. ITEM DISCUSSED IN PRIVATE SESSION**

**8. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**9. I) DISPOSAL OF STATE ASSETS; (II) QUARTERLY REVIEW OF ESTIMATES**

Mr. Brendan Howlin TD, Minister for Public Expenditure and Reform accompanied by Ms. Eileen Fitzpatrick, NewERA and Departmental Officials made some opening remarks. This was followed by a question and answer session.

**10. ADJOURNMENT**

The meeting adjourned *Sine Die* at 19.20.

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Ciarán Lynch, T.D.

Chairman

3 July 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF WEDNESDAY 3 JULY 2013**

The Joint Committee met at 14.33 in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Michael Creed, Pearse Doherty, Regina Doherty, Stephen S. Donnelly, Paschal Donohoe, Timmy Dooley, Simon Harris, Heather Humphreys, Kevin Humphreys, Ciarán Lynch (*in the chair*), Mary Lou McDonald, Michael McGrath, Dara Murphy, Kieran O'Donnell, Aodhán Ó'Ríordáin, Arthur Spring, Brian Stanley and Noel Harrington\*.

Senators: Thomas Byrne, Paul Coghlan, Michael D'Arcy, Aideen Hayden, Lorraine Higgins\*\* and Tom Sheahan

Apologies: Deputies Joe Higgins and Liam Twomey

Other Members Attending: Deputy Peter Mathews

\*In substitution for Deputy Liam Twomey

\*\*In substitution for Senator Aideen Hayden (for part of the meeting)

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**7. EXPRESSIONS OF SYMPATHY**

The Chairman on his own behalf and on behalf of the Committee extended sympathy to Deputy Joe Higgins and his family on the death of Deputy Higgin's mother. Ar Dheis Dé go raibh a anam dílis.

**8. TERMS OF REFERENCE OF THE SUB-COMMITTEE ON GLOBAL TAXATION; DISCUSSION ON MOTIONS SUBMITTED**

The motions refer to the sub-Committee on Global Taxation and specifically addressed the Terms of Reference conferred on the sub-Committee by the Joint Committee.

The motions were taken in the order in which they were submitted. The Motion from Deputy Doherty and the amendment to the Motion as submitted by Deputy Dara Murphy were disposed of first, followed by Deputy Boyd-Barrett's Motion and then that of Deputy Higgins.

The Chairman, having reexamined the tapes of the Joint Committee meeting of 5 June, stated that the Joint Committee agreed that the priority for now was to examine

the international taxation architecture and how Ireland interacts with that architecture. The purpose was to publish a report that had standing. The Chairman confirmed that the Joint Committee had agreed that this would be the case. In addition, it had been agreed that initially the sub-Committee would engage with witnesses representing the policy platform. This would include the Department of Finance; the Revenue Commissioners; the OECD; policy, academic and taxation experts. It was then for the Committee to decide on its next step once this initial phase concluded. The Chairman recounted that Deputy Doherty specifically requested that witnesses would not be confined to "forces of the state" or forces deemed to be giving/representing a "statist" view. It was agreed that the Committee would invite independent experts to brief the sub-Committee in its examination. However, it was clearly agreed not to invite the multinationals.

The Chairman read into the record the motions received as follows:

Deputy Pearse Doherty motion:

*"That the Sub-Committee on Global Taxation may invite, if it sees it as appropriate, and after hearing from the OECD, the Department of Finance, the Revenue Commissioner and the Minister of Finance, and the other named individuals discussed at the Sub-Committee on Global Taxation meeting of 26 June, other witnesses before the committee."*

Deputy Richard Boyd Barrett motion:

*"That the Joint Committee on Finance, Public Expenditure and Reform sub-committee on Global Corporate/Multi-national Taxation Architecture, shall as part of its terms of reference, invite into the committee to give testimony and answer questions, representatives of multinational corporations based here in Ireland, including representatives of Apple, Google, Facebook and other such corporations as the sub committee may deem appropriate".*

Deputy Joe Higgins motion:

*"that the sub-committee on Global Taxation shall invite Chief Executive Officers, and other appropriate senior executives, from multinational corporations and financial institutions to give information and answer questions in public session on their companies' taxation policies and procedures"*

Deputy Dara Murphy motion:

To delete all words after "That the Sub-Committee on Global Taxation" and substitute the following:

*"shall report to the Joint Committee following its consideration of evidence from the OECD; the Department of Finance; the Revenue Commissioners; the Minister for Finance, and other relevant taxation and academic experts on the global corporate/multinational taxation architecture and Ireland's relationship with that tax architecture. Such report to recommend, if it sees it as appropriate, as to further enquires and proposed witnesses."*

**Division 1** - Question put: "That the Amendment in the Name of Deputy Murphy is agreed." - time 15.15. The Committee divided: **Tá, 20; Níl, 4.**

**Members voting Tá:** Deputies Michael Creed, Regina Doherty, Stephen S. Donnelly, Paschal Donohoe, Timmy Dooley, Simon Harris, Heather Humphreys, Kevin Humphreys, Ciarán Lynch, Michael McGrath, Dara Murphy, Kieran O'Donnell, Aodhán Ó Ríordáin, Arthur Spring, Noel Harrington (in substitution for Deputy Liam Twomey); Senators Thomas Byrne, Paul Coghlan, Michael D'Arcy, Lorraine Higgins (in substitution for Senator Aideen Hayden) and Tom Sheahan.

**Members voting Níl:** Deputies Richard Boyd Barrett, Pearse Doherty, Mary Lou McDonald and Brian Stanley.

The Question was declared carried.

**Division 2** - Question put: That Deputy Boyd Barrett's motion is agreed - time 15.32.  
The Committee divided: **Tá, 4; Níl, 19.**

**Members voting Tá:** Deputies Richard Boyd Barrett, Pearse Doherty, Mary Lou McDonald and Brian Stanley

**Members voting Níl:** Deputies Michael Creed, Regina Doherty, Stephen S. Donnelly, Paschal Donohoe, Simon Harris, Heather Humphreys, Kevin Humphreys, Ciarán Lynch, Michael McGrath, Dara Murphy, Kieran O'Donnell, Aodhán Ó Ríordáin, Arthur Spring; Senators Thomas Byrne, Paul Coghlan, Michael D'Arcy, Aideen Hayden and Tom Sheahan.

The Question was declared lost.

Deputy Richard Boyd Barrett moved Deputy Joe Higgins motion in his absence. The Chairman put the question and declared the question lost.

#### **9. REVIEW OF ECOFIN MATTERS UNDER IRISH EU PRESIDENCY**

Mr. Michael Noonan TD, Minister for Finance accompanied by Departmental Officials made some opening remarks. This was followed by a question and answer session.

#### **10. ADJOURNMENT**

The meeting adjourned *Sine Die* at 17.11.

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Liam Twomey, T.D.

Vice-Chairman

10 July 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF WEDNESDAY 10 JULY 2013**

The Joint Committee met at 14.07 in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Pearse Doherty, Regina Doherty, Stephen S. Donnelly, Paschal Donohoe, Timmy Dooley, Simon Harris, Joe Higgins, Heather Humphreys, Kevin Humphreys, Ciarán Lynch (*in the chair*), Mary Lou McDonald, Michael McGrath, Dara Murphy, Kieran O'Donnell, Aodhán Ó'Ríordáin and Liam Twomey.

Senators: Tony Mulcahy\* and Aideen Hayden

\*In substitution for Senator Michael D'Arcy

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**7. ITEM DISCUSSED IN PRIVATE SESSION**

**8. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**9. REVIEW OF THE INVEST IN IRISH JOBS SCHEME-A PROPOSAL TO SET UP A JOB AND SOCIAL COHESION INITIATIVE [FORUM ON PHILANTHROPY AND FUNDRAISING]**

Mr. Frank Flannery, Chairman, accompanied by Ms. Loretta Glucksman, Ms. Caroline Casey, Ms. Deirdre Mortell and Mr. Paul O'Hara made some opening remarks. This was followed by a question and answer session.

**10. ADJOURNMENT**

The meeting adjourned *Sine Die* at 16.42.

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Ciarán Lynch, T.D.

Chairman

17 July 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM  
MINUTES OF MEETING OF WEDNESDAY 17 JULY 2013**

The Joint Committee met at 14.07 in Committee Room 1, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Pearse Doherty, Regina Doherty, Stephen S. Donnelly, Timmy Dooley, Heather Humphreys, Ciarán Lynch (*in the chair*), Mary Lou McDonald, Michael McGrath, Dara Murphy, Kieran O'Donnell, Aodhán Ó'Ríordáin, Arthur Spring and Liam Twomey.

Senators: Thomas Byrne

Apologies: Deputy Paschal Donohoe

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**6. REVIEW OF THE INSOLVENCY SERVICE OF IRELAND**

Mr. Lorcan O'Connor, Director, Insolvency Service of Ireland made some opening remarks. This was followed by a question and answer session.

**7. ADJOURNMENT**

The meeting adjourned *Sine Die* at 16.35.

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Ciarán Lynch, T.D.

Chairman

3 September 2013



**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM  
MINUTES OF MEETING OF TUESDAY 3 SEPTEMBER 2013**

The Joint Committee met at 14.05 in Committee Room 3, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Pearse Doherty, Regina Doherty, Stephen S. Donnelly, Alan Farrell, Simon Harris, Joe Higgins, Heather Humphreys, Ciarán Lynch (*in the chair*), Michael McGrath, Kieran O'Donnell, Aodhán Ó'Ríordáin, Arthur Spring and Liam Twomey.

Senators: Seán D. Barrett, Thomas Byrne, Paul Coghlan and Terry Brennan\*

Apologies: Deputies Timmy Dooley and Dara Murphy

Other Members Attending: Deputies Peter Mathews and Shane Ross

\*In substitution for Senator Michael D'Arcy

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**6. REVIEW OF THE BANKING SECTOR AND THE ECONOMY**

Mr. David Duffy, Chief Executive Officer, Allied Irish Banks Ltd, made some opening remarks. This was followed by a question and answer session.

**7. ADJOURNMENT**

The meeting adjourned at 18.10 until 10.00a.m. on Wednesday 4<sup>th</sup> September.

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Ciarán Lynch, T.D.

Chairman

4 September 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF WEDNESDAY 4 SEPTEMBER 2013**

The Joint Committee met at 10.07 a.m. in Committee Room 3, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Michael Creed, Pat Deering\*, Pearse Doherty, Regina Doherty, Stephen S. Donnelly, Simon Harris, Joe Higgins, Heather Humphreys, Ciarán Lynch (*in the chair*), Michael McGrath, Dara Murphy, Kieran O'Donnell, Aodhán Ó'Riordáin, Arthur Spring and Liam Twomey.

Senators: Seán D. Barrett, Thomas Byrne, Paul Coghlan and Michael D'Arcy

Apologies: Deputies Timmy Dooley and Mary Lou McDonald

Other Members Attending: Deputies Peter Mathews and Shane Ross

\*In substitution for Deputy Michael Creed for part of the meeting

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**5. OVERVIEW OF THE FINANCIAL SECTOR – BANK OF IRELAND**

Mr. Richie Boucher, Group Chief Executive, Bank of Ireland, made some opening remarks. This was followed by a question and answer session.

The meeting suspended at 13.45 and resumed at 14.35

**6. OVERVIEW OF THE FINANCIAL SECTOR – ULSTER BANK**

Mr. Jim Brown, Chief Executive Officer, Ulster Bank, made some opening remarks. This was followed by a question and answer session.

**7. ADJOURNMENT**

The meeting adjourned at 17.42 until 10.00 a.m. on Thursday 5<sup>th</sup> September.

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Ciarán Lynch, T.D.

Chairman

5 September 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM  
MINUTES OF MEETING OF THURSDAY 5 SEPTEMBER 2013**

The Joint Committee met at 10.10 in Committee Room 1, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Pearse Doherty, Regina Doherty, Stephen S. Donnelly, Timmy Dooley, Alan Farrell, Simon Harris, Joe Higgins, Ciarán Lynch (*in the chair*), Mary Lou McDonald, Michael McGrath, Kieran O'Donnell, Aodhán Ó'Riordáin and Arthur Spring.

Senators: Seán D. Barrett, Thomas Byrne, Paul Coghlan and Michael D'Arcy

Other Members Attending: Deputy Peter Mathews

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**5. OVERVIEW OF THE FINANCIAL SECTOR**

Mr. Jeremy Masding, Chief Executive Officer, Permanent TSB, made some opening remarks. This was followed by a question and answer session.

The meeting suspended at 12.08 and resumed at 12.35

**6. DRAFT HEADS OF THE GENERAL SCHEME OF THE REGULATION OF LOBBYING BILL 2013**

Mr. Janos Bertok, Head of Public Sector Integrity Division, OECD, made some opening remarks. This was followed by a question and answer session.

**In Private Session**

**7. ITEM DISCUSSED IN PRIVATE SESSION**

**8. ADJOURNMENT**

The meeting adjourned *Sine die.* at 14.25.

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Liam Twomey, T.D.

Vice-Chairman

11 September 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF WEDNESDAY 11 SEPTEMBER 2013**

The Joint Committee met at 9.56 a.m. in Committee Room 1, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Joan Collins\*, Pearse Doherty, Timmy Dooley, Sean Fleming, Simon Harris, Joe Higgins, Heather Humphreys, Kevin Humphreys, Derek Keating\*\*, Kieran O'Donnell, Aodhán Ó'Riordáin, Aengus Ó Snodaigh\*\*\*, Robert Troy\*\*\*\* and Liam Twomey (*in the chair*).

Senators: Seán D. Barrett, Thomas Byrne, Paul Coghlan and Aideen Hayden

Apologies: Deputies Ciarán Lynch, Mary Lou McDonald and Arthur Spring

\*In substitution for Deputy Joe Higgins for part of the meeting

\*\* In substitution for Deputy Dara Murphy

\*\*\* In substitution for Deputy Pearse Doherty for part of the meeting

\*\*\* In substitution for Deputy Michael McGrath

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**6. CONSIDERATION OF MOTION RECEIVED FROM DEPUTY TIMMY DOOLEY**

Deputy Dooley read his motion into the record which stated the following:

*"The Joint Oireachtas Committee on Finance and Public Expenditure:*

*Noting that*

*-the Department of Finance will provide economic forecasts to the Irish Fiscal Advisory Council in advance of the Budget*

*And further notes that-*

*-The Dáil should have equality of esteem with the Fiscal Advisory Council; and;  
- As set out in Recommendation 1.1. of the 4th Report of the Joint Committee on Finance and the Public Service: Report on Macroeconomic Policy and Effective Fiscal and Economic Governance, published November 2010; that the Government publish annually, by way of laying a report before the Houses of the Oireachtas, its macroeconomic data and both short-term and long-term projections.*

*Calls on:*

*- the Economic Management Council of the Government to direct the Department of Finance to provide the same Forecast data and the same briefing to allow the Joint*

*Oireachtas committee on Finance and Public Expenditure adequate time to consider the information in advance of the budget.*

*And resolves:*

*That failure to provide this information to the democratically elected representatives of the people threatens to undermine our democracy.”*

Deputy Humphrey's confirmed he had written to the Minister for Finance on this matter previously and had received a favourable reply. Deputy Humphrey's requested, with the agreement of Members, the Joint Committee issue a letter to the Minister requesting that a presentation of the technical aspects of macro-economic forecasts as will be provided to the Fiscal Advisory Council in advance of the Budget be given to members.

Deputy Doherty alluded to the reply from the Minister which stated that a version of the presentation to be given by Departmental officials to the Irish Fiscal Advisory Council would also be provided to members if so desired. Deputy Doherty requested that members receive a full briefing.

Other members spoke to the motion, referring to the Minister's willingness to provide briefing to Committee members in advance of the budget, and asked the Secretariat to write a formal letter to the Minister for Finance requesting same.

The Vice-Chairman asked Deputy Dooley: "How stands the motion"

Deputy Dooley pressed the motion.

The Vice-Chairman said all those in favour: say Tá; all those against say Níl

The Vice-Chairman declared the motion lost.

The Committee divided: Votáil Tá 7 : Níl 0

The Vice-Chairman declared the motion carried.

It was agreed to write to the Minister for Finance requesting briefing be provided to members and forward a copy of the agreed motion.

The meeting suspended at 10.36 and resumed at 11.34

## **7. OVERVIEW OF 2014 PRE –BUDGET SUBMISSIONS**

### **SESSION I:**

Dr. Nat O'Connor, TASC, and Dr. Seán Healy, Social Justice Ireland made some opening remarks. This was followed by a question and answer session.

The meeting suspended at 11.34 and resumed at 11.42

### **SESSION II:**

Mr. John-Mark McCafferty, St. Vincent de Paul, Mr. Fergus Finlay, Barnardos, Ms. Niamh Randall, Simon Communities Ireland, Mr. Ray Fanning, Respond Housing Association, Mr. Bob Jordan, Threshold and Mr. Mike Allen, Focus Ireland made some opening remarks. This was followed by a question and answer session.

The meeting suspended at 13.03 and resumed at 14.09

**SESSION III:**

Mr. Ian Talbot, Chambers Ireland, Ms. Aviné McNally, Small Firms Association and Mr. Fergal O'Brien, Irish Business Employers' Confederation made some opening remarks. This was followed by a question and answer session.

The meeting suspended at 15.51 and resumed at 16.14

**SESSION IV:**

Mr. Brian Keegan, Consultative Committee of Chartered Accountants-Ireland, Mr. Micheál Ó Connor, Society of Chartered Surveyors-Ireland and Ms. Evelyn Jones, National Off-Licence Association made some opening remarks. This was followed by a question and answer session.

**8. ADJOURNMENT**

The meeting adjourned at 17.27 until 10.00 a.m. on Thursday 12<sup>th</sup> September.

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Ciarán Lynch, T.D.

Chairman

12 September 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF THURSDAY 12 SEPTEMBER 2013**

The Joint Committee met at 10.14 a.m. in Committee Room 1, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Eric Byrne\*, Regina Doherty, Timmy Dooley, Alan Farrell, Seán Fleming, Joe Higgins, Heather Humphreys, Kevin Humphreys, Mary Lou McDonald, Michael McGrath, John O'Mahony\*\*, Aodhán Ó'Ríordáin and Liam Twomey (*in the chair*).

Senators: Seán D. Barrett, Aileen Hayden and Jillian Van Turnhout\*\*\*

Apologies: Deputies Michael Creed, Ciarán Lynch, Mary Lou McDonald and Arthur Spring

\*In substitution for Deputy Arthur Spring

\*\* In substitution for Deputy Michael Creed

\*\*\* In substitution for Senator Seán D. Barrett for part of the meeting

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**5. OVERVIEW OF 2014 PRE –BUDGET SUBMISSIONS**

**SESSION I:**

Ms. Orla Barry, Mental Health Reform,, Dr. Mathew Sadlier, Irish Medical Organisation, Ms. Kathleen O'Meara, Irish Cancer Society and Mr. Chris Macey, Irish Heart Foundation made some opening remarks. This was followed by a question and answer session.

The meeting suspended at 11.22 and resumed at 11.33

**SESSION II:**

Mr. Gerry Martin, The Alzheimer Society of Ireland, Mr. John Dunne, The Carers' Association, Mr. Michael Harty, Home and Community Care in Ireland and Mr. John Bryan, Irish Farmers' Association made some opening remarks. This was followed by a question and answer session.

The meeting suspended at 12.55 and resumed at 14.07

**SESSION III:**

Dr. Peter Rigney, Irish Congress of Trade Unions, Ms. Bríd Ó Brien, Irish National Organisation of the Unemployed, Mr. James Doorley, National Youth Council of Ireland and Ms. Ann Irwin, National Women's Council of Ireland made some opening remarks. This was followed by a question and answer session.

The meeting suspended at 15.50 and resumed at 16.23

**SESSION IV:**

Mr. John Dolan, Disability Federation of Ireland, Ms. Yvonne O'Sullivan, Free Legal Advice Centres and Mr. Pat McCormack, Irish Creamery Milk Suppliers Association made some opening remarks. This was followed by a question and answer session.

**6. ADJOURNMENT**

The meeting adjourned *sine die* at 17.43.

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Ciarán Lynch, T.D.

Chairman

25 September 2013



**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF WEDNESDAY 25 SEPTEMBER 2013**

The Joint Committee met at 14.04 in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Pearse Doherty, Regina Doherty, Stephen S. Donnelly, Timmy Dooley, Alan Farrell, Simon Harris, Joe Higgins, Heather Humphreys, Kevin Humphreys, Ciarán Lynch (*in the chair*), Mary Lou McDonald, Michael McGrath, Dara Murphy, Kieran O'Donnell, Aodhán Ó'Ríordáin and Arthur Spring.

Senators: Seán D. Barrett, Thomas Byrne, Paul Coghlan, Aideen Hayden and Mary White\*

Apologies: Deputies Michael Creed and Liam Twomey

Other Members Attending: Deputies Peter Mathews and Shane Ross

\*In part substitution for Senator Thomas Byrne for part of the meeting

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**7. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**8. MATTERS RELATING TO THE ECONOMY INCLUDING MORTGAGE RESOLUTION, BANKING AND CREDIT PROVISION**

Professor Patrick Honohan, Governor, Central Bank of Ireland made some opening remarks. This was followed by a question and answer session.

**9. ANY OTHER BUSINESS**

The Joint Committee, at the behest of Deputy Pearse Doherty, agreed to list Statutory Instrument 358 of 2013 for inclusion on the next Joint meeting agenda.

Deputy Stephen S. Donnelly requested that an expert from either the Central Bank of Ireland or the Department of Finance examine the supplementary material forwarded to the Joint Committee by the banking institutions in advance of the Committee's next meet with the banks, whenever, that may be.

**10. ADJOURNMENT**

The meeting adjourned *sine die* at 17.44.

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Ciarán Lynch, T.D.

Chairman

2 October 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF WEDNESDAY 2 OCTOBER 2013**

The Joint Committee met at 15.11 in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Pearse Doherty, Regina Doherty, Timmy Dooley, Alan Farrell, Heather Humphreys, Kevin Humphreys, Ciarán Lynch (*in the chair*), Dara Murphy, Kieran O'Donnell and Aodhán Ó'Riordáin.

Senators: Thomas Byrne, Paul Coghlan, Michael D'Arcy and Aideen Hayden

Apologies: Deputies Joe Higgins, Mary Lou McDonald, Michael McGrath and Arthur Spring

Other Members Attending: Deputy Peter Mathews

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**7. EU SCRUTINY SUB-COMMITTEE MEETINGS OF 19 JUNE, 23 JULY AND 2 OCTOBER 2013**

The chairman reported on recommendations of the EU Scrutiny sub-Committee, as follows;

- 7.1. At the sub-Committee meeting of 19 June, the sub-Committee recommended the following:
  - 7.1.2 That COM (2013) 266 warrants further scrutiny.
  - 7.1.3 That the following proposals do not warrant further scrutiny: COM (2013) 3; COM (2013) 4; COM (2013) 146; COM (2013) 155; COM (2013) 224; COM (2013) 247; COM (2013) 251; COM (2013) 259; and COM (2013) 335.
  - 7.1.4 To seek further information on COM (2013) 246.
  - 7.1.5 That COM (2013) 233 was adopted.
- 7.2. At the sub-Committee meeting of 23 July, the sub-Committee recommended the following:
  - 7.2.1 That COM (2013) 342 warrants further scrutiny.
  - 7.2.2 That the following proposals do not warrant further scrutiny: COM (2013) 177; COM (2013) 186; COM (2013) 193; COM (2013) 254; COM (2013) 258, COM (2013) 274, and; COM (2013) 276.
  - 7.2.3 That COM (2013) 434; COM (2013) 435; COM(2012)666; COM(2012)766; COM(2012)330 were adopted.
- 7.3. At the sub-Committee meeting of 2 October, the sub-Committee recommended the following:

- 7.3.1 That COM (2013) 348 and COM (2013) 449 warrant further scrutiny.
- 7.3.2 That the following proposals do not warrant further scrutiny: COM (2013) 242; COM (2013) 560; COM (2013) 301; COM (2013) 467; COM (2013) 525; COM (2013) 555; COM (2013) 556; COM (2013) 557; COM (2013) 559; do not warrant further scrutiny.
- 7.3.3 That COM (2013) 320; COM (2013) 345; COM (2013) 390; COM (2013) 313; COM (2013) 337; and COM (2013) 421 were adopted.

The meeting agreed the three reports and recommendations of the EU Scrutiny sub-Committee.

**8. SCRUTINY OF COM (2013)71 - PROPOSAL FOR A COUNCIL DIRECTIVE IMPLEMENTING ENHANCED COOPERATION IN THE AREA OF FINANCIAL TRANSACTION TAX. [OFFICIALS FROM THE DEPARTMENT OF FINANCE]**

Ms. Brenda McVeigh, Department of Finance accompanied by Mr. Seamus Milne and Mr. Liam Smith, Department of Finance and Mr. Jim Byrne, Mr. Brian Boyle and Ms. Marie Hurley, Revenue Commissioners made some opening remarks. This was followed by a question and answer session.

**9. ANY OTHER BUSINESS**

There was no other business.

**10. ADJOURNMENT**

The meeting adjourned *sine die* at 16.38.

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Ciarán Lynch, T.D.

Chairman

8 October 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF TUESDAY 8 OCTOBER 2013**

The Agenda for the Joint Committee meeting set the meeting time for 18.00 in Committee Room 2. The Terms of Reference which established the Joint Committee sets that *8 members constitute a quorum, including at least one from each House*. As no Senator attended a quorum was, therefore, not present and the meeting could not proceed.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Pearse Doherty, Timmy Dooley, Simon Harris, Kevin Humphreys, Ciarán Lynch (*in the chair*) and Michael McGrath.

Senators: No Senators attended

Apologies: Deputies Joe Higgins, Heather Humphreys and Dara Murphy

**2. RECONVENING**

The Chairman advised members at 18:15 that the meeting was inquorate and therefore could not proceed and that the Clerk would record the names of the members attending.

The Chairman was advised that under Standing Order 95 (1) *If, within the lapse of a quarter of an hour after the time appointed for the meeting of a Standing, Select or Special Committee, a quorum is not present, the Committee shall stand adjourned and the Clerk attending the Committee, after entering the names of the members who attended in the minutes of proceedings of the Committee or recording the names in such manner as the Clerk to the Committee concerned may direct, shall convene a meeting for a subsequent day or for a later time on the same day.*

The Chairman was further advised that the meeting should be convened for 18:20 the same day. The Chairman advised the members present that the meeting would reconvene at 18:20.

**3. ADJOURNMENT**

The meeting adjourned at 18.15, the next meeting was agreed for 18:20 the same day, 8 October 2013 in Committee Room 2.

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Ciarán Lynch, T.D.

Chairman

9 October 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF TUESDAY 8 OCTOBER 2013**

The Joint Committee met at 18.20 in Committee Room 2, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Pearse Doherty, Timmy Dooley, Seán Fleming, Simon Harris, Kevin Humphreys, Ciarán Lynch (*in the chair*), Michael McGrath, Kieran O'Donnell and Liam Twomey.

Senators: Thomas Byrne and Terry Brennan\*

Apologies: Deputies Joe Higgins, Heather Humphreys and Dara Murphy

\* In substitution for Senator Paul Coughlan

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**7. MATTERS RELATING TO MACROECONOMIC FORECASTS – OFFICIALS FROM THE  
DEPARTMENT OF FINANCE:**

Before taking this matter, members raised their dissatisfaction with, and the unacceptability, of only receiving the PowerPoint presentation of the Government's macroeconomic forecasts at the start of the meeting.

Mr. John McCarthy accompanied by Ms. Mary Dalton, Mr. Shane Enright and Mr. Gavin Sweeney from the Department of Finance took members through a PowerPoint presentation on the Government's macroeconomic forecasts which was followed by a question and answer session.

**8. ADJOURNMENT**

The meeting adjourned *sine die* at 20:24.

---

Ciarán Lynch, T.D.

Chairman

9 October 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM  
MINUTES OF MEETING OF WEDNESDAY 9 OCTOBER 2013**

The Joint Committee met at 14.08 in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies:     Pearse Doherty, Regina Doherty, Heather Humphreys, Kevin Humphreys, Ciarán Lynch (*in the chair*), Michael McGrath, Dara Murphy, Kieran O'Donnell, Arthur Spring and Liam Twomey.

Senators:     Thomas Byrne

Apologies:    Deputies Joe Higgins and Mary Lou McDonald

Other Members Attending: Deputy Peter Mathews

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**7. ITEM DISCUSSED IN PRIVATE SESSION**

**8. ADJOURNMENT**

The meeting adjourned *sine die* at 14:19.

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Ciarán Lynch, T.D.

Chairman

7 November 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF THURSDAY 7 NOVEMBER 2013**

The Joint Committee met at 15.06 in Committee Room 3, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd-Barrett, Michael Creed, Jonathan O'Brien\*, Regina Doherty, Timmy Dooley, Alan Farrell, Sean Fleming, Simon Harris, Joe Higgins, Kevin Humphreys, Ciarán Lynch (*in the chair*), Michael McGrath, Dara Murphy, Kieran O'Donnell, Arthur Spring, Brian Stanley and Liam Twomey.

Senators: Thomas Byrne, Paul Coughlan and Aideen Hayden

Apologies: Deputies Pearse Doherty Heather Humphreys and Mary Lou McDonald

\* In substitution for Deputy Pearse Doherty

Other Members Attending: Deputies Peter Fitzpatrick, Peter Mathews and Shane Ross

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**7. ITEM DISCUSSED IN PRIVATE SESSION**

**8. ITEM DISCUSSED IN PRIVATE SESSION**

**In Public Session**

**9. MATTERS RELATED TO LOCAL PROPERTY TAX [MS. JOSEPHINE FEEHILY, OFFICE OF THE REVENUE COMMISSIONERS]**

Ms. Josephine Feehily, Chairman, of the Revenue Commissioners accompanied by Mr. Michael Gladley and Ms. Vivienne Dempsey made some opening remarks. This was followed by a question and answer session.

**10. Scrutiny of COM (2013)520 – Proposal for a Regulation of the European Parliament and of the Council establishing uniform rules and a uniform procedure for the resolution of credit institutions and certain investment firms in the framework of a Single Resolution Mechanism and a Single Bank Resolution Fund and amending Regulation (EU) No 1093/2010 of the European Parliament and of the Council**

Mr. Aidan Carrigan, the Department of Finance, accompanied by Mr. Pat Casey, Mr. Cathal Sheridan and Mr. Liam Morris made some opening remarks. This was followed by a question and answer session.



**11. ADJOURNMENT**

The meeting adjourned *sine die* at 19:16.

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Ciarán Lynch, T.D.

Chairman

13 November 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM  
MINUTES OF MEETING OF WEDNESDAY 13 NOVEMBER 2013**

The Joint Committee met at 10.08 a.m. in Committee Room 3, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd-Barrett, Pearse Doherty, Timmy Dooley, Simon Harris, Heather Humphreys, Kevin Humphreys, Ciarán Lynch (*in the chair*), Michael McGrath, Dara Murphy, Kieran O'Donnell, Aodhán Ó'Ríordáin and Arthur Spring.

Senators: Marc MacSharry\*

Apologies: Deputies Stephen S. Donnelly, Joe Higgins, Mary Lou McDonald and Senator Aileen Hayden

\* In substitution for Senator Thomas Byrne

**In Public Session**

**2. PRE-ECOFIN COUNCIL BRIEFING**

Mr. Michael Noonan TD, Minister for Finance, accompanied by Mr. Jim O'Brien, Mr. Pat Casey Ms. Emma Cunningham and Mr. Des O'Leary made some opening remarks. This was followed by a question and answer session.

**In Private Session**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**7. ADJOURNMENT**

The meeting adjourned *sine die* at 11:50.

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Ciarán Lynch, T.D.

Chairman

20 November 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF WEDNESDAY 20 NOVEMBER 2013**

The Joint Committee met at 15.03 in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Pearse Doherty, Regina Doherty, Timmy Dooley, Alan Farrell, Joe Higgins, Heather Humphreys, Kevin Humphreys, Ciarán Lynch (*in the chair*), Mary Lou McDonald, Michael McGrath, Dara Murphy, Kieran O'Donnell and Arthur Spring.

Senators: Thomas Byrne, Paul Coughlan and David Norris\*

\* In substitution for Senator Sean Barrett

Other Members Attending: Fidelma Healy-Eames

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**7. ITEM DISCUSSED IN PRIVATE SESSION**

**IN PUBLIC SESSION**

**8. RECORDING OF DECISIONS TAKEN ON EU SCRUTINY**

The Chairman proposed that the meeting resume in public session so that the decisions taken in regard to proposals made by the sub-Committee on EU Scrutiny could be recorded. It was agreed that COM (2013) 547 and COM (2013) 550 warranted further scrutiny and that COM (2013) 520, COM (2013) 584, COM (2013) 585, COM (2013) 608, COM (2013) 609, COM (2013) 610 and COM (2013) 633 did not warrant further scrutiny.

**9. PROPOSED CHANGES TO THE PAY AND FILE TAX DATE [*IRISH TAXATION INSTITUTE*]**

Mr. Mark Redmond, Chief Executive Officer, Irish Taxation Institute, accompanied by Ms. Sandra Clarke, Mr. Billy Irwin and Ms. Cora O'Brien made some opening remarks. This was followed by a question and answer session.

**10. ADJOURNMENT**

The meeting adjourned *sine die* at 16:23.

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Ciarán Lynch, T.D.

Chairman

5 December 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM**  
**MINUTES OF MEETING OF THURSDAY 5 DECEMBER 2013**

The Joint Committee met at 14.09 in Committee Room 3, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Michael Creed, Regina Doherty, Timmy Dooley, Andrew Doyle,\* Seán Fleming, Kevin Humphreys, Mary Lou McDonald, Dara Murphy (*in the chair*) and Kieran O'Donnell.

Senators: Seán D Barrett, Thomas Byrne and Aideen Hayden

Apologies: Pearse Doherty, Stephen S. Donnelly, Joe Higgins, Heather Humphreys, Ciarán Lynch, Michael McGrath, Arthur Spring and Liam Twomey.

Other Members Attending: Deputy Lucinda Creighton

\* In substitution for Deputy Simon Harris

**In Public Session**

**2. Election of Chair**

In the unavoidable absence of the Chairman and vice-Chairman, the Committee elected Deputy Dara Murphy to perform the duties devolved upon, and exercise the authority conferred upon, the Chairman by Standing Orders.

**In Private Session**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**IN PUBLIC SESSION**

**7. FISCAL ASSESSMENT REPORT – NOVEMBER 2013 [IRISH FISCAL ADVISORY COUNCIL]**

Professor John McHale, Chairman, Irish Fiscal Advisory Council, accompanied by Professor Alan Barrett, Mr. Sebastian Barnes, Dr. Donal Donovan, Dr. Roísín O'Sullivan and Mr. Diarmaid Smyth made some opening remarks. This was followed by a question and answer session.

**8. ADJOURNMENT**

The meeting adjourned *sine die* at 16:35.

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Ciarán Lynch, T.D.

Chairman

18 December 2013

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM  
MINUTES OF MEETING OF WEDNESDAY 18 DECEMBER 2013**

The Joint Committee met at 15.14 in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Pearse Doherty, Joe Higgins, Kevin Humphreys, Ciarán Lynch (*in the chair*), Michael McGrath and Dara Murphy.

Senators: Thomas Byrne and Jillian Van Turnhout\*

Other Members Attending: Deputy Patrick Nulty

\*In substitution for Senator Seán D Barrett

**In Private Session**

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ITEM DISCUSSED IN PRIVATE SESSION**

**7. ITEM DISCUSSED IN PRIVATE SESSION**

**8. ITEM DISCUSSED IN PRIVATE SESSION**

**9. ITEM DISCUSSED IN PRIVATE SESSION**

**10. ADJOURNMENT**

The meeting adjourned *sine die* at 16.07.

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Ciarán Lynch, T.D.

Chairman

29 January 2014

## **APPENDIX 5: Meetings of the Dáil Select and Select sub-Committees**

The following are the details, in date order, of the scheduled meetings of the Select-sub Committee on Finance which took place during the period under report.

<b>Meeting No. and Date</b>	<b>Topic</b>	<b>Organisations, Groups and Individuals who attended</b>
SSF12 23/1/2013	<ul style="list-style-type: none"> <li>• Motion re Exchange of information concerning tax matters with the United States</li> <li>• Motion re exchange of information relating to tax matters with Montserrat</li> </ul>	<ul style="list-style-type: none"> <li>• Mr. Brian Hayes TD, Minister of State with special responsibility for Public Service Reform and the OPW</li> </ul>
SSF13 6/3/2013	Finance Bill 2013 – Committee Stage	<ul style="list-style-type: none"> <li>• Mr. Michael Noonan TD, Minister for Finance</li> </ul>
SSF14 7/3/2013	Finance Bill 2013 – Committee Stage (resumed)	<ul style="list-style-type: none"> <li>• Mr. Michael Noonan TD, Minister for Finance</li> </ul>
SSF15 8/3/2013	Meeting Cancelled	
SSF16 24/4/2013	Central Bank (Supervision and Enforcement) Bill 2011	<ul style="list-style-type: none"> <li>• Mr. Michael Noonan TD, Minister for Finance</li> </ul>
SSF17 25/4/2013	Meeting Cancelled	
SSF18 22/5/2013	2013 Revised Estimates for Public Services – Finance Vote Group	<ul style="list-style-type: none"> <li>• Mr. Michael Noonan TD, Minister for Finance</li> </ul>
SSF19 19/9/2013	Motion re Double Taxation Agreement with Ukraine and Tax Information Exchange Agreement with Dominica	<ul style="list-style-type: none"> <li>• Mr. Brian Hayes TD, Minister of State with special responsibility for Public Service Reform and the OPW</li> </ul>
SSF20 23/10/2013	Credit Reporting Bill 2012	<ul style="list-style-type: none"> <li>• Mr. Brian Hayes TD, Minister of State with special responsibility for Public Service Reform and the OPW</li> </ul>

SSF21 26/11/2013	Finance (No. 2) Bill 2013	<ul style="list-style-type: none"> <li>• Mr. Michael Noonan TD, Minister for Finance</li> </ul>
SSF22 27/11/2013	Finance (No. 2) Bill 2013 (resumed)	<ul style="list-style-type: none"> <li>• Mr. Michael Noonan TD, Minister for Finance</li> </ul>
SSF23 28/11/2014	Meeting Cancelled	

The following are the details, in date order, of the scheduled meetings of the Select-sub Committee on Public Expenditure and Reform which took place during the period under report.

<b>Meeting No. and Date</b>	<b>Topic</b>	<b>Organisations, Groups and Individuals who attended</b>
SSP07 28/2/2013	Consideration of Motion re Finance Act 2004 (Section 91) (Deferred Surrender to the Central Fund) Order 2013	<ul style="list-style-type: none"> <li>• Mr. Brendan Howlin TD, Minister for Public Expenditure and Reform</li> </ul>
SSP08 27/3/2013	National Lottery Bill 2012	<ul style="list-style-type: none"> <li>• Mr. Brendan Howlin TD, Minister for Public Expenditure and Reform</li> </ul>
SSP09 18/4/2013	Meeting cancelled	
SSP10 23/4/2013	<ul style="list-style-type: none"> <li>• Consideration of 2013 Revised Estimates – Department of Public Expenditure and Reform</li> <li>• Consideration of 2013 Revised Estimates – Office of Public Works</li> </ul>	<ul style="list-style-type: none"> <li>• Mr. Brendan Howlin TD, Minister for Public Expenditure and Reform</li> <li>• Mr Brian Hayes TD, Minister of State with special responsibility for the OPW and Public Service Reform</li> </ul>
SSP11 15/5/2013	Construction Contracts Bill 2010 [Seanad]	<ul style="list-style-type: none"> <li>• Mr Brian Hayes TD, Minister of State with special responsibility for the OPW and Public Service Reform</li> </ul>
SSP12 5/6/2013	Houses of the Oireachtas (Inquires, Privileges and Procedures) Bill 2013	<ul style="list-style-type: none"> <li>• Mr. Brendan Howlin TD, Minister for Public Expenditure and Reform</li> </ul>
SSP13 6/6/2013	Meeting cancelled	
SSP14 12/6/2013	Construction Contracts Bill 2010 [Seanad] (resumed)	<ul style="list-style-type: none"> <li>• Mr Brian Hayes TD, Minister of State with special responsibility for the OPW and Public Service Reform</li> </ul>
SSP15 26/6/2013	Ministers and Secretaries (Amendment) Bill 2012	<ul style="list-style-type: none"> <li>• Mr. Brendan Howlin TD, Minister for Public Expenditure and Reform</li> </ul>



SSP16 2/10/2013	Public Service Management (Recruitment and Appointments) (Amendment) Bill 2013	<ul style="list-style-type: none"> <li>Mr. Brendan Howlin TD, Minister for Public Expenditure and Reform</li> </ul>
SSP17 12/11/2013	Freedom of Information Bill 2013	<ul style="list-style-type: none"> <li>Mr. Brendan Howlin TD, Minister for Public Expenditure and Reform</li> </ul>
SSP18 13/11/2013	Freedom of Information Bill 2013 (resumed)	<ul style="list-style-type: none"> <li>Mr. Brendan Howlin TD, Minister for Public Expenditure and Reform</li> </ul>
SSP19 3/12/2013	Supplementary Estimate [Vote 18]- Shared Services  [PER Vote Group]	<ul style="list-style-type: none"> <li>Mr. Brendan Howlin TD, Minister for Public Expenditure and Reform</li> </ul>

The following are the details, in date order, of the scheduled meetings of the Select-sub Committee on the Department of the Taoiseach which took place during the period under report.

<b>Meeting No. and Date</b>	<b>Topic</b>	<b>Organisations, Groups and Individuals who attended</b>
SST03 18/4/2013	Meeting cancelled	
SST04 9/5/2013	Consideration of Estimates for the Public Service – Department of the Taoiseach	<ul style="list-style-type: none"> <li>• Mr. Enda Kenny T.D., An Taoiseach</li> </ul>

## APPENDIX 6: Proceedings of the Select Committee and Select sub-Committees (Imeachtaí)

### IMEACHTAÍ AN ROGHFHOCHOISTE UM AIRGEADAS

#### PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON FINANCE

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*Dé Céadaoin, 23 Eanáir 2013*

*Wednesday, 23 January 2013*

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1. Chruinnigh an Coiste ar 4.05 p.m.

1. The Committee met at 4.05 p.m.

2. COMHALTAÍ I LÁTHAIR<sup>1</sup>.

2. MEMBERS PRESENT<sup>2</sup>.

An Teachta Ciarán Ó Loinsigh (*i gCeannas*), an Teachta Brian Ó hAodha (*an tAire Stait ag an Roinn Airgeadais*), na Teachtaí Piaras Ó Dochartaigh, Síomón Ó hEarchaí, Micheál Mac Craith, Ciarán Ó Domhnaill agus Aodhán Ó Ríordáin.

Deputy Ciarán Lynch (*in the Chair*), Deputy Brian Hayes (*Minister of State at the Department of Finance*), Deputies Pearse Doherty, Simon Harris, Michael McGrath, Kieran O'Donnell and Aodhán Ó Ríordain.

3. BREITHNIÚ AR THAIRISCINT.

3. CONSIDERATION OF MOTION.

Bhreithnigh an Coiste an tairiscint seo a leanas arna tarchur ag Dáil Éireann an 16 Eanáir 2013 –

The Committee considered the following motion referred by Dáil Éireann on 16 January 2013 –

- (i) “An Comhaontú um Chomhlíonadh Cánach a Fheabhsú agus um Shocrú a Dhéanamh maidir le Tuairisciú agus Malartú Faisnéise a bhaineann le Cúrsaí Cánach (Stáit Aontaithe Mheiriceá), 2013, agus
- (ii) An tOrdú um Malartú Faisnéise a Bhaineann le Cúrsaí Cánach (Montserrat), 2013,”

- (i) “Agreement to Improve Tax Compliance and Provide for Reporting and Exchange of Information concerning Tax Matters (United States of America) Order 2013, and
- (ii) Exchange of Information Relating to Taxes (Montserrat) Order 2013,”

Críochnaíodh an breithniú ar an tairiscint.

Consideration of the motion was concluded.

Cuireadh teachtaireacht chun na Dála de réir Bhuan-Ordú 87 agus Ordú an 16

Message sent to the Dáil in accordance

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<sup>1</sup> Ghlac an Teachta Brian Ó hAodha (*Aire Stáit ag an Roinn Airgeadais*) ionad an Aire Airgeadais [B.O. 92(1)].

<sup>2</sup> Deputy Brian Hayes (*Minister of State at the Department of Finance*) substituted for the Minister for Finance [S.O. 92(1)].

Eanáir 2013 ón Dáil, á chur in iúl di gur chríochnaigh an Coiste a bhreithniú ar an tairiscint.

4. ATHLÁ.

Chuaigh an Coiste ar athló ar 4.25 p.m.  
*sine die*.

with Standing Order 87 and the Order of the Dáil of 16 January 2013 acquainting it that the Committee had completed its consideration of the motion.

4. ADJOURNMENT.

The Committee adjourned at 4.25 p.m.  
*sine die*.

CIARÁN LYNCH, T.D.  
Chairman

**IMEACHTAÍ AN ROGHFHOCHOISTE UM AIRGEADAS**  
**PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON FINANCE**

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*Dé Céadaoin, 6 Márta 2013*

*Wednesday, 6 March 2013*

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1. Chruinnigh an Coiste ar 10.05 a.m.

1. The Committee met at 10.05 a.m.

2. COMHALTAÍ I LÁTHAIR<sup>3</sup>.

2. MEMBERS PRESENT<sup>4</sup>.

An Teachta Ciarán Ó Loinsigh (*i gCeannas*), *An tAire Airgeadais*, na Teachtaí Risteard Buíd Bairéid, Micheál Ó Críod, Piaras Ó Dochartaigh, Stephen Donnelly, Síomón Ó hEarchaí, Peadar Mac Mathúna, Micheál Mac Craith, Michelle Ní Mhaoilchiarán, Donnacha Ó Neachtain, Ciarán Ó Domhnaill, Aodhán Ó Ríordáin, Liam Ó Toimín agus Liam Ó Tuama.

Deputy Ciarán Lynch (*in the Chair*), *Minister for Finance*, Deputies Richard Boyd Barrett, Michael Creed, Pearse Doherty, Stephen S. Donnelly, Simon Harris, Peter Mathews, Michael McGrath, Michelle Mulherin, Denis Naughten, Kieran O'Donnell, Aodhán Ó Ríordáin, Billy Timmins and Liam Twomey.

3. AN BILLE AIRGEADAIS, 2013.

3. FINANCE BILL 2013.

Chrom an Coiste ar an mBille a bhreithniú.

The Committee took the Bill into consideration.

(i) *Aontaíodh* ailt 1 agus 2.

(i) Sections 1 and 2 *agreed to*.

(ii) Alt 3.

(ii) Section 3.

Tairgeadh leasú (*An Teachta Risteard Buíd Bairéid*):

Amendment proposed (*Deputy Richard Boyd Barrett*):

2. In page 10, lines 20 to 23, to delete all words from and including “, or” in line 20 down to and including “€60,000” in line 23 and substitute “and has an aggregate income that exceeds €65,000”.

*Tarraingíodh siar* an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

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<sup>3</sup> Ghlac na Teachtaí Micheál Ó Críod agus Peadar Mac Mathúna ionaid na dTeachtaí Liam Ó Toimín agus Ciarán Ó Domhnaill faoi seach (ar feadh cuid den chruinniú) [B.O. 92(2)]. Bhí na Teachtaí Stephen Donnelly, Michelle Ní Mhaoilchiarán agus Donnacha Ó Neachtain i láthair [B.O. 92(3)].

<sup>4</sup> Deputies Michael Creed and Peter Mathews substituted for Deputies Billy Timmins and Kieran O'Donnell respectively (for part of the meeting) [S.O. 92(2)]. Deputies Stephen S. Donnelly, Michelle Mulherin and Denis Naughten attended [S.O. 92(3)].

Tairgeadh leasú (*An Teachta Risteard Buíd Bairéid*):

Amendment proposed (*Deputy Richard Boyd Barrett*):

3. In page 10, lines 30 and 31, to delete “does not exceed €60,000” and substitute “exceeds €65,000”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

*Aontaíodh an t-alt.*

Section *agreed to*.

(iii) *Aontaíodh alt 4.*

(iii) Section 4 *agreed to*.

(iv) Alt nua.

(iv) New section.

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*):

Amendment proposed (*Deputy Pearse Doherty*):

5. In page 11, before section 5, to insert the following new section:

“5.—The Minister shall within 3 months of the passing of this Act prepare and lay before Dáil Éireann an analysis of the tax increases in this Act, and the total of tax increases and spending cuts of Budget 2013, setting out the continuing impact on people based on their gender, income, age, marital and disability status.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

(v) *Aontaíodh ailt 5, 6 agus 7.*

(v) Sections 5, 6 and 7 *agreed to*.

(vi) Alt 8.

(vi) Section 8.

Cuireadh an Cheist:- “Go bhfanfaidh an t-Alt 8 mar chuid den Bhille”: rinne an Coiste vótáil: Tá, 7; Níl, 3 .

Question:- “That Section 8 stand part of the Bill” - put: the Committee divided: For, 7; Against, 3.

Tá:- An tAire Airgeadais, na Teachtaí Síomón Ó hEarchaí, Ciarán Ó Loinsigh, Ciarán Ó Domhnaill, Aodhán Ó Ríordáin, Liam Ó Toimín agus Liam Ó Tuama.

For:- *Minister for Finance*, Deputies Simon Harris, Ciarán Lynch, Kieran O'Donnell, Aodhán Ó Ríordáin, Billy Timmins and Liam Twomey.

Níl:- Na Teachtaí Teachtaí Risteard Buíd Bairéid, Piaras Ó Dochartaigh agus Micheál Mac Craith.

Against:- Deputies Richard Boyd-Barrett, Pearse Doherty and Michael McGrath.

Faisnéiseadh dá réir sin go rabhthas tar éis glacadh leis an gCeist.

The Question was declared carried accordingly.

4. AN CRUINNÍÚ AR FIONRAÍ.

4. MEETING SUSPENDED.

*Ordaíodh: An Cruinniú a chur ar fionraí*

*Ordered: That the Meeting be now*

anois go dtí 2.00 p.m. (*An Teachta Ciarán Ó Loinsigh*).

suspended until 2.00 p.m. (*Deputy Ciarán Lynch*).

Cuireadh an Cruinniú ar fionraí dá réir sin ar 12.40 p.m.

The Meeting was accordingly suspended at 12.40 p.m.

Ar 2.05 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 2.05 p.m.

(i) Alt nua.

(i) New section.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

8. In page 13, before section 9, to insert the following new section:

“Amendment of section 244 (relief for interest paid on certain home loans) of Principal Act.

9.—Section 244 of the Principal Act is amended by inserting the following after subsection (6):

“(7) This subsection shall apply to a loan taken out and used by an individual—

(a) on or after 1 January 2012 and on or before 31 December 2012 solely for the purpose of defraying money employed in the purchase of an estate or interest in the land referred to in paragraph (b) and in respect of which the permission in subsection (10) applies but only where a residential premises, which is a qualifying residence in relation to that individual, is constructed on that land, or

(b) on or after 1 January 2012 and on or before 31 December 2013 solely for the purpose of defraying money employed in the construction of a residential premises which is a qualifying residence in relation to that individual on land—

(i) in respect of which he or she has, on or after 1 January 2012 and on or before 31 December 2012, acquired an estate or interest, and

(ii) the acquisition of which was financed by way of the loan referred to in paragraph (a).

(8) This subsection shall apply to a loan in respect of which there was in place, on or after 1 January 2012 and on or before 31 December 2012, an agreement evidenced in writing to provide that loan to an individual and—

(a) part of that loan is used in the period 1 January 2012 to 31 December 2012, and

(b) the balance of that loan is used in the period 1 January 2013 to 31 December 2013,

by that individual solely for the purpose of defraying money employed in the repair, development or improvement of a residential premises which is a qualifying residence in relation to that individual.

(9) Any loan to which subsection (7) or (8)(b) applies shall, for the purposes of this section, be deemed to be a qualifying loan taken out on or after 1 January 2012 and on or before 31 December 2012.

(10) Relief shall not be granted in respect of interest paid on any loan to which subsection (7) or (8) applies unless any permission required under the Planning and Development Act 2000 was granted on or before 31 December 2012 in respect of such construction, repair, development or improvement, as appropriate, and such permission has not ceased to exist.”.”.

*Cuireadh agus aontaíodh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.*

Question:- “That the new section be there inserted” - put, and agreed to.

(ii) *Aontaíodh ailt 9 agus 10.*

(ii) Sections 9 and 10 *agreed to.*

(iii) *Alt 11.*

(iii) Section 11.

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**9.** In page 14, line 45, after “former employee” to insert the following:

“who holds or has held an office or employment the profits or gains from which are or were chargeable to tax under Schedule E or under Case III of Schedule D”.

*Aontaíodh an leasú*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**10.** In page 15, lines 28 and 29, to delete “becomes an employee of that employer—” and substitute the following:

“first holds with that employer an office or employment the profits or gains from which are chargeable to tax under Schedule E or under Case III of Schedule D—”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*



11. In page 15, line 36, after “tax” to insert the following:

“or is not liable in a territory with the government of which arrangements are for the time being in force by virtue of section 826(1) (or in a territory with the government of which arrangements have been made which on completion of the procedures set out in section 826(1) will have the force of law) to a tax that corresponds to income tax”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

*Amendment proposed (Minister for Finance):*

12. In page 17, line 10, after “employee” to insert the following:

“who holds or has held an office or employment the profits or gains of which are or were chargeable to tax under Schedule E or under Case III of Schedule D”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(iv) *Aontaíodh alt 12.*

(iv) *Section 12 agreed to.*

(v) *Alt 13.*

(v) *Section 13.*

Tairgeadh leasú (*An tAire Airgedais*):

*Amendment proposed (Minister for Finance):*

14. In page 20, to delete line 28 and substitute the following:  
“payment.

(c) (i) Notwithstanding subparagraph (i) of paragraph (a) the amount of €200,000 referred to in that subparagraph shall be reduced by an amount equal to the aggregate amount of all payments, exempted from income tax by virtue of that subparagraph, which were paid before or at the same time as the making of the payment to which that subparagraph refers.

(ii) Where two or more payments to which subparagraph (i) of paragraph (a) applies are made to or in respect of the same person in respect of the same office or employment, or in respect of different offices or employments, for the purposes of that subparagraph this subparagraph shall apply as if those payments were a single payment of the aggregate amount of all such payments, and the provisions of subparagraph (i) of paragraph (a) shall apply to that single payment accordingly.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

<i>Aontaíodh</i> an t-alt, mar a leasaíodh.	Section, as amended, <i>agreed to</i> .
(vi) <i>Aontaíodh</i> ailt 14 agus 15.	(vi) Sections 14 and 15 <i>agreed to</i> .
(vii) Alt nua.	(vii) New section.
Tairgeadh leasú ( <i>An Teachta Micheál Mac Craith</i> ):	Amendment proposed ( <i>Deputy Michael McGrath</i> ):

**15.** In page 21, before section 16, to insert the following new section:

“16.—The Minister for Finance shall, as soon as may be after the passing of this Act, prepare and lay before Dáil Éireann a report on the provision of early access to pension benefits in certain limited circumstances including employer paid contributions, regular employee contributions, self-employed personal pensions and Personal Retirement Savings Accounts.”.

<i>Tarraingíodh siar</i> an leasú, faoi chead.	Amendment, by leave, <i>withdrawn</i> .
(viii) Alt 16.	(viii) Section 16.
Tairgeadh leasú ( <i>An tAire Airgeadais</i> ):	Amendment proposed ( <i>Minister for Finance</i> ):

**16.** In page 21, subsection (1), between lines 29 and 30, to insert the following:

“(a) in section 770(3) by substituting “Schedules 23 and 23C” for “Schedule 23”,.”.

<i>Aontaíodh</i> an leasú.	Amendment <i>agreed to</i> .
Tairgeadh leasú ( <i>An Teachta Micheál Mac Craith</i> ):	Amendment proposed ( <i>Deputy Michael McGrath</i> ):

**17.** In page 21, subsection (1), between lines 29 and 30, to insert the following:

“(a) In section 770 by deleting the words “on retirement or” from paragraph (a) of the definition of “retirement benefits”.”.

<i>Tarraingíodh siar</i> an leasú, faoi chead.	Amendment, by leave, <i>withdrawn</i> .
Tairgeadh leasú ( <i>An tAire Airgeadais</i> ):	Amendment proposed ( <i>Minister for Finance</i> ):

**18.** In page 21, to delete lines 32 to 41 and substitute the following:

“ (3I) A retirement benefits scheme shall not cease to be an approved scheme where the trustees of the scheme, notwithstanding anything contained in the rules of the scheme as approved, allow a member or, as the case may be, where the scheme is subject to a pension adjustment order, the spouse or former spouse or civil partner or former civil partner of the member, to avail of an option in accordance with section 782A.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

*Amendment proposed (Minister for Finance):*

**19.** In page 22, line 10, to delete “trustees determine” and substitute “administrator determines”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

*Amendment proposed (Minister for Finance):*

**20.** In page 22, to delete lines 47 to 50 and substitute the following:

“ ‘administrator’, in relation to an AVC fund, means the person or persons having the management of the scheme to which the relevant AVC contributions comprising the AVC fund have been made or, as the case may be, the PRSA administrator;”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*):

*Amendment proposed (Deputy Pearse Doherty):*

**22.** In page 26, lines 8 to 26, to delete subsection (2).

*Tarraingíodh siar an leasú, faoi chead.*

*Amendment, by leave, withdrawn.*

Tairgeadh leasú (*An tAire Airgeadais*):

*Amendment proposed (Minister for Finance):*

**23.** In page 26, to delete lines 29 to 42 and substitute the following:

“ (2C) A PRSA product (within the meaning of Part X of the Pensions Act 1990) approved under section 94 of that Act, shall not cease to be an approved product where, notwithstanding anything contained in the terms of the product as approved, the PRSA administrator makes an amount available from the PRSA assets to the

PRSA contributor or, as the case may be, where the PRSA is subject to a pension adjustment order, to the spouse or former spouse or civil partner or former civil partner of the PRSA contributor (in this subsection referred to as the ‘relevant individual’) on foot of the relevant individual availing of an option in accordance with section 782A.”.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

- 24.** In page 26, line 48, to delete “7 working days” and substitute “15 working days”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

- 25.** In page 27, line 22, to delete “7 working days” and substitute “15 working days”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

- 26.** In page 27, to delete lines 43 to 45 and substitute the following:

“ “non ring-fenced amount”, in relation to a vested PRSA, means the amount or value of assets in the vested PRSA that the PRSA administrator can make available to, or pay to, the PRSA contributor or to any other person;”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

- 27.** In page 28, subsection (6)(b), to delete lines 22 to 29 and substitute the following:

“(b) Where on or after 6 February 2011 and before the date of passing of this Act one or more than one relevant option is exercised by an individual, or an individual has one or more than one vested PRSA, and in the exercise of the relevant option or options or in the vesting of the PRSA or PRSAs, an amount or value of assets is transferred to an approved minimum

retirement fund (by way of one or more than one transfer) or, as the case may be, is a ring-fenced amount (in this paragraph referred to as the “relevant amount”, and where this term is used in the context of a ring-fenced amount it shall, where there is more than one ring-fenced amount, be construed as meaning the aggregate of the ring-fenced amounts), then where the individual—”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Piaras Ó Dochartaigh):*

*Amendment proposed (Deputy Pearse Doherty):*

- 28.** In page 28, subsection (6)(b)(i), line 30, to delete “€12,700” and substitute “€18,000”.

*Tarraingíodh siar an leasú, faoi chead.*

*Amendment, by leave, withdrawn.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

- 29.** In page 28, subsection (6)(b)(i), to delete lines 37 to 39 and substitute the following:

“(II) the ring-fenced amount or, as the case may be, each ring-fenced amount shall thereupon become a non ring-fenced amount.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Piaras Ó Dochartaigh):*

*Amendment proposed (Deputy Pearse Doherty):*

- 30.** In page 28, subsection (6)(b)(ii), line 41, to delete “€12,700” and substitute “€18,000”.

*Tarraingíodh siar an leasú, faoi chead.*

*Amendment, by leave, withdrawn.*

*Tairgeadh leasú (An Teachta Piaras Ó Dochartaigh):*

*Amendment proposed (Deputy Pearse Doherty):*

- 31.** In page 28, subsection (6)(b)(ii), line 43, to delete “€63,500” and substitute “€119,800”.

*Tarraingíodh siar an leasú, faoi chead.*

*Amendment, by leave, withdrawn.*

*Tairgeadh leasú (An Teachta Piaras Ó Dochartaigh):*

*Amendment proposed (Deputy Pearse Doherty):*

32. In page 28, subsection (6)(b)(ii)(I), line 46, to delete “€63,500” and substitute “€119,800”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

33. In page 29, subsection (6)(b)(ii), to delete lines 1 to 4 and substitute the following:

“(II) the ring-fenced amount or, as the case may be, so much of each ring-fenced amount determined in accordance with *paragraph (c)\** shall, to the extent of the excess of the relevant amount over €63,500 thereupon become a non ring-fenced amount.”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

35. In page 29, subsection (6), between lines 4 and 5, to insert the following:

“(c) For the purposes of giving effect to *paragraph (b)(ii)(II)\**, where more than one vested PRSA has a ring-fenced amount the individual shall determine how much of each ring-fenced amount shall become a non ring-fenced amount.”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to*.

(ix) *Aontaíodh ailt 17 go 20, go huile.*

(ix) Sections 17 to 20, inclusive, *agreed to*.

5. AN CRUINNÍÚ AR FIONRAÍ.

5. MEETING SUSPENDED.

*Ordaíodh: An Cruinniú a chur ar fionraí anois go dtí 4.55 p.m. (An Teachta Ciarán Ó Loinsigh).*

*Ordered: That the Meeting be now suspended until 4.55 p.m. (Deputy Ciarán Lynch).*

Cuireadh an Cruinniú ar fionraí dá réir sin ar 4.40 p.m.

The Meeting was accordingly suspended at 4.40 p.m.

Ar 4.55 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 4.55 p.m.

(i) Alt 21.

(i) Section 21.

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*):

Amendment proposed (*Deputy Pearse Doherty*):

**37.** In page 48, between lines 27 and 28, to insert the following subsection:

“(3) The Minister commits to examining and reviewing the Employment and Investment Incentive and Seed Capital Scheme in advance of Budget 2014, in particular with regard to its effect on employment levels and new jobs created.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

*Aontaíodh an t-alt.*

Section *agreed to*.

(ii) *Aontaíodh ailt 22, 23 agus 24.*

(ii) Sections 22, 23 and 24 *agreed to*.

(iii) Alt 25.

(iii) Section 25.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**39.** In page 51, line 27, to delete “[FT — C] — T” and substitute “(FT — C) — TV”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to*.

(iv) *Aontaíodh ailt 26, 27 agus 28.*

(iv) Sections 26, 27 and 28 *agreed to*.

6. CATHAOIRLEACH SEALADACH A THOGHADH.

6. ELECTION OF TEMPORARY CHAIRMAN.

Rinneadh tairiscint (*An Teachta Ciarán Ó Loinsigh*):

Motion made (*Deputy Ciarán Lynch*):

That Deputy Liam Twomey take the Chair.

Cuireadh agus aontaíodh an Cheist.

Question put, and agreed to.

Chuaigh an Teachta Liam Ó Tuama i gCeannas dá réir sin.

Deputy Liam Twomey took the Chair accordingly.

7. AN BILLE AIRGEADAIS, 2013.

7. FINANCE BILL 2013.

D'athchrom an Coiste ar an mBille a bhreithniú.

The Committee resumed consideration of the Bill.

(i) *Aontaíodh* alt 29.

(i) Section 29 *agreed to*.

(ii) Alt 30.

(ii) Section 30.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**40.** In page 67, subsection (1)(h), line 31, to delete “subsection” and substitute “section”.

*Aontaíodh* an leasú.

Amendment *agreed to*.

*Aontaíodh* an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(iii) *Aontaíodh* alt 31.

(iii) Section 31 *agreed to*.

8. AN CRUINNIÚ AR FIONRAÍ.

8. MEETING SUSPENDED.

*Ordaíodh*: An Cruinniú a chur ar fionraí anois go dtí 7.15 p.m. (*An Teachta Liam Ó Tuama*).

*Ordered*: That the Meeting be now suspended until 7.15 p.m. (*Deputy Liam Twomey*).

Cuireadh an Cruinniú ar fionraí dá réir sin ar 6.15 p.m.

The Meeting was accordingly suspended at 6.15 p.m.

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Ar 7.25 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 7.25 p.m.

9. AN BILLE AIRGEADAIS, 2013.

9. FINANCE BILL 2013.

D'athchrom an Coiste ar an mBille a bhreithniú.

The Committee resumed consideration of the Bill.

(i) Alt nua.

(i) New sections.

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*):

Amendment proposed (*Deputy Pearse Doherty*):

**41.** In page 75, before section 32, to insert the following new section:  
“32.—The Minister shall, within three months of the passing of this Act, prepare and lay before Dáil Éireann a report on the effective rate of tax charged to businesses in this State, analyse the impact the *Finance Act 2013* will have on helping businesses to lower their effective tax rate, or in fact increase it, and set out the impact on the Exchequer and businesses of increasing the minimum effective corporation tax rate by 1 per cent.”.



<i>Tarraingíodh siar an leasú, faoi chead.</i>	Amendment, by leave, <i>withdrawn</i> .
(ii) <i>Aontaíodh alt 32.</i>	(ii) Section 32 <i>agreed to</i> .
(iii) <i>Ailt nua.</i>	(iii) New sections.
Tairgeadh leasú ( <i>An tAire Airgeadais</i> ):	Amendment proposed ( <i>Minister for Finance</i> ):

**42.** In page 76, before section 33, to insert the following new section:

33.—(1) Section 486C of the Principal Act is amended—

(a) in subsection (2)(a) by substituting “at any time” for “in at any time”,

(b) by substituting the following for subsection (3):

“(3) Where a company carries on a qualifying trade in an accounting period falling partly within the relevant period in relation to that qualifying trade, then, for the purposes of this section, the income from the qualifying trade for that accounting period shall be the amount of the income of the qualifying trade for that part of the accounting period and that part of the accounting period shall be treated as a separate accounting period.”,

(c) in subsection (4)(a) by deleting “wholly or partly”,

(d) in subsection (4)(b) by deleting “wholly or partly”,

(e) in subsection (4)(c) by substituting “For the purposes of this subsection and subsection (4A)” for “For the purposes of this subsection”,

(f) in subsection (4)(d) by substituting “For the purposes of this subsection and subsection (4A)” for “For the purposes of this subsection”,

(g) by inserting the following after subsection (4):

“(4A) (a) In this subsection—

‘accounting period following the relevant period’, in relation to a company carrying on a qualifying trade, means an accounting period commencing on a date which occurs after the expiry of the relevant period in relation to the qualifying trade;

‘corporation tax referable to the qualifying trade’, in relation to an accounting period of a company, means the corporation tax payable by the company for the accounting period, so far as it is referable to—

(i) income from the qualifying trade for that accounting period, and

(ii) chargeable gains on the disposal of relevant assets in relation to the trade in that accounting period.

(b) (i) Where for an accounting period of a company falling within the relevant period in relation to a

qualifying trade carried on by the company—

- (I) the total corporation tax payable by the company for the accounting period does not exceed the lower relevant maximum amount, and
  - (II) the total contribution for the accounting period exceeds the corporation tax referable to the qualifying trade for that accounting period, the amount (in paragraph (c) referred to as a ‘first relevant amount’) of the excess referred to in clause (II) shall be available to reduce, in accordance with this subsection, the corporation tax referable to the qualifying trade for an accounting period following the relevant period.
- (ii) Where for an accounting period of a company falling within the relevant period in relation to a qualifying trade carried on by a company—

- (I) the total corporation tax payable by the company for the accounting period exceeds the lower relevant maximum amount but does not exceed the upper relevant maximum amount, and

- (II) the total contribution for the accounting period exceeds the corporation tax referable to the qualifying trade for that accounting period, an amount (in paragraph (c) referred to as a ‘second relevant amount’) determined by the following formula:

$$[C - (3 \times (T - M) \times C/T)] - R$$

where—

C is the total contribution for the accounting period,

T is the total corporation tax payable by the company for the accounting period,

M is the lower relevant maximum amount, and

R is the amount of relief to which the company is entitled under subsection (4)(b) for the accounting period,

shall be available to reduce, in accordance with this subsection, the corporation tax referable to the qualifying trade for an accounting period following the relevant period.

(c) For the purposes of this subsection, the aggregate of all amounts which are—

- (i) the first relevant amount, or
  - (ii) the second relevant amount,
- if any, for each accounting period falling within the relevant period, shall be referred to as a ‘specified aggregate’.

(d) (i) Subject to paragraphs (e) and (f), where a company carries on a qualifying trade in an accounting period following the relevant period, the corporation tax referable to the qualifying trade for that accounting period shall be reduced by the specified aggregate.

(ii) Subject to paragraphs (e) and (f), where there is a reduction in the corporation tax for an accounting period following the relevant period by virtue of subparagraph (i) and the specified aggregate exceeds the amount of that reduction, the corporation tax referable to the qualifying trade for the next accounting period shall be reduced by the amount of that excess and so much of that excess as is not applied to reduce that corporation tax shall, in turn, be applied by the company to reduce the corporation tax referable to the qualifying trade for the succeeding accounting period and so on for each succeeding accounting period.

(e) As respects a qualifying trade carried on by a company, the amount by which the corporation tax referable to the qualifying trade for an accounting period following the relevant period may be reduced under this subsection shall not exceed the lesser of—

- (i) such corporation tax, and
- (ii) the total contribution,  
for that accounting period.

(f) So much of a specified aggregate as is applied by a company to reduce corporation tax under this subsection shall be so applied only once.”

(h) in subsection (5) by substituting “subsections (4) and (4A)” for “subsection (4)”, and

(i) in subsection (7) by substituting “subsections (4) and (4A)” for “subsection (4)”.

(2) Paragraphs (e) to (i) of subsection (1) have effect as respects any first relevant amount or second relevant amount (both within the meaning of section 486C of the Principal Act (as amended by subsection (1))) for accounting periods ending on or after 1 January 2013.”.

Cuireadh agus aontaíodh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*):

Amendment proposed (*Deputy Pearse Doherty*):

43. In page 76, before section 33, to insert the following new section:

“33.—The Minister shall within 3 months of the passing of this Act prepare and lay before Dáil Éireann an analysis of the tax expenditures included in this Act, setting out their incurred cost to the State and the impact they have had on job creation, volume of new start-ups, preventing job losses and other such impacts.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

(iv) Alt 33.

(iv) Section 33.

Cuireadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille” agus *cinneadh gur freagra diúltach a tugadh uirthi*.

Question:- “That the section stand part of the Bill” - put, and *decided in the negative*.

(v) *Aontaíodh ailt 34 go 37, go huile.*

(v) Sections 34 to 37, inclusive, *agreed to*.

(vi) Alt nua.

(vi) New section.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

45. In page 81, before section 38, to insert the following new section:

38.—(1) The Principal Act is amended in section 730F—

(a) in subsection (1) by substituting “Subject to subsection (1B), in this section” for “In this section”, and

(b) by inserting the following after subsection (1A):

“(1B) Where the policyholder is a company—

(a) the rate specified in subsection (1)(a)(i) shall not apply unless the policyholder has made the declaration referred to in paragraph (b), and

(b) the rate specified in subsection (1)(a)(ii) shall apply unless immediately before the chargeable event, the life assurance company is in possession of a declaration from the policyholder to the effect that the policyholder is a company and which includes the company’s tax reference number (within the meaning of section 891B(1)).”.

(2) The Principal Act is amended in section 739D—

(a) in subsection (5A) by substituting “Subject to subsection (5AA), the amount” for “The amount”, and

(b) by inserting the following after subsection (5A):

“(5AA) Where the unit holder is a company—

(a) the formula specified in subsection (5A)(a) shall not apply unless the unit holder has made the declaration

- referred to in paragraph (b), and
- (b) the formula specified in subsection (5A)(b) shall apply unless immediately before the chargeable event, the investment undertaking is in possession of a declaration from the unit holder to the effect that the unit holder is a company and which includes the company's tax reference number (within the meaning of section 891B(1)).”.

(3) The Principal Act is amended in section 739E—

(a) in subsection (1) by substituting “Subject to subsection (1B), in this section” for “In this section”, and

(b) by inserting the following after subsection (1A):

“(1B) Where the unit holder is a company—

(a) the rate specified in paragraph (a)(i) or paragraph (b)(i), as the case may be, of subsection (1) shall not apply unless the unit holder has made the declaration referred to in paragraph (b), and

(b) the rate specified in paragraph (a)(ii) or paragraph (b)(ii), as the case may be, of subsection (1) shall apply unless immediately before the chargeable event, the investment undertaking is in possession of a declaration from the unit holder to the effect that the unit holder is a company and which includes the company's tax reference number (within the meaning of section 891B(1)).”.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(vii) *Aontaíodh* alt 38.

(vii) Section 38 *agreed to*.

(viii) Alt 39.

(viii) Section 39.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**46.** In page 83, to delete lines 14 to 19 and substitute the following:

“ ‘aggregate income’, in relation to a company or group, means the aggregate profits of the company or group, as the case may be, as—

(a) reduced by the aggregate net gains of the company or group, as the case may be, where aggregate net gains arise, or

- (b) increased by the aggregate net losses of the company or group, as the case may be, where aggregate net losses arise;”.

*Aontaíodh an leasú*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**47.** In page 83, between lines 30 and 31, to insert the following:

“ ‘aggregate net losses’, in relation to a company or group, means the amount by which the sum of the losses recognised in arriving at the aggregate profits of the company or group, as the case may be, being losses which arise on the revaluation or disposal of investment property or other non-current assets, exceeds the sum of the gains so recognised, being gains which arise on such revaluation or disposal;”.

*Aontaíodh an leasú*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**48.** In page 84, to delete lines 35 to 39 and substitute the following:

“ ‘property income’, in relation to a company or group, means the property profits of the company or group, as the case may be, as—  
(a) reduced by the property net gains of the company or group, as the case may be, where property net gains arise, or  
(b) increased by the property net losses of the company or group, as the case may be, where property net losses arise;”.

*Aontaíodh an leasú*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**49.** In page 84, line 49, after “on” to insert “the”.

*Aontaíodh an leasú*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**50.** In page 85, between lines 4 and 5, to insert the following:

“ ‘property net losses’, in relation to a company or group, means the amount by which the sum of the losses recognised in arriving at the

aggregate profits of the company or group, as the case may be, being losses which arise on the revaluation or disposal of investment property or other non-current assets which are assets of the property rental business, exceeds the sum of the gains so recognised, being gains which arise on such revaluation or disposal;”.

*Aontaíodh an leasú*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**51.** In page 86, between lines 24 and 25, to insert the following:

“ ‘specified debt’ means any debt incurred by a REIT or group REIT in respect of monies borrowed by, or advanced to, the REIT or group REIT, as the case may be;”.

*Aontaíodh an leasú*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**53.** In page 87, to delete line 29 and substitute the following:

- “least 1.25:1,  
(iv) at least 75 per cent of the aggregate market value of the assets of the REIT or group REIT relates to assets of the property rental business of the REIT or group REIT, as the case may be,  
(v) it ensures that the aggregate of the specified debt shall not exceed an amount equal to 50 per cent of the aggregate market value of the assets of the business or businesses of the REIT or group REIT, as the case may be, and”.

*Aontaíodh an leasú*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**54.** In page 87, line 30, to delete “(iv) subject to” and substitute the following:

“(vi) subject to”.

*Aontaíodh an leasú*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**58.** In page 90, line 20, to delete “property profits.”.

*Aontaíodh an leasú*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

- 59.** In page 90, line 21, to delete “arising from” and substitute “accruing on the”.

*Aontaíodh an leasú*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

- 60.** In page 90, line 27, after “asset” to insert the following:

“which is used, or subsequent to such acquisition is used,”.

*Aontaíodh an leasú*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

- 61.** In page 92, between lines 46 and 47, to insert the following:

“(5) Where, but for subsection (2) and section 129, a property income dividend would be income of a company which is income chargeable to tax under Case I of Schedule D, it shall be so chargeable notwithstanding those provisions.”.

*Aontaíodh an leasú*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

- 62.** In page 95, line 36, after “REIT” to insert “or group REIT, as the case may be,”.

*Aontaíodh an leasú*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

- 64.** In page 97, lines 16 and 17, to delete “, as the case may be,”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*



10. ATHLÁ.

Chuaigh an Coiste ar athló ar 9.05 p.m. go dtí 10 a.m. Déardaoin, 7 Márta, 2013.

10. ADJOURNMENT.

The Committee adjourned at 9.05 p.m until 10 a.m. on Thursday, 7 March, 2013.

CIARÁN LYNCH  
Chairman

**IMEACHTAÍ AN ROGHFHOCHOISTE UM AIRGEADAS**  
**PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON FINANCE**

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*Déardaoín, 7 Márta 2013*

*Thursday, 7 March 2013*

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1. Chruinnigh an Coiste ar 10.10 a.m.

1. The Committee met at 10.10 a.m.

2. COMHALTAÍ I LÁTHAIR<sup>5</sup>.

2. MEMBERS PRESENT<sup>6</sup>.

An Teachta Ciarán Ó Loinsigh (*i gCeannas*), An tAire Airgeadais, an Teachta Brian Ó hAodha (*An tAire Stáit ag an Roinn Airgeadais*), na Teachtaí Risteard Buíd Bairéid, Piaras Ó Dochartaigh, Stephen Donnelly, Tadhg Ó Dubhlaoigh, Síomón Ó hEarchaí, Caoimhín Mac Unfraidh, Peadar Mac Mathúna, Micheál Mac Craith, Ciarán Ó Domhnaill, Aodhán Ó Ríordáin, Róisín Ní Shoirtéil agus Liam Ó Tuama.

Deputy Ciarán Lynch (*in the Chair*), Minister for Finance, Deputy Brian Hayes (*Minister of State at the Department of Finance*), Deputies Richard Boyd-Barrett, Pearse Doherty, Stephen S. Donnelly, Timmy Dooley, Simon Harris, Kevin Humphreys, Peter Mathews, Michael McGrath, Kieran O'Donnell, Aodhán Ó Ríordáin, Róisín Shortall and Liam Twomey.

3. AN BILLE AIRGEADAIS, 2013.

3. FINANCE BILL 2013.

D'athchrom an Coiste ar an mBille a bhreithniú.

The Committee resumed consideration of the Bill.

(i) Alt 40.

(i) Section 40.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**65.** In page 99, to delete lines 10 to 20 and substitute the following:

739J.—(1) (a) In this section ‘investment limited partnership’ means an investment limited partnership within the meaning of the Investment Limited Partnerships Act 1994.”.

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<sup>5</sup> Ghlac an Teachta Brian Ó hAodha (*Aire Stáit ag an Roinn Airgeadais*) ionad an Aire Airgeadais (ar feadh cuid den chruinniú) [B.O. 92(1)].

Ghlac na Teachtaí Tadhg Ó Dubhlaoigh, Coimhín Mac Unfraidh agus Peadar Mac Mathúna ionaid na dTeachtaí Micheál Mac Craigh, Aodhán Ó Ríordáin agus Síomón Ó hEarchaí faoi seach (ar feadh cuid den chruinniú) [B.O. 92(2)]. Bhí na Teachtaí Stephen Donnelly agus Róisín Ní Shoirtéil i láthair [B.O. 92(3)].

<sup>6</sup> Deputy Brian Hayes (*Minister of State at the Department of Finance*) substituted for the Minister for Finance (for part of the meeting) [S.O. 92(1)]. Deputies Timmy Dooley, Kevin Humphreys and Peter Mathews substituted for Deputies Michael McGrath, Aodhán Ó Ríordáin and Simon Harris respectively (for part of the meeting) [S.O. 92(2)]. Deputies Stephen S. Donnelly and Róisín Shortall attended [S.O. 92(3)].

<i>Aontaíodh an leasú.</i>	<i>Amendment agreed to.</i>
<i>Aontaíodh an t-alt, mar a leasaíodh.</i>	<i>Section, as amended, agreed to.</i>
(ii) <i>Aontaíodh ailt 41, 42 agus 43.</i>	(ii) <i>Sections 41, 42 and 43 agreed to.</i>
(iii) <i>Alt 44.</i>	(ii) <i>Section 44.</i>
<i>Tairgeadh leasú (An tAire Airgeadais):</i>	<i>Amendment proposed (Minister for Finance):</i>

**67.** In page 102, line 15, to delete “the”.

<i>Aontaíodh an leasú.</i>	<i>Amendment agreed to.</i>
<i>Aontaíodh an t-alt, mar a leasaíodh.</i>	<i>Section, as amended, agreed to.</i>
(iv) <i>Aontaíodh alt 45.</i>	(iv) <i>Section 45 agreed to.</i>
(v) <i>Alt 46.</i>	(v) <i>Section 46.</i>
<i>Tairgeadh leasú (An tAire Airgeadais):</i>	<i>Amendment proposed (Minister for Finance):</i>

**68.** In page 106, lines 29 and 30, to delete “that individual or those individuals” and substitute “an individual or individuals”.

<i>Aontaíodh an leasú.</i>	<i>Amendment agreed to.</i>
<i>Aontaíodh an t-alt, mar a leasaíodh.</i>	<i>Section, as amended, agreed to.</i>
(vi) <i>Aontaíodh alt 47.</i>	(vi) <i>Section 47 agreed to.</i>
(vii) <i>Alt nua.</i>	(vii) <i>New section.</i>
<i>Tairgeadh leasú (An Teachta Liam Ó Tuama):</i>	<i>Amendment proposed (Deputies Liam Twomey):</i>

**70.** In page 107, before section 48, to insert the following new section:

48.—The Minister for Finance shall, not later than 3 months from the passing of this Act, prepare and lay before each House of the Oireachtas a report on the implications of amending the rate of tobacco products tax on cigarettes to a rate of tax at—

- (a) except where *paragraph (b)* applies, €300 per thousand together with an amount equal to 3.15 per cent of the price at which the cigarettes are sold by retail, or
- (b) €313.27 per thousand in respect of cigarettes sold by

retail where the rate of tax would be less than that rate had the rate been calculated in accordance with *paragraph (a)*.”.

<i>Tarraingíodh siar an leasú, faoi chead.</i>	Amendment, by leave, <i>withdrawn</i> .
(viii) Alt 48.	(viii) Section 48.
Tairgeadh leasú ( <i>An tAire Airgeadais</i> ):	Amendment proposed ( <i>Minister for Finance</i> ):
71. In page 108, subsection (1)(b), line 1, to delete “and”.	
<i>Aontaíodh an leasú</i>	Amendment <i>agreed to</i> .
Tairgeadh leasú ( <i>An tAire Airgeadais</i> ):	Amendment proposed ( <i>Minister for Finance</i> ):
72. In page 108, line 29, to delete “return.” and substitute the following: “return.”, and (d) in section 102(1) by deleting paragraph (c).”.	
<i>Aontaíodh an leasú.</i>	Amendment <i>agreed to</i> .
<i>Aontaíodh an t-alt, mar a leasaíodh.</i>	Section, as amended, <i>agreed to</i> .
(ix) Alt 49.	(ix) Section 49.
Tairgeadh leasú ( <i>An Teachta Micheal Mac Craith</i> ):	Amendment proposed ( <i>Deputy Michael McGrath</i> ):
73. In page 109, between lines 37 and 38, to insert the following: “(e) a person who holds a Community Licence within the meaning of Regulation (EC) No. 853/2004 of the European Parliament and of the Council of 29 April 2004, (f) a person who holds a Community Licence within the meaning of Regulation (EC) No. 1/2005 of the European Parliament and of the Council of 22 December 2004;”.	
<i>Tarraingíodh siar an leasú, faoi chead.</i>	Amendment, by leave, <i>withdrawn</i> .
Tairgeadh leasú ( <i>An Teachta Micheal Mac Craith</i> ):	Amendment proposed ( <i>Deputy Michael McGrath</i> ):
74. In page 110, line 5, to delete “€75.00” and substitute “€149.00”.	
<i>Tarraingíodh siar an leasú, faoi chead.</i>	Amendment, by leave, <i>withdrawn</i> .

Tairgeadh leasú ( <i>An Teachta Micheal Mac Craith</i> ):	Amendment proposed ( <i>Deputy Michael McGrath</i> ):
75. In page 110, line 35, after “during” to insert “, prior to or after”.	
<i>Tarraingíodh siar an leasú, faoi chead.</i>	Amendment, by leave, <i>withdrawn</i> .
Tairgeadh leasú ( <i>An Teachta Micheal Mac Craith</i> ):	Amendment proposed ( <i>Deputy Michael McGrath</i> ):
76. In page 112, line 4, after “approved” to insert “or an approved oil supplier”.	
<i>Tarraingíodh siar an leasú, faoi chead.</i>	Amendment, by leave, <i>withdrawn</i> .
Tairgeadh leasú ( <i>An Teachta Micheal Mac Craith</i> ):	Amendment proposed ( <i>Deputy Michael McGrath</i> ):
77. In page 112, line 10, after “provider” to insert “or an approved oil supplier”.	
<i>Tarraingíodh siar an leasú, faoi chead.</i>	Amendment, by leave, <i>withdrawn</i> .
<i>Aontaíodh an t-alt.</i>	Section <i>agreed to</i> .
(x) <i>Aontaíodh ailt 50 go 56, go huile.</i>	(x) Sections 50 to 56, inclusive, <i>agreed to</i> .
4. AN CRUINNIÚ AR FIONRAÍ.	4. MEETING SUSPENDED.
<i>Ordaíodh: An Cruinniú a chur ar fionraí anois go dtí 11.30 a.m. (An Teachta Ciarán Ó Loinsigh).</i>	<i>Ordered: That the Meeting be now suspended until 11.30 a.m. (Deputy Ciarán Lynch).</i>
Cuireadh an Cruinniú ar fionraí dá réir sin ar 11.15 a.m.	The Meeting was accordingly suspended at 11.15 a.m.
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Ar 11.30 a.m. athchromadh ar an gCruinniú.	The Meeting was resumed at 11.30 a.m.
5. AN BILLE AIRGEADAIS, 2013.	5. FINANCE BILL 2013.
D’athchrom an Coiste ar an mBille a bhreithniú.	The Committee resumed consideration of the Bill.
(i) <i>Aontaíodh ailt 57 go 60, go huile.</i>	(i) Sections 57 to 60, inclusive, <i>agreed to</i> .
(ii) Alt 61.	(ii) Section 61.
Tairgeadh leasú ( <i>An tAire Airgeadais</i> ):	Amendment proposed ( <i>Minister for Finance</i> ):

**78.** In page 122, lines 28 to 32, to delete paragraph (a) and substitute the following:

“(a) in paragraph (d)(ii) by substituting “a vehicle that, at all stages of manufacture, is classified as a category N1 vehicle with less than 4 seats and has, at any stage of manufacture,” for “a category N1 vehicle that, at the time of manufacture, has less than 4 seats and has”, and”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(iii) *Aontaíodh ailt 62 go 65, go huile.*

(iii) *Sections 62 to 65, inclusive, agreed to.*

**6. AN CRUINNIÚ AR FIONRAÍ.**

**6. MEETING SUSPENDED.**

*Ordaíodh: An Cruinniú a chur ar fionraí anois go dtí 3 p.m. (An Teachta Ciarán Ó Loinsigh).*

*Ordered: That the Meeting be now suspended until 3 p.m. (Deputy Ciarán Lynch).*

*Cuireadh an Cruinniú ar fionraí dá réir sin ar 12.25 p.m.*

*The Meeting was accordingly suspended at 12.25 p.m.*

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*Ar 3.05 p.m. athchromadh ar an gCruinniú.*

*The Meeting was resumed at 3.05 p.m.*

**7. AN BILLE AIRGEADAIS, 2013.**

**7. FINANCE BILL 2013.**

*D’athchrom an Coiste ar an mBille a bhreithniú.*

*The Committee resumed consideration of the Bill.*

(i) *Alt 66.*

(i) *Section 66.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, an tAire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

**79.** In page 124, lines 37 to 47, to delete paragraph (e) and substitute the following:

“(e) in section 76(2)(a) by substituting the following for subparagraph (i):

“(i) furnish to the Collector-General—

(I) a true and correct return, prepared in accordance with regulations, of the total amount of tax which became due in that

- taxable period, by—
- (A) the accountable person in relation to the disposal of the goods or the supply of the services, and
  - (B) the receiver, liquidator or other person exercising a power, in relation to any adjustment required under Chapter 2 of Part 8 or section 95(4)(c),
- and
- (II) such other particulars as may be specified in regulations, ”, ”.

*Aontaíodh an leasú*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, an tAire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

**80.** In page 125, paragraph (g), line 8, to delete “and”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, an tAire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

**81.** In page 125, paragraph (h), line 12, to delete “section 22(3)” and substitute the following:

“section 22(3), and

(i) in section 95(4) by inserting the following after subparagraph (b):

“(c) Where the letting referred to in paragraph (a)(iii) is a supply to which section 28(4) applies, the receiver or person exercising the power shall calculate the deductibility adjustment in accordance with the formula set out in paragraph (b) and that amount shall be payable as if it were tax due for the taxable period in which that letting takes place.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(ii) *Aontaíodh alt 67.*

(ii) *Section 67 agreed to.*

(iii) *Alt nua.*

(iii) *New section.*

*Tairgeadh leasú (An Teachta Brian Ó*

*Amendment proposed (Deputy Brian*

*hAodha, an tAire Stáit ag an Roinn Airgeadais):*

*Hayes, Minister of State at the Department of Finance):*

**82.** In page 125, before section 68, to insert the following new section:

68.—Section 59 of the Principal Act is amended—

(a) in subsection (1), in paragraph (d) of the definition of “qualifying activities”, by substituting “paragraph 6(1), 7(1)” for “paragraph 6, 7”, and

(b) in subsection (2), by substituting the following for paragraph (j):

“(j) the tax chargeable during the period, being tax for which the accountable person is liable by virtue of section 16(1), 94(6)(a) or (7) or 95(8)(c) to (e), in respect of a supply to that person of immovable goods,”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(iv) Alt 68.

(iv) Section 68.

Cuireadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille” agus *cinneadh gur freagra diúltach a tugadh uirthi*.

Question:- “That the section stand part of the Bill” - put, and *decided in the negative*.

(v) Alt 69.

(v) Section 69.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, an tAire Stáit ag an Roinn Airgeadais):*

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance):*

**83.** In page 126, line 39, to delete “is in possession” and substitute “takes possession”.

*Aontaíodh* an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, an tAire Stáit ag an Roinn Airgeadais):*

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance):*

**84.** In page 126, line 40, to delete “has been appointed” and substitute “is appointed”.

*Aontaíodh* an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Brian Ó*

Amendment proposed (*Deputy Brian*



*hAodha, an tAire Stáit ag an Roinn  
Airgeadais):*

*Hayes, Minister of State at the  
Department of Finance):*

- 85.** In page 127, lines 35 and 36, after “possession” to insert the following:

“(other than where paragraph (h)\* applies or on a disposal of the capital good)”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, an tAire Stáit ag an Roinn  
Airgeadais):*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the  
Department of Finance):*

- 86.** In page 127, line 37, after “ends” to insert “(other than where paragraph (h) applies)”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, an tAire Stáit ag an Roinn  
Airgeadais):*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the  
Department of Finance):*

- 87.** In page 128, lines 23 and 24, to delete “subsection (2)(b)(i) or (3)(b)(i)” and substitute “subsection (2)(b)(i), (3)(b)(i) or (4)(b)(i)”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, an tAire Stáit ag an Roinn  
Airgeadais):*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the  
Department of Finance):*

- 88.** In page 128, lines 34 and 35, to delete “subsection (2)(b)(i) or (3)(b)(i)” and substitute “subsection (2)(b)(i), (3)(b)(i) or (4)(b)(i)”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, an tAire Stáit ag an Roinn  
Airgeadais):*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the  
Department of Finance):*

- 89.** In page 128, line 41, after “balance” to insert “(if any)”.

*Aontaíodh an leasú*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, an tAire Stáit ag an Roinn*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the*

*Airgeadais):*

*Department of Finance):*

- 90.** In page 128, lines 44 and 45, to delete “subsection (2)(b)(ii) or (3)(b)(ii)” and substitute “subsection (2)(b)(ii), (3)(b)(ii) or (4)(b)(ii)”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, an tAire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

- 91.** In page 129, lines 5 and 6, to delete “subsection (2)(b)(ii) or (3)(b)(ii)” and substitute “subsection (2)(b)(ii), (3)(b)(ii) or (4)(b)(ii)”.

*Aontaíodh an leasú*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, an tAire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

- 92.** In page 129, line 13, to delete “balance.”.” and substitute the following:

“balance (if any).

(h) Where paragraph (c) applies and if—

- (i) a mortgagee ceases to have possession and another mortgagee takes possession,
- (ii) a mortgagee ceases to have possession and a receiver is appointed,
- (iii) a receiver’s appointment ends and a mortgagee takes possession, or
- (iv) a receiver’s appointment ends and another receiver is appointed,

then, in each case, the person who ceases to have possession or whose appointment ends shall furnish a copy of the capital goods record to the mortgagee who takes possession or the receiver who is appointed and, from the start date, that mortgagee or that receiver shall be treated for the purposes of this Chapter as if that mortgagee or that receiver were the capital goods owner and shall be responsible for the obligations of the preceding mortgagee or receiver in accordance with paragraphs (c) and (d).”.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(vi) Aontaíodh alt 70.*

*(vi) Section 70 agreed to.*

(vii) Alt 71.

(vii) Section 71.

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*):

Amendment proposed (*Deputy Pearse Doherty*):

**93.** In page 129, between lines 17 and 18, to insert the following subsection:

“(2) Where, in relation to a supply of agricultural produce or an agricultural service by a flat-rate farmer, an invoice is issued, that invoice must carry a VAT number and PPS number for moneys claimed against income tax by farmers and farm businesses.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

*Aontaíodh an t-alt.*

Section *agreed to*.

(viii) *Aontaíodh alt 72.*

(viii) Section 72 *agreed to*.

(ix) Alt 73.

(ix) Section 73.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, an tAire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Minister for Finance*):

**94.** In page 130, subsection (1), between lines 6 and 7, to insert the following:

“(e) in paragraph 6(2) by inserting the following after clause (a):

“(aa) an investment limited partnership within the meaning of section 739J of the Taxes Consolidation Act 1997;”,.”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to*.

(x) *Aontaíodh ailt 74 go 77, go huile.*

(x) Sections 74 to 77, inclusive, *agreed to*.

(xi) Alt nua.

(xi) New section.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, an tAire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

**95.** In page 135, before section 78, to insert the following new section:

78.—Section 85 of the Principal Act is amended—

(a) by inserting the following after subsection (1):

“(1A) For the purposes of subsection (2)(d) ‘enhanced equipment trust certificate’ means loan capital issued by a company to raise finance to acquire, develop or lease aircraft.”,

and

(b) in subsection (2) by deleting “and” at the end of paragraph (b) and substituting “business, and” for “business.” in paragraph (c) and by inserting the following after paragraph (c):

“(d) the issue, transfer or redemption of an enhanced equipment trust certificate.”.

Cuireadh agus aontaíodh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(xi) *Aontaíodh* ailt 78 agus 79.

(xi) Sections 78 and 79 *agreed to*.

8. CATHAOIRLEACH SEALADACH A THOGHADH.

8. ELECTION OF TEMPORARY CHAIRMAN.

Rinneadh tairiscint (*An Teachta Ciarán Ó Loinsigh*):

Motion made (*Deputy Ciarán Lynch*):

That Deputy Peter Mathews take the Chair.

Cuireadh agus aontaíodh an Cheist.

Question put, and *agreed to*.

Chuaigh an Teachta Peadar Mac Mathúna i gCeannas dá réir sin.

Deputy Peter Mathews took the Chair accordingly.

9. AN BILLE AIRGEADAIS, 2013.

9. FINANCE BILL 2013.

D’athchrom an Coiste ar an mBille a bhreithniú.

The Committee resumed consideration of the Bill.

(i) *Aontaíodh* ailt 80 go 87, go huile.

(i) Sections 80 to 87, inclusive, *agreed to*.

(ii) Alt nua.

(ii) New section.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

**97.** In page 142, before section 88, to insert the following new section:

“88.—The Minister shall within 3 months from the passing of this Act prepare and lay before Dáil Éireann a report on a cost-benefit analysis of tax expenditures provided for by this Act, setting out the costs of tax foregone, and the benefits in terms of job creation or

otherwise.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

(iii) *Aontaíodh ailt 88 agus 89.*

(iii) Sections 88 and 89 *agreed to*.

(iv) Alt 90.

(iv) Section 90.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, an tAire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Minister for Finance*):

**102.** In page 145, subsection (1), lines 49 and 50, to delete paragraph (x) and substitute the following:

“and”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to*.

(v) *Aontaíodh ailt 91 go 96, go huile.*

(v) Sections 91 to 96, inclusive, *agreed to*.

(vi) Alt 97.

(vi) Section 97.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, an tAire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

**103.** In page 153, subsection (4)(c), line 12, after “date” to insert “of the”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to*.

(vii) *Aontaíodh ailt 98 go 105, go huile.*

(vii) Sections 98 to 105, inclusive, *agreed to*.

(viii) *Aontaíodh Sceideal 1.*

(viii) Schedule 1 *agreed to*.

(ix) *Sceideal 2.*

(ix) Schedule 2.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, an tAire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

**104.** In page 170, paragraph 1, lines 17 to 20, to delete subparagraphs (f) and (g) and substitute the following:

- “(f) in section 487(1)(a), in the definition of “group base tax”, by substituting “subparagraphs (IV)” for “subparagraph (IV)”;
- (g) in section 766A(3A)(a)(i) by substituting “this section” for “section 766A”;
- (h) in section 865(1)(b) by substituting the following for clauses (I) and (II) of subparagraph (i):
  - “(I) all the information which the Revenue Commissioners may reasonably require to enable them determine if and to what extent a repayment of tax is due to the person for that chargeable period is contained in the statement or return, and
  - (II) the repayment treated as claimed, if due—
    - (A) would arise out of the assessment to tax, made at the time the statement or return was furnished, on foot of the statement or return, or
    - (B) would have arisen out of the assessment to tax, that would have been made at the time the statement or return was furnished, on foot of the statement or return if an assessment to tax had been made at that time,”
- (i) in section 917B(5) by substituting “subsection (3)” for “subsection (2)” in each place,
- (j) in section 960A by substituting “Chapters 1A, 1B, 1C and 1D” for “Chapters 1B, 1C and 1D”;
- (k) in section 1025(4)(d) by substituting “section 465(6)” for “section 465(5)”, and”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, an tAire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

**105.** In page 171, paragraph 2, line 1, to delete “and” and substitute the following:

- “(c) in section 82B by deleting paragraph (b) of subsection (3),
- (d) in section 127(2) by substituting “as the case may be, for the duty, including any surcharge incurred under section

14A(3), and interest” for “as the case may be” in the second place where it occurs, and”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, an tAire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

**106.** In page 172, lines 45 and 46, to delete paragraph 5 and substitute the following:

“5. (a) Subject to *subparagraphs (b) and (c)*, *paragraphs 1, 2, 3 and 4* have effect on and from the passing of this Act.  
(b) *Subparagraph (h)\* of paragraph 1* has effect on and from 1 January 2013.  
(c) *Subparagraphs (c)\*\* and (d)\*\*\* of paragraph 2* are deemed to have come into force and have taken effect as regards instruments first executed on or after 7 July 2012.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an sceideal, mar a leasaíodh.*

*Schedule, as amended, agreed to.*

*(x) Aontaíodh an Teideal.*

*(x) Title agreed to.*

7. CRÍOCHNÚ AN GHNÓ.

7. CONCLUSION OF BUSINESS.

Chríochnaigh an Coiste a bhreithniú ar an mBille ar 5.20 p.m.

The Committee concluded its consideration of the Bill at 5.20 p.m.

8. TEACHTAIREACHT CHUIG DÁIL ÉIREANN.

8. MESSAGE TO DÁIL ÉIREANN.

Cuireadh teachtaireacht chun na Dála á chur in iúl di gur chríochnaigh an Coiste a bhreithniú ar an mBille agus go raibh leasuithe déanta aige air.

Message sent to the Dáil acquainting it that the Committee had completed its consideration of the Bill and had made amendments thereto.

9. ATHLÁ.

9. ADJOURNMENT.

Chuaigh an Coiste ar athló ar 5.20 p.m. *sine die*.

The Committee adjourned at 5.20 p.m. *sine die*.

CIARÁN LYNCH, T.D.  
Chairman

**IMEACHTAÍ AN ROGHFHOCHOISTE UM AIRGEADAS**  
**PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON FINANCE**

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*Dé Céadaoin, 24 Aibreán 2013*

*Wednesday, 24 April 2013*

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1. Chruinnigh an Coiste ar 7.05 p.m.

1. The Committee met at 7.05 p.m.

2. COMHALTAÍ I LÁTHAIR<sup>7</sup>.

2. MEMBERS PRESENT<sup>8</sup>.

An Teachta Liam Ó Tuama (*i gCeannas*),  
An tAire Airgeadais, na Teachtaí Piaras Ó  
Dochartaigh, Stephen Donnelly, Micheál  
Mac Craith agus Art Mac An Earraigh.

Deputy Liam Twomey (*in the Chair*),  
Minister for Finance, Deputies Pearse  
Doherty, Stephen S. Donnelly, Michael  
McGrath and Arthur Spring

3. CATHAOIRLEACH SEALADACH A  
THOGHADH.

3. ELECTION OF TEMPORARY CHAIRMAN.

Rinneadh tairiscint (*An Teachta Liam Ó  
Tuama*):

Motion made (*Deputy Liam Twomey*):

That Deputy Arthur Spring take the Chair.

Cuireadh agus aontaíodh an Cheist.

Question put, and agreed to.

Chuaigh an Teachta Arthur Spring i  
gCeannas ar feadh coda den chruinniú.

Deputy Arthur Spring took the Chair for  
part of the meeting.

4. BILLE AN BHAINC CEANNAIS (MAOIRSIÚ  
AGUS FORFHEIDHMIÚ), 2011.

4. CENTRAL BANK (SUPERVISION AND  
ENFORCEMENT) BILL 2011.

Chrom an Coiste ar an mBille a  
bhreithniú.

The Committee took the Bill into  
consideration.

(i) Alt 1.

(i) Section 1.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for  
Finance*):

**1.**In page 7, lines 23 to 25, to delete subsection (2) and substitute the

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<sup>7</sup> Ghlac an Teachta Stephen Donnelly ionad an Teachta Risteard BuídBairéid [B.O. 92(2)].  
Ghlac na Teachtaí Art Mac An Earraigh agus Liam Ó Tuama ionaid an Teachta Ciarán Ó Loinsigh re seal [B.O. 92(2)].

<sup>8</sup> Deputy Stephen S. Donnelly substituted for Deputy Richard Boyd Barrett [S.O. 92(2)].  
Deputies Arthur Spring and Liam Twomey substituted alternately for Deputy Ciarán Lynch[S.O. 92(2)].



following:

“(2) The Central Bank Acts 1942 to 2012 and this Act (other than *section 54*) may be cited together as the Central Bank Acts 1942 to 2013 and shall be construed together.”.

<i>Aontaíodh an leasú.</i>	Amendment <i>agreed to</i> .
<i>Aontaíodh an t-alt, mar a leasaíodh.</i>	Section, as amended, <i>agreed to</i> .
(ii) <i>Aontaíodh alt 2.</i>	(ii) Section 2 <i>agreed to</i> .
(iii) Alt 3.	(iii) Section 3.
Tairgeadh leasú ( <i>An tAire Airgeadais</i> ):	Amendment proposed ( <i>Minister for Finance</i> ):

2. In page 8, subsection (1), between lines 16 and 17, to insert the following:

“ “contravene” includes fail to comply, and also includes—

- (a) attempting to contravene,
- (b) aiding, abetting, counselling or procuring a person to commit a contravention,
- (c) inducing, or attempting to induce, a person (whether by threats or promises or otherwise) to commit a contravention,
- (d) being (directly or indirectly) knowingly concerned in, or a party to, a contravention, and
- (e) conspiring with others to commit a contravention;”.

<i>Aontaíodh an leasú.</i>	Amendment <i>agreed to</i> .
<i>Aontaíodh an t-alt, mar a leasaíodh.</i>	Section, as amended, <i>agreed to</i> .
(iv) <i>Aontaíodh alt 4.</i>	(iv) Section 4 <i>agreed to</i> .
(v) Alt 5.	(v) Section 5.
Tairgeadh leasú ( <i>An tAire Airgeadais</i> ):	Amendment proposed ( <i>Minister for Finance</i> ):

3. In page 9, subsection (1), line 29, to delete “*Part 1 to Part 4*” and substitute “*Parts 1 to 4*”.

<i>Aontaíodh an leasú.</i>	Amendment <i>agreed to</i> .
Tairgeadh leasú ( <i>An tAire Airgeadais</i> ):	Amendment proposed ( <i>Minister for Finance</i> ):

4. In page 9, subsection (2), line 30, to delete “*Part 1 to Part 8*” and substitute “*Parts 1 to 8*”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

*Amendment proposed (Minister for Finance):*

5. In page 9, subsection (3), line 32, to delete “*Part 1 to Part 7*” and substitute “*Parts 1 to 7*”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

*Amendment proposed (Minister for Finance):*

6. In page 9, between lines 34 and 35, to insert the following subsection:

“(4) The amendment of a statutory instrument by *subsection (3)* does not prevent or restrict the subsequent amendment or revocation of the instrument by another statutory instrument.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(vi) Alt 6.

(vi) Section 6.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

*Amendment proposed (Deputy Michael McGrath):*

7. In page 9, before section 6, to insert the following new section:

“6.—Section 2 of the Statute of Limitations (Amendment) Act 1991 is amended—

(a) in subsection (1), between the words “for the purposes of any provision of this Act whereby the time within which an action in respect of an injury” and the words “may be brought” by inserting the words “or an action in respect of a financial product”,

(b) by inserting the following subsection after subsection (3):

“(4) For the purposes of any provision of this Act whereby the time within which an action in respect of financial product may be brought depends on a person’s date of knowledge references to that person’s date of knowledge are references to the date on which he first had knowledge of the fact that the financial product was defective.”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

Aontaíodh an t-alt.

Section *agreed to*.

(vii) Aontaíodh ailt 7 agus 8.

(vii) Sections 7 and 8 *agreed to*.

(viii) Alt 9.

(viii) Section 9.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

- 8.** In page 10, subsection (1), line 18, to delete “the reviewee” and substitute “a reviewer”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

- 9.** In page 10, subsection (2), lines 26 and 27, to delete paragraph (b) and substitute the following:

“(b) the period within which the Bank shall nominate a person for approval under *section 11*,”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Aontaíodh an t-alt.

Section *agreed to*.

(ix) Aontaíodh alt 10.

(ix) Section 10 *agreed to*.

(x) Alt 11.

(x) Section 11.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

- 10.** In page 11, subsection (1)(a), line 15, to delete “reviewee” and substitute “Bank”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

- 11.** In page 11, subsection (1), lines 17 to 21, to delete all words from and including “, or” in line 17, down to and including “nominated” in line 21.

<i>Tarraingíodh siar an leasú, faoi chead.</i>	Amendment, by leave, <i>withdrawn</i> .
Tairgeadh leasú ( <i>An Teachta Micheál Mac Craith</i> ):	Amendment proposed ( <i>Deputy Michael McGrath</i> ):
12. In page 11, subsection (3), line 30, to delete “or make a nomination under <i>subsection (1)(b)</i> ”.	
<i>Tarraingíodh siar an leasú, faoi chead.</i>	Amendment, by leave, <i>withdrawn</i> .
<i>Aontaíodh an t-alt.</i>	Section <i>agreed to</i> .
(xi) Alt 12.	(xi) Section 12.
Tairgeadh leasú ( <i>An Teachta Micheál Mac Craith</i> ):	Amendment proposed ( <i>Deputy Michael McGrath</i> ):
13. In page 12, subsection (1), line 10, to delete “reviewee” and substitute “Bank”.	
<i>Tarraingíodh siar an leasú, faoi chead.</i>	Amendment, by leave, <i>withdrawn</i> .
Tairgeadh leasú ( <i>An Teachta Micheál Mac Craith</i> ):	Amendment proposed ( <i>Deputy Michael McGrath</i> ):
14. In page 12, subsection (2), lines 16 to 19, to delete paragraph ( <i>b</i> ).	
<i>Tarraingíodh siar an leasú, faoi chead.</i>	Amendment, by leave, <i>withdrawn</i> .
Tairgeadh leasú ( <i>An Teachta Micheál Mac Craith</i> ):	Amendment proposed ( <i>Deputy Michael McGrath</i> ):
15. In page 13, lines 9 to 12, to delete subsection (3).	
<i>Tarraingíodh siar an leasú, faoi chead.</i>	Amendment, by leave, <i>withdrawn</i> .
<i>Aontaíodh an t-alt.</i>	Section <i>agreed to</i> .
(xii) <i>Aontaíodh ailt 13, 14 agus 15.</i>	(xii) Sections 13, 14 and 15 <i>agreed to</i> .
(xiii) Alt nua.	(xiii) New section.
Tairgeadh leasú ( <i>An tAire Airgeadais</i> ):	Amendment proposed ( <i>Minister for Finance</i> ):
16. In page 13, before section 16, to insert the following new section:	
16.—A reviewer shall, where requested by the Bank, in such form and within such period as the Bank may specify, provide an explanation of all or any part of a report under this Part or the	

recommendations, if any, made in the report, or of such other matters relating to the report as the Bank considers appropriate.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(xiv) Alt 16.

(xiv) Section 16.

Cuireadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille” agus *cinneadh gur freagra diúltach a tugadh uirthi*.

Question:- “That the section stand part of the Bill” - put, and *decided in the negative*.

(xv) *Aontaíodh* ailt 17 agus 18.

(xv) Sections 17 and 18 *agreed to*.

(xvi) Alt 19.

(xvi) Section 19.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**17.** In page 14, subsection (1), line 9, after “Part” to insert the following:

“or by the terms of a contract referred to in *section 12(1)*”.

*Aontaíodh* an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**18.** In page 14, subsection (1), line 11, after “Part” to insert “or under the terms of such a contract”.

*Aontaíodh* an leasú.

Amendment *agreed to*.

*Aontaíodh* an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(xvii) Ailt nua.

(xvii) New sections.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**19.** In page 14, before section 20, but in Part 2, to insert the following new section:

20.—(1) The Bank may publish, in such form and manner as it considers appropriate, guidelines for the purpose of providing practical guidance for reviewees and reviewers relating to the application and

operation of this Part.

(2) The guidelines may include different provisions in respect of different classes of reviewee or reviewer.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**20.** In page 14, before section 20, to insert the following new section:

“PART 3\*

INFORMATION, ETC

CHAPTER 1

Introductory

Persons to whom this Part applies.

21.—(1) The following are persons to whom this Part applies (whether they are within or outside the State):

- (a) a regulated financial service provider;
- (b) a person who has applied for an authorisation but whose application has not been determined;
- (c) a person whom the Bank or an authorised officer reasonably believes is or has been a regulated financial service provider or is or has been acting as, or claiming or holding himself or herself out to be, a regulated financial service provider;
- (d) a person who is or has been, or whom the Bank or an authorised officer reasonably believes is or has been, without an authorisation, providing a financial service in respect of which an authorisation is required;
- (e) a related undertaking of any of the persons referred to in any of the preceding paragraphs;
- (f) any person whom the Bank or an authorised officer reasonably believes may possess or have control of information about—
  - (i) a financial service, or
  - (ii) an investment, security or other financial instrument which is, or is to be, admitted to trading under the rules and systems of a regulated market or an equivalent system operating under the law of a territory other than the State;
- (g) any other person whom the Bank or an authorised officer reasonably believes may possess information about a person referred to in any of the preceding paragraphs;
- (h) a person who is, in relation to a person referred to in any of the

- preceding paragraphs, a person mentioned in *subsection (2)*;
- (i) a person who is or has been an officer or employee or agent of a person referred to in any of the preceding paragraphs or is, in relation to a person who is or has been such an officer, employee or agent, a person mentioned in *subsection (2)*.
- (2) The persons referred to in subsection (1)(h) and (i) are—
- (a) an administrator within the meaning of section 1(1) of the Insurance (No.2) Act 1983,
  - (b) an administrator within the meaning of section 2 of the Investor Compensation Act 1998,
  - (c) a person appointed as an administrator of a credit union by virtue of section 137 of the Credit Union Act 1997 or appointed to act as a provisional administrator of a credit union by virtue of section 138 of that Act,
  - (d) a special manager appointed pursuant to the Credit Institutions (Stabilisation) Act 2010,
  - (e) a special manager appointed pursuant to the Central Bank and Credit Institutions (Resolution) Act 2011,
  - (f) an examiner, liquidator, receiver or official assignee, and
  - (g) a person with functions corresponding to those of any of the persons within the preceding paragraphs under the law of a territory other than the State.
- (3) In *subsection (1)(i)* “agent”, in relation to a person referred to in *subsection (1)(a) to (h)*, includes a past (as well as a present) agent and includes the person’s banker, accountant, solicitor, auditor and financial or other adviser.”.

Cuireadh agus aontaíodh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**21.** In page 14, before section 20, to insert the following new section:

## “CHAPTER 2

*Bank’s power to gather information, etc.*

Power of Bank to require information, records, plans, etc.

22.—(1) Where it is necessary to do so for the purpose of the performance of the Bank’s functions under financial services legislation relating to the proper and effective regulation of financial service providers, the Bank may, by notice in writing given to a person to whom this Part applies, require the person—

- (a) to provide to the Bank the information specified in the notice,
- (b) to provide to the Bank the records so specified, or
- (c) to prepare and provide to the Bank the forecasts, plans, accounts or other documents so specified.

(2) A person on whom a requirement is imposed under *subsection (1)* shall comply with the requirement—

- (a) at such time or times, or within such period, as may be specified in the notice or in a further notice given by the Bank, and
- (b) at such place as may be so specified.

(3) The Bank may require that information, records or other documents provided in compliance with a requirement under *subsection (1)* be certified or attested as to their authenticity or correctness in such manner as the Bank may reasonably require, including by statutory declaration.

(4) The Bank may take copies of, or extracts from, any records or other documents provided in compliance with a requirement under *subsection (1)*.

(5) This section does not limit any other power of the Bank to require the provision of information or records or the preparation and provision of documents.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**22.** In page 14, before section 20, to insert the following new section:

23.—(1) The Bank may require that information, records or other documents provided in response to a requirement under *section 22(1)\** be provided in such form and manner as the Bank may reasonably require.

(2) A person who fails to provide any information, records or other documents in the form reasonably required by the Bank shall be treated as not having provided it or them in compliance with the requirement.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**23.** In page 14, before section 20, to insert the following new section:

### “CHAPTER 3

#### *Authorised officers*

Appointment of authorised officers.

24.—(1) Where it is necessary to do so for the purpose of the performance by the Bank of its functions under financial services legislation relating to the proper and effective regulation of financial service providers, the Bank may appoint any of its officers or employees or other suitably qualified persons to be authorised officers and to exercise any of the powers conferred by this Chapter.

(2) The Bank may revoke any appointment made by it under *subsection (1)*.



(3) An appointment or revocation under this section shall be in writing.

(4) A person's appointment by the Bank as an authorised officer ceases on the earlier of—

- (a) the revocation by the Bank of the appointment,
- (b) in a case where the appointment is for a specified period, the expiration of the period,
- (c) the person's resignation from the appointment, and
- (d) in the case where the person is an officer or employee of the Bank—
  - (i) the resignation of the person as an officer or employee of the Bank, or
  - (ii) the termination of the person's employment with the Bank, or when the person's term of office ceases, for any reason.

(5) Whenever requested to do so by the Bank, an authorised officer shall give to the Bank a report on the exercise by him or her of all or any of the powers conferred on an authorised officer by this Chapter.

(6) In this section “suitably qualified person” means any person (other than an officer or employee of the Bank) who, in the opinion of the Bank, has the qualifications and experience necessary to exercise the powers conferred on an authorised officer by this Chapter.”.

Cuireadh agus aontaíodh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**24.** In page 14, before section 20, to insert the following new section:

25.—Every authorised officer appointed by the Bank shall be furnished with a warrant of his or her appointment, and when exercising a power conferred by this Chapter shall produce such warrant or a copy of it, together with a form of personal identification, for inspection if requested to do so by a person affected by the exercise of the power.”.

Cuireadh agus aontaíodh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**25.** In page 14, before section 20, to insert the following new section:

“Power of authorised officer to enter premises.

26.—(1) Subject to *subsection* (2), an authorised officer may at all reasonable times enter any premises—

- (a) which the authorised officer has reasonable grounds to

- believe are or have been used for, or in relation to, the business of a person to whom this Part applies, or
- (b) at, on or in which the authorised officer has reasonable grounds to believe that records relating to the business of a person to whom this Part applies are kept.
- (2) An authorised officer shall not enter a dwelling, otherwise than—
- (a) with the consent of the occupier, or
- (b) pursuant to a warrant under *section 28\**.
- (3) In this Chapter “premises” includes vessel, aircraft, vehicle and any other means of transport, as well as land and any other fixed or moveable structure.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**26.** In page 14, before section 20, to insert the following new section:

“Powers of authorised officer.

27.—(1) An authorised officer may do any one or more of the following:

- (a) search and inspect premises entered under *section 26\** or pursuant to a warrant under *section 28\*\**;
- (b) require a person to whom this Part applies who apparently has control of, or access to, records, to provide the records;
- (c) summon, at any reasonable time, a person to whom this Part applies—
- (i) to give to the authorised officer such information as the authorised officer may reasonably require,
- (ii) to provide to the authorised officer any records over which the person has control of, or access to, and which the authorised officer may reasonably require, or
- (iii) to provide an explanation of a decision, course of action, system or practice or the nature or content of any records provided under this section;
- (d) inspect records so provided or found in the course of searching and inspecting premises;
- (e) take copies of or extracts from records so provided or found;
- (f) subject to *subsection (3)*, take and retain records so provided or found for the period reasonably required for further examination;
- (g) secure, for later inspection, any records provided or found and any data equipment, including any computer, in which those records may be held;
- (h) secure, for later inspection, premises entered under *section 26\** or pursuant to a warrant under *section*

28\*\*, or any part of such premises, for such period as may reasonably be necessary for the purposes of the exercise of his or her powers under this Chapter, but only if the authorised officer considers it necessary to do so in order to preserve for inspection records that he or she reasonably believes may be kept there;

- (i) require a person to whom this Part applies to answer questions and to make a declaration of the truth of the answers to those questions;
- (j) require a person to whom this Part applies to provide an explanation of a decision, course of action, system or practice or the nature or content of any records;
- (k) require a person to whom this Part applies to provide a report on any matter about which the authorised officer reasonably believes the person has relevant information;
- (l) if a person to whom this Part applies who is required to provide a particular record is unable to provide it, require the person to state, to the best of that person's knowledge and belief, where the record is located or from whom it may be obtained;
- (m) require that any information given to an authorised officer under this Chapter is to be certified as accurate and complete by such person or persons and in such manner as the Bank or the authorised officer may require.

(2) Where records are not in legible form, an authorised officer, in the exercise of any of his or her powers under this Chapter, may—

- (a) operate any data equipment, including any computer, or cause any such data equipment or computer to be operated by a person accompanying the authorised officer, and
- (b) require any person who appears to the authorised officer to be in a position to facilitate access to the records stored in any data equipment or computer or which can be accessed by the use of that data equipment or computer to give the authorised officer all reasonable assistance in relation to the operation of the data equipment or computer or access to the records stored in it, including—
  - (i) providing the records to the authorised officer in a form in which they can be taken and in which they are, or can be made, legible and comprehensible,
  - (ii) giving to the authorised officer any password necessary to make the records concerned legible and comprehensible, or
  - (iii) otherwise enabling the authorised officer to examine the records in a form in which they are legible and comprehensible.

(3) Where the Bank or an authorised officer proposes to retain,

pursuant to this section, any records taken by the authorised officer under *subsection (1)* for a period longer than 14 days after the date on which the records are taken, the Bank or the authorised officer shall, before the end of that period of 14 days, or such longer period as the person concerned may agree, furnish, on request, a copy of the records to the person who it appears to the Bank or the authorised officer, but for the exercise of the powers under this section, is entitled to possession of it.

(4) A person to whom this Part applies shall give to an authorised officer such assistance as the authorised officer may reasonably require and make available to the authorised officer such reasonable facilities as are necessary for the authorised officer to exercise his or her powers under this Chapter including such facilities for inspecting and taking copies of any records as the authorised officer reasonably requires.

(5) Subject to any warrant issued under *section 28\*\**, an authorised officer may be accompanied, and assisted in the exercise of the officer's powers under this Chapter, by such other authorised officers, members of the Garda Síochána or other persons as the authorised officer reasonably considers appropriate.

(6) An authorised officer may require a person to provide him or her with his or her name and address where—

- (a) the authorised officer has reasonable grounds for believing that the person—
  - (i) is committing or has committed an offence under financial services legislation,
  - (ii) is committing or has committed a prescribed contravention, or
  - (iii) has deliberately concealed or destroyed evidence, or is deliberately concealing or destroying evidence, or is likely to deliberately conceal or destroy evidence, of such an offence or a prescribed contravention,or
- (b) the authorised officer has reasonable grounds for requiring such information for the purpose of applying for a warrant under this Chapter.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**27.** In page 14, before section 20, to insert the following new section:

28.—(1) Without prejudice to the powers conferred on an authorised officer by or under any other provision of this Chapter, if a judge of the District Court is satisfied on the sworn information of the authorised officer that there are reasonable grounds for believing that records are to be found on, at or in any premises, the judge may issue a warrant authorising an authorised officer accompanied by such other authorised

officers or members or the Garda Síochána as may be necessary, at any time or times, within the period of validity of the warrant, on production, if so requested, of the warrant—

- (a) to enter the premises specified in the warrant, if need be by reasonable force, and
- (b) to exercise the powers conferred on authorised officers by this Chapter or such of those powers as are specified in the warrant.

(2) The period of validity of a warrant shall be 1 month from its date of issue but that period of validity may be extended in accordance with *subsections (3) and (4)*.

(3) The authorised officer may, during the period of validity of a warrant (including such period as previously extended under *subsection (4)*), apply to a judge of the District Court for an order extending the period of validity of the warrant and such an application shall be grounded upon information on oath laid by the authorised officer stating, by reference to the purpose or purposes for which the warrant was issued, the reasons why the authorised officer considers the extension to be necessary.

(4) If the judge of the District Court is satisfied that there are reasonable grounds for believing, having regard to that information so laid, that further time is needed so that the purpose or purposes for which the warrant was issued can be fulfilled, the judge may make an order extending the period of validity of the warrant by such period as, in the opinion of the judge, is appropriate and just; and where such an order is made, the judge shall cause the warrant to be suitably endorsed to indicate its extended period of validity.

(5) Nothing in the preceding subsections prevents a judge of the District Court from issuing, on foot of a fresh application made under *subsection (1)*, a further search warrant under this section in relation to the same premises.”.

Cuireadh agus aontaíodh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**28.** In page 14, before section 20, to insert the following new section:

29.—(1) An authorised officer may attend any meeting relating to the business of a regulated financial service provider if the authorised officer considers that it is necessary to attend in order to assist the Bank in the performance of any of its functions under financial services legislation.

(2) The attendance of an authorised officer pursuant to *subsection (1)* at a meeting referred to in that subsection does not in any circumstances limit the powers of the authorised officer or of the Bank.”.

Cuireadh agus aontaíodh an Cheist:- “Go

Question:- “That the new section be there

gcuirfear an t-alt nua isteach ansin”.

inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**29.** In page 14, before section 20, to insert the following new section:

#### “CHAPTER 4

##### *Supplementary*

30.—(1) The provision to the Bank or an authorised officer of any information, record or other document by a person under this Part shall not be treated, for any purpose, as a breach of any restriction under any enactment or rule of law on provision by the person or any other person on whose behalf the information, record or other document is provided.

(2) Where a person required under this Part to provide a record or other document claims a lien on it, the provision of it shall be without prejudice to the lien.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**30.** In page 14, before section 20, to insert the following new section:

“Failure to comply with a requirement.

31.—(1) If any person to whom this Part applies fails or refuses to comply with a requirement imposed by the Bank or an authorised officer under this Part, the Bank or the authorised officer may certify the failure or refusal to the High Court.

(2) When the Bank or an authorised officer certifies a failure or refusal referred to in *subsection (1)* to the High Court, the High Court may inquire into the case and may make such order (including interim or interlocutory orders) or direction as the High Court thinks fit, after hearing—

(a) any witnesses who may be produced against or on behalf of the person concerned, and

(b) any statement which may be offered in defence.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**31.** In page 14, before section 20, to insert the following new section:

“Offence.

- 32.—(1) A person commits an offence if he or she—
- (a) obstructs or impedes the Bank or an authorised officer in the exercise of any powers under this Part,
  - (b) without reasonable excuse, does not comply with a requirement imposed under this Part,
  - (c) in purported compliance with such a requirement, provides information or records or other documents to the Bank or an authorised officer that the person knows to be false or misleading in a material respect, or
  - (d) falsely represents himself or herself to be an authorised officer.
- (2) A person who commits an offence under this section is liable—
- (a) on summary conviction, to a class A fine or imprisonment for a term not exceeding 12 months, or both, or
  - (b) on conviction on indictment, to a fine not exceeding €250,000 or imprisonment for a term not exceeding 5 years, or both.
- (3) If a person refuses to answer a question asked of him or her or to comply with any other requirement made, under this Part, on the grounds that the answer or compliance with the requirement might tend to incriminate the person and the person is informed of his or her obligation to answer the question or to comply with the requirement, the person shall not refuse to answer the question or to comply with the requirement but the answer given or information provided on that occasion shall not be admissible as evidence in criminal proceedings against the person other than proceedings against him or her under this section.”.

Cuireadh agus aontaíodh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**32.** In page 14, before section 20, to insert the following new section:

- 33.—(1) In this section—
- “the Court” means the High Court;
- “privileged legal material” means information which, in the opinion of the High Court, a person is entitled to refuse to produce on the grounds of legal professional privilege.
- (2) If a person refuses to produce information or give access to it, pursuant to a request from an authorised officer under this Part, on the grounds that the information contains privileged legal material, the Bank may, at any time within 6 months (or such longer period as the Court may allow) of the date of such refusal, apply to the Court for a

determination as to whether the information, or any part of the information, is privileged legal material where—

- (a) in relation to the information concerned—
  - (i) the Bank has reasonable grounds for believing that it is not privileged legal material, or
  - (ii) due to the manner or extent to which such information is presented together with any other information, it is impossible or impractical to extract only such information,
- and
- (b) the Bank has reasonable grounds to suspect that the information contains evidence relating to the commission of a prescribed contravention or an offence under financial services legislation.

(3) A person who refuses to produce information or give access to it, pursuant to a request from an authorised officer under this Part, on the grounds that the information contains privileged legal material shall preserve the information and keep it in a safe and secure place and manner pending the determination of an application under *subsection (2)* and shall, if the information is so determined not to be privileged legal material, produce it in accordance with such order as the Court considers appropriate.

(4) A person shall be considered to have complied with the requirement under *subsection (3)* to preserve information, where the person has complied with such requirements as may be imposed by an authorised officer under *paragraph (g) or (h) of section 27(1)\**.

(5) Where an application is made by the Bank under *subsection (2)*, the Court may give such interim or interlocutory directions as the Court considers appropriate including, without prejudice to the generality of the foregoing, directions as to the appointment of a person with suitable legal qualifications possessing the level of experience, and the independence from any interest falling to be determined between the parties concerned, that the Court considers to be appropriate for the purpose of—

- (a) examining the information, and
- (b) preparing a report for the Court with a view to assisting or facilitating the Court in the making by the Court of its determination as to whether the information is privileged legal material.

(6) An application under *subsection (2)* shall be by motion and may, if the Court so directs, be heard otherwise than in public.”.

Cuireadh agus aontaíodh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(xviii) *Scríosadh* ailt 20 go 31, go huile

(xviii) Sections 20 to 31, inclusive, *deleted*.

(xix) Ailt nua.

(xix) New sections.



33. In page 20, before section 32, to insert the following new section:

“PART 4\*

AUDITOR ASSURANCE

32.—The Central Bank Act 1997 is amended by inserting the following new section after section 27B:

“Auditor assurance.

27BA.—(1) Where the Bank considers it necessary owing to the nature, scale or complexity of the activities of a regulated financial service provider, it may, by notice in writing to the auditor of the regulated financial service provider, require the auditor to conduct an examination for the purpose of providing to the Bank a statement as to the extent to which the regulated financial service provider has complied with obligations imposed by or under such provisions of financial services legislation as are specified in the notice.

(2) The notice—

(a) shall be given not less than 3 months before the date on which the auditor’s report on the regulated financial service provider’s accounts is due to be submitted to the Bank, and

(b) shall specify the standards in accordance with which the examination is to be conducted.

(3) The auditor shall conduct an examination in accordance with the notice and during the examination shall undertake such testing procedures and obtain such information as the auditor thinks appropriate.

(4) The auditor shall, not more than 2 months after the date on which the auditor’s report on the relevant regulated financial service provider’s accounts is due to be submitted to the Bank, provide to the Bank a statement outlining the findings of the examination (including, in particular, the outcome of the testing procedures undertaken, and the evidence obtained, by the auditor during the examination).

(5) If the auditor is not satisfied that the regulated financial service provider has complied with an obligation imposed under or by virtue of the provisions of financial services legislation specified in the notice, the auditor shall include in the statement the reasons why the auditor is not so satisfied.

(6) The Bank may make regulations prescribing the obligations imposed by or under provisions of financial services legislation any or all of which may be

specified in a notice under subsection (1).

(7) The Bank may prescribe an obligation imposed by or under a provision of financial services legislation in regulations under subsection (6) if and only if the provision concerns—

- (a) administrative or accounting procedures of regulated financial service providers,
- (b) internal control mechanisms of, or risk management by, regulated financial service providers, or
- (c) the organisational structure or governance of regulated financial service providers.

(7) Before making regulations under this section the Bank shall consult the Minister and the Minister for Jobs, Enterprise and Innovation.

(8) In specifying under subsection (2)(b) the standards in accordance with an examination is to be conducted, the Bank shall have regard to internationally recognised standards for assurance and auditing.”.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**34.** In page 20, before section 32, to insert the following new section:

33.—Section 27G of the Central Bank Act 1997 is amended—

- (a) in subsection (1) by inserting “27BA(4) or (5),” after “section 27B(2),” and
- (b) in subsection (3) by inserting “27BA,” after “section 27B,”.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(xx) Alt 32.

(xx) Section 32.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**35.** In page 20, subsection (1), between lines 20 and 21, to insert the following:

“ “contract of employment” means a contract of employment or of service or of apprenticeship, whether the contract is express or implied and, if express, whether it is oral or in writing;”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**36.** In page 20, subsection (1), to delete lines 21 to 30.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**37.** In page 21, subsection (1), between lines 4 and 5, to insert the following:

“(b) the threat of suspension, lay-off or dismissal.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**38.** In page 21, subsection (1), line 14, before “reprisal” to insert “threats of”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to.*

(xxi) Alt nua.

(xxi) New section.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

**39.** In page 21, before section 33, to insert the following new section:

“33.—The Bank shall investigate any information provided to it by way of a protected disclosure under Part V.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn.*

(xxii) Alt 33.

(xxii) Section 33.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**40.** In page 22, subsection (2)(a), line 8, to delete “knows or believes might be” and substitute “believes will be”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**41.** In page 22, subsection (2), between lines 16 and 17, to insert the following:

“(e) It is a reasonable excuse for the purposes of *paragraph (c)* for a person to fail to make a disclosure on the ground that the information has already been disclosed by another person.

(f) *Paragraphs (d) and (e)* do not limit what is a reasonable excuse for the purposes of *paragraph (c)*.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to.*

(xxiii) Alt nua.

(xxiii) New section.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**42.** In page 22, before section 34, to insert the following new section:

34.—(1) The Bank may, in such form and manner as it considers appropriate, publish guidelines for the purpose of providing practical guidance for persons referred to in *subsection (2)(a)* of *section 33* relating to the application and operation of that section with respect to those persons, including guidelines as to the assessment by such persons as to whether a disclosure is required to be made.

(2) The guidelines may include different provisions in respect of different classes of persons referred to in *section 33(2)(a)*.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to.*

(xxiv) Alt 34.

(xxiv) Section 34.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**43.** In page 22, lines 34 to 37, to delete subsection (5) and substitute the following:

“(5) Subject to any enactment or rule of law, the Bank may not disclose the identity of a person who has made a protected disclosure without first obtaining the person’s consent except in so far as it may be necessary—

- (a) for the effective investigation of any matter to which the disclosure relates, or
  - (b) for the purposes of—
    - (i) an inquiry by the Bank under section 33AO or 33AR of the Act of 1942,
    - (ii) subject to section 57W of the Act of 1942, an appeal to the Appeals Tribunal under Part VIIA of the Act of 1942,
    - (iii) an assessment under Part 5 of the Market Abuse (Directive 2003/6/EC) Regulations 2005 (S.I. No. 342 of 2005),
    - (iv) an assessment under Part 15 of the Prospectus (Directive 2003/71/EC) Regulations 2005 (S.I. No. 324 of 2005),
    - (v) an assessment under Part 10 of the Transparency (Directive 2004/109/EC) Regulations 2007 (S.I. No. 277 of 2007), or
    - (vi) investigations and hearings under Part 3 of the Central Bank Reform Act 2010,
- in relation to any matter to which the disclosure relates.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(xxv) Alt 35.

(xxv) Section 35.

Tairgeadh leasú (*An tAire Airgeadais*):

*Amendment proposed (Minister for Finance):*

**44.** In page 23, between lines 22 and 23, to insert the following subsection:

- “(5) (a) If penalisation of an employee, in contravention of *subsection (1)*, constitutes a dismissal of the employee, as referred to in *paragraph (a)* of the definition of “penalisation” in *section 32*, the employee (or, in the case of an employee who has not reached the age of 18 years, the employee’s parent or guardian, with the employee’s consent) may institute proceedings in respect of that dismissal under the Unfair Dismissals Acts 1977 to 2007 or to recover damages at common law for wrongful dismissal and, if the employee or his or her parent or guardian, as the case may be, does so, a complaint of such dismissal may not be presented to a rights commissioner under *paragraph 1(1)* of *Schedule 5*.
- (b) If an employee (or, in the case of an employee who has not reached the age of 18 years, the employee’s parent or guardian, with the employee’s consent) presents a complaint to a rights commissioner under *paragraph 1(1)* of *Schedule 5* in respect of a dismissal referred to

in *paragraph (a)*, the employee or his or her parent or guardian, as the case may be, may not institute proceedings in respect of that dismissal under the Unfair Dismissals Acts 1977 to 2007 or to recover damages at common law for wrongful dismissal.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

- 45.** In page 24, subsection (8), line 4, to delete “*subsection (6) or (7)*” and substitute “*subsection (7)*”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

- 46.** In page 24, between lines 6 and 7, to insert the following subsection:

“(9) Summary proceedings for an offence under *subsection (6) or (7)* may be brought and prosecuted by the Minister for Jobs, Enterprise and Innovation.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to.*

(xxvi) *Aontaíodh alt 36.*

(xxvi) Section 36 *agreed to.*

(xxvii) *Ailt nua.*

(xxvii) New sections.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

- 47.** In page 24, before section 37, to insert the following new section:

“PART 5\*

CUSTOMER PROTECTION

37.—(1) Where the Bank is satisfied—

- (a) that there have been widespread or regular relevant defaults by a regulated financial service provider, and
- (b) that, in consequence of the relevant defaults, customers of the regulated financial service provider have suffered, are suffering or will suffer loss or damage,

the Bank may give the regulated financial service provider a direction requiring the making of appropriate redress to the customers.

(2) In *subsection (1)* “relevant default” means—

- (a) charging a customer an amount which the regulated financial service provider is not entitled to charge,
- (b) providing a customer with a financial service which the customer has not agreed to receive,
- (c) providing a customer with a financial service which was not suitable for the customer at the time when it was provided,
- (d) providing a customer with inaccurate information which influences the customer in making a decision about any financial service,
- (e) a failure of any system or controls of the regulated financial service provider, or
- (f) a prescribed contravention.

(3) In *subsection (1)* “appropriate redress” means such monetary or other redress as is specified in the direction and (in the case of redress for pecuniary loss) as does not exceed the amount of the loss suffered or anticipated to be suffered, together (where appropriate) with interest at such rate as is so specified.

(4) A direction given under *subsection (1)* may require the costs of the Bank in giving the direction to be met by the regulated financial service provider to whom the direction is given.

(5) The fact that a regulated financial service provider has made redress in compliance with a direction given under *subsection (1)* shall not, of itself, constitute for any purpose an admission of liability by the regulated financial service provider.

(6) A decision by the Bank to give a direction under *subsection (1)* is an appealable decision for the purposes of Part VIIA of the Act of 1942.

(7) The provisions of a direction given under *subsection (1)* have effect from the date specified in the direction in relation to them.

(8) A direction given under *subsection (1)* shall set out—

- (a) all terms of the direction, including any specification of a date by which, or a period within which, any provision made by it is to be complied with, and
- (b) any incidental, consequential or supplemental provisions for implementing the direction and securing that it is fully and effectively carried out.

(9) The Bank may publish a direction given under *subsection (1)* in any such manner as the Bank considers appropriate.

(10) Where the Bank is considering a complaint, or investigating any other matter, for the purpose of deciding whether to give a direction under *subsection (1)* it may publish notice that it is doing so in any such manner as the Bank considers appropriate.

(11) The duty imposed on the Bank by section 57BX(11) of the Act of 1942 to refer a complaint to the Financial Services Ombudsman does not apply in relation to a complaint if the Bank has dealt with the complaint by giving a direction under *subsection (1)* or during any period when the Bank is considering the complaint for the purpose of deciding whether to give such a direction.

(12) The duty imposed on the Financial Services Ombudsman to investigate a complaint does not apply if the Bank has dealt with the complaint by giving a direction under *subsection (1)* or during any period when the Bank is considering the complaint for the purpose of deciding whether to give such a direction.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**48.** In page 24, before section 37, to insert the following new section:

“Actions for damages.

38.—A failure by a regulated financial service provider to comply with any obligation under financial services legislation is actionable by any customer of the regulated financial service provider who suffers loss or damage as a result of such failure.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(xxviii) Alt 37.

(xxviii) Section 37.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**49.** In page 26, between lines 11 and 12, to insert the following subsection:

“(4) Where the Bank gives a direction under *subsection (1)* to a regulated financial service provider or a related undertaking (in this subsection referred to as the “principal provider”), the Bank may, where it considers it necessary for the purpose of securing compliance with that direction, give a direction in writing to any regulated financial service provider at which the principal provider holds an account of any description to cease making payments from, or entering into or performing other transactions in respect of, such account without the prior authorisation of the Bank.”.

*Aontaíodh* an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**50.** In page 26, subsection (4), line 12, after “direction” to insert “under *subsection (1)* or (4)\*”.

*Aontaíodh* an leasú.

Amendment *agreed to*.



Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

- 51.** In page 26, subsection (5), line 14, after “direction” to insert “under *subsection (1) or (4)\**”.

*Aontaíodh an leasú.* Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

- 52.** In page 26, between lines 20 and 21, to insert the following subsection:

“(6) If the Bank gives a direction under *subsection (1) or (4)\** the intention of which, or part of which, is the preservation or restoration of the financial position of a credit institution within the meaning of Directive 2001/24/EC of the European Parliament and of the Council of 4 April 2001<sup>1</sup> and which is capable of affecting the rights of third parties existing before the direction comes into effect, the Bank shall declare in the direction that the direction or part of it is made with that intention, in accordance with that Directive.”.

*Aontaíodh an leasú.* Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

- 53.** In page 26, subsection (6), line 21, after “direction” to insert “under *subsection (1) or (4)\**”.

*Aontaíodh an leasú.* Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

- 54.** In page 26, subsection (7), line 24, to delete “under this section” and substitute “under *paragraph (a) or (b) of subsection (3)\**”.

*Aontaíodh an leasú.* Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

- 55.** In page 26, between lines 25 and 26, to insert the following subsection:

“(8) A regulated financial service provider to whom a direction is given under *subsection (4)\** may apply to the High Court for an order

setting aside the direction.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**56.** In page 26, between lines 31 and 32, to insert the following subsection:

“(9) An application under *subsection (8)\** shall be made to the High Court within 14 days beginning on the date of receipt of the direction by the regulated financial service provider or such further period as the High Court considers just and equitable in the circumstances, and the High Court may make any interim or interlocutory order as it considers appropriate.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**57.** In page 26, subsection (9), line 35, to delete “*subsection (7)*” and substitute “*subsection (7) or (8)*”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**58.** In page 26, between lines 36 and 37, to insert the following subsection:

“(10) A decision by the Bank to issue a direction under any of *paragraphs (c) to (g) of subsection (3)* is an appealable decision for the purposes of Part VIIA of the Central Bank Act 1942.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(xxix) Alt 38.

(xvix) Section 38.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**59.** In page 26, subsection (1), line 37, after “under” to insert “*subsection (1) or (4)\* of*”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

<i>Aontaíodh an t-alt, mar a leasaíodh.</i>	Section, as amended, <i>agreed to</i> .
(xxx) Alt 39.	(xxx) Section 39.
Tairgeadh leasú ( <i>An tAire Airgeadais</i> ):	Amendment proposed ( <i>Minister for Finance</i> ):
<p><b>60.</b> In page 27, subsection (1), line 15, after “under” to insert “<i>subsection (1) or (4)* of</i>”.</p>	
<i>Aontaíodh an leasú.</i>	Amendment <i>agreed to</i> .
Tairgeadh leasú ( <i>An tAire Airgeadais</i> ):	Amendment proposed ( <i>Minister for Finance</i> ):
<p><b>61.</b> In page 27, subsection (2), line 21, after “under” where it secondly occurs to insert “<i>subsection (1) or (4)* of</i>”.</p>	
<i>Aontaíodh an leasú.</i>	Amendment <i>agreed to</i> .
<i>Aontaíodh an t-alt, mar a leasaíodh.</i>	Section, as amended, <i>agreed to</i> .
(xxxi) Alt 40.	(xxxi) Section 40.
Tairgeadh leasú ( <i>An tAire Airgeadais</i> ):	Amendment proposed ( <i>Minister for Finance</i> ):
<p><b>62.</b> In page 28, subsection (2)(c), line 6, to delete “employees and agents” and substitute “employees, agents and intermediaries”.</p>	
<i>Aontaíodh an leasú.</i>	Amendment <i>agreed to</i> .
Tairgeadh leasú ( <i>An tAire Airgeadais</i> ):	Amendment proposed ( <i>Minister for Finance</i> ):
<p><b>63.</b> In page 28, subsection (2)(f)(i), line 24, to delete “promotional literature” and substitute “promotional material (in whatever media)”.</p>	
<i>Aontaíodh an leasú.</i>	Amendment <i>agreed to</i> .
Tairgeadh leasú ( <i>An tAire Airgeadais</i> ):	Amendment proposed ( <i>Minister for Finance</i> ):
<p><b>64.</b> In page 28, subsection (2)(f), to delete lines 27 to 29 and substitute the following:</p> <p>“(ii) the giving of specified information about the regulated financial service provider and the financial services</p>	

provided by it,”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**65.** In page 28, subsection (2)(f), between lines 36 and 37, to insert the following:

“(v) the giving to customers of information about incentives in relation to financial services, including as to the advantages and disadvantages of taking up the incentives, the duration of their availability, the assumptions on which they are based, their cost, any other material information which customers should have for deciding whether to take them up and the desirability of seeking of independent advice before taking them up,”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**66.** In page 29, subsection (2), between lines 18 and 19, to insert the following:

“(i) provision specifying requirements which are to apply in relation to the provision of financial services to customers for the purpose of determining the suitability of the financial services for the customers;  
(j) provision about the management of conflicts of interest that may arise as between customers and regulated financial service providers, their officers, employees, agents or intermediaries or related undertakings, in the provision of financial services,”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**67.** In page 29, subsection (2)(j), between lines 37 and 38, to insert the following:

“(iv) requiring the giving of notification to persons giving security or guarantees in respect of loans, other credit facilities or other financial services of changes in the terms of the loans, other credit facilities or other

financial services,”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**68.** In page 30, subsection (2), between lines 20 and 21, to insert the following:

- “(l) provision requiring—
- (i) the giving of reasons for refusals to provide quotations for insurance cover applied for and for not accepting claims under policies or contracts of insurance,
  - (ii) the giving of notification in relation to decisions on claims under policies and contracts of insurance and in relation to the carrying out of work to repair property under such policies and contracts including the cost and scope of such work and its certification, and
  - (iii) the giving of information in relation to appeals procedures;
- (m) provision requiring the giving of statements of account by regulated financial service providers to customers in respect of financial services, including the information to be given in such statements and the form and frequency of, and manner in which, such statements may be given;”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**69.** In page 30, subsection (2), to delete lines 38 to 40 and substitute the following:

- “(n) provision about how regulated financial service providers are to deal with customers who are or are likely to be in financial difficulty (including customers who are or are likely to be in arrears) including, in relation to such customers provision—”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**70.** In page 30, subsection (2)(n)(i), line 42, to delete “customers in arrears” and substitute “such customers”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

- 71.** In page 30, subsection (2)(n)(ii), line 44, to delete “customers in arrears” and substitute “such customers”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to.*

(xxxii) Alt nua.

(xxxii) New section.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

- 72.** In page 32, before section 41, to insert the following new section:

- 41.—(1) Before making regulations under *section 40*, the Bank—
- (a) shall consult with the Minister and for that purpose shall provide to the Minister a draft of the proposed regulations,
  - (b) in the case of regulations under *section 40(2)(b)*, shall also consult with the Minister for Enterprise, Jobs and Innovation and for that purpose shall provide to that Minister a draft of the proposed regulations, and
  - (c) may consult with such other persons as the Bank considers appropriate to consult in the circumstances.
- (2) (a) This subsection applies to credit unions acting under an authorisation from the Bank under Part II of the Credit Union Act 1997.
- (b) Before making regulations under *section 40* in respect of credit unions to which this subsection applies, the Bank shall also consult with—
    - (i) the Credit Union Advisory Committee (within the meaning of the Credit Union Act 1997), and
    - (ii) any other body that appears to the Bank to have expertise or knowledge of credit unions.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to.*

(xxxiii) *Scríosadh* alt 41.

(xxxiii) Section 41 *deleted.*

(xxxiv) *Aontaíodh* ailt 42 agus 43.

(xxxiv) Sections 42 and 43 *agreed to.*

6. BILLE AN BHAINC CEANNAIS (MAOIRSIÚ AGUS FORFHEIDHMIÚ), 2011.

6. CENTRAL BANK (SUPERVISION AND ENFORCEMENT) BILL 2011.

D'athchrom an Coiste ar an mBille a bhreithniú.

The Committee resumed consideration of the Bill.

(i) Ailt nua.

(i) New sections.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

**73.** In page 33, before section 44, but in Part 6, to insert the following new section:

“44.—Part V of the Central Bank Act 1997 is amended by the insertion of the following after section 36:

“36A.—The Bank shall be the authority in the State for the authorisation of debt management advisors.

36B.—It shall be an offence for a company registered or operating in the State or any other person or partnership operating in the State to act as a debt management advisor, or to claim or to hold themselves out to be a debt management advisor, in the State or outside the State unless it is acting under and within the terms of an authorisation to do so under sections 36C or 36D.

36C.—(1) Subject to the provisions of this Act, the Bank may grant or refuse to grant to any person or partnership or company applying to it under this section an authorisation to operate as a debt management advisor.

(2) The grant of an authorisation under subsection (1) of this section may be given unconditionally or it may be given subject to such conditions, including conditions limiting the duration of authorisation, or requirements or both as the Bank considers fit.

(3) Whenever the Bank refuses to grant authorisation to a proposed debt management advisor under this section it shall serve notice on the proposed debt management advisor of its intention to refuse to authorise it and stating the reasons therefore, and the proposed debt management advisor may within 21 days of receipt of such notice appeal to the Court against the decision.

(4) An application for authorisation under subsection (1) of this section shall be in such form and contain such particulars as the Bank shall specify from time to time and, without prejudice to the generality of the aforesaid, shall include such particulars or information as the Bank may request in relation to:

- (a) the type of business to be carried on or likely to be carried on by the proposed debt management advisor;
- (b) any person or persons having a qualifying shareholding or having control or ownership of the proposed debt management advisor including any natural or legal person whose shareholding or other commercial relationship with the proposed debt management advisor might influence the conduct of the proposed debt management advisor to a material degree; and
- (c) if the proposed debt management advisor is a company,

the Memorandum of Association and Articles of Association of the proposed debt management advisor.

(5) A proposed debt management advisor shall not be authorised by the Bank under this section unless—

- (a) if it be a company, that it be incorporated by statute or under the Companies Acts, or is incorporated outside the State;
- (b) if it be an unincorporated body of persons, that they be governed by a partnership agreement;
- (c) if it be a sole trader, that he or she satisfies the Bank as to the probity and competence of the sole trader;
- (d) if it be a company or partnership, that it satisfies the Bank as to the probity and competence of each of the directors and/or managers and/or partners of the company or partnership;
- (e) it satisfies the Bank as to the suitability of each of its qualifying shareholders;
- (f) it provides to the Bank details of the proposed fees and charges that it will impose for the provision of debt management advice;
- (g) it provides to the Bank a current Tax Clearance Certificate; and
- (h) it provides whatever other information that the Bank deems is appropriate for the purpose of assessing the probity and reliability of the debt management advisor.

(6) A proposed debt management advisor shall be informed whether or not authorisation has been granted—

- (a) within two months of the date of receipt of the application or within two months of the coming into operation of this section, whichever is the later, or
- (b) where additional information in relation to the application has been sought by the Bank, within a period of two months after the receipt by the Bank of the additional information or the period of six months after the receipt of the application, whichever is the sooner.

(7) The Bank may impose conditions or requirements or both on an authorised debt management advisor which is constituted as a partnership or sole trader, in order to achieve an equivalent level of supervision to that pertaining to an authorised debt management advisor which is constituted as a corporate body.

(8) It shall be an offence for a proposed debt management advisor or any other person to apply for authorisation under this section knowingly or recklessly using false or misleading information, or knowingly or recklessly making false or misleading statements, in relation to an application for an authorisation under this section.

(9) On receipt of its authorisation from the Bank, an authorised debt management advisor shall, prior to entering into any agreement to provide debt management advice to a consumer, present to that consumer for whom it is providing debt management advice a copy of



the authorisation granted by the Bank.

36D.—(1) A person who is a debt management advisor on the day immediately prior to the coming into operation of this section and who is not deemed to be authorised under section 36C may stand authorised, on the coming into operation of this section, as an authorised debt management advisor until the Bank has granted or refused authorisation to it provided that, no later than two months after the coming into operation of this Part, it applies to the Bank under section 36C for authorisation, and, in that section, references to a proposed debt management advisor shall be construed accordingly.

(2) Pending a decision by the Bank to authorise a debt management advisor to whom subsection (1) of this section refers, or during the two months referred to in subsection (1) of this section, or during both such times, the Bank may do all or any of the following, namely:

- (a) impose such conditions or requirements or both as it thinks fit relating to the proper and orderly regulation and supervision of the debt management advisor or in relation to the protection of consumers,
- (b) issue directions under this Act.

(3) A person to whom subsection (1) of this section refers may appeal to the Court against the conditions or requirements imposed under this section. On hearing an application under this subsection of this section, the Court may confirm, vary or rescind any condition or requirement imposed under this section.

36E.—(1) The Bank may revoke the authorisation of an authorised debt management advisor where—

- (a) a request is made to it to do so by the authorised debt management advisor, or
- (b) an authorised debt management advisor—
  - (i) has failed to operate as a debt management advisor within twelve months of the date on which it was authorised under this Act, or
  - (ii) has failed to operate as a debt management advisor for a period of more than six months, or
  - (iii) if it is a company, is being wound up,
- (c) it is expedient to do so in the interests of the proper and orderly regulation and supervision of debt management advisors or in order to protect consumers,
- (d) an authorised debt management advisor or one of its directors and/or partners has been convicted on indictment of any offence under this Act or any offence involving fraud, dishonesty or breach of trust,
- (e) circumstances have materially changed since the granting of the authorisation such that if an application for authorisation were made at the time when the circumstances had materially changed, a different decision would be taken in relation to the application for authorisation,
- (f) the authorisation was obtained by knowingly or recklessly making false or misleading statements, or by

knowingly or recklessly using false or misleading information,

- (g) an authorised debt management advisor has systematically failed to comply with the condition or requirement of this Act,
- (h) an authorised debt management advisor no longer fulfils any or all of the conditions or requirements which were imposed when the authorisation was granted or which were subsequently imposed,
- (i) an authorised debt management advisor becomes unable or, in the opinion of the Bank, is likely to become unable to provide any proper or reliable debt management advice to consumers.

(2) The Bank shall publish notice of revocation of an authorisation of an authorised debt management advisor in *Iris Oifigiúil* within fourteen days of such revocation.

(3) Where the Bank revokes an authorisation of an authorised debt management advisor, the debt management advisor may apply to the Court within twenty eight days of such revocation for an Order varying or setting aside the revocation on such terms as the Court thinks fit.

36F.—(1) The Bank shall administer the system of regulation and supervision of debt management advisors in accordance with the provisions of this Act in order to promote—

- (a) the maintenance of the proper and orderly regulation and supervision of debt management advisors, and
- (b) the protection of consumers.

(2) Where the Bank is of the opinion that it is necessary in the interests of assessing the capacity of an authorised or proposed debt management advisor to provide debt management advice, it may commission an independent assessment of the capacity of the proposed debt management advisor or the authorised debt management advisor.

(3) Subject to subsection (4) of this section, the Minister may, after consulting with the Bank, prescribe by regulation the fee to be paid to the Bank by a proposed debt management advisor or by an authorised debt management advisor supervised by it and the Minister may prescribe different fees for different classes of debt management advisors.

36G.—(1) Without prejudice to the powers of the Bank to impose conditions or requirements or both under this Act, and, without prejudice to the powers of the Bank under subsections (2) or (3) of this section, where the Bank considers it necessary to do so in the interests of the proper and orderly regulation and supervision of debt management advisors and for the protection of investors, the Bank may give a direction to any or all authorised debt management advisors or any or all proposed debt management advisors in relation to any matter related to the operation of the provision of debt management advice.

(2) Without prejudice to the powers of the Bank under subsection (1) of this section, and without prejudice to the powers of the Bank to impose conditions or requirements or both under this Act, where the Bank is of the opinion that it is necessary to do so in the interests of the

proper and orderly regulation and supervision of debt management advisors or for the protection of investors or both, the Bank may give a direction in writing to the debt management advisor concerned to suspend for such period (not exceeding twelve months) the provision of any debt management advice.

(3) Without prejudice to the powers of the Bank to impose conditions or requirements or both under subsections (2) and (7) of section 36C, an authorised debt management advisor shall, upon engagement by a consumer, and before the provision of any debt management advice—

- (a) advise the consumer in writing of the existence, role and function of the Money Advice and Budgeting Service, and
- (b) set out in writing the fees and costs to be charged, in accordance with the debt management advisor's authorisation, for the provision of debt management advice.

36H.—It shall be an offence for a debt management advisor to receive from or hold on behalf of a consumer to whom it is providing debt management advice any monies other than monies paid by the consumer for the provision of debt management advice.

36I.—(1) The Bank shall, after consultation with the Minister, publish a code of practice in relation to debt management advisors and the provision of debt management advice and it shall be a condition of authorisation of all debt management advisors that they shall comply with the terms of the code of practice.

(2) The Bank shall publish the code of practice concerning the provision of debt management advice within six months from the coming into force of this section.

(3) In drawing up the code of practice in relation to the provision of debt management advice, the Bank shall have regard to—

- (a) the interest of consumers and the general public,
- (b) the vulnerable position that debtors may find themselves in because of the significant decline in property values between 2006 and the date of coming into force of this Act,
- (c) any submissions made by authorised debt management advisors.

(4) It shall be an offence for a debt management advisor not to comply with the Code of Practice published by the Bank.

36J.—(1) A person who contravenes sections 36A to 36H is guilty of an offence and shall be liable—

- (a) on summary conviction to a fine not exceeding €5,000 or, at the discretion of the Court in the case of an individual, to imprisonment for a term not exceeding twelve months, or both, or
- (b) on conviction on indictment, to a fine not exceeding €100,000 or, at the discretion of the Court in the case of an individual, to imprisonment for a term not exceeding five years, or both.”.”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

74. In page 33, before section 44, but in Part 7, to insert the following new section:

44.—(1) If, in the opinion of the Bank, a person has engaged, is engaging or is about to engage in conduct that involved, involves or would involve contravening a provision of financial services legislation the Bank may apply to the Court for an order restraining the person from engaging in the conduct.

(2) If a person has refused or failed, is refusing or failing, or is about to refuse or fail, to do an act that the person is required to do by or under a provision of financial services legislation, the Court may make an order requiring the person to do that act.

(3) The Bank may apply *ex parte* to the Court for an order under this section and the Court may grant an order in such a case where the Court considers it necessary to do so in order to achieve the purposes of this section, including (in particular) in order to preserve the availability of any property, information, record or other thing.

(4) An order under this section may be made on such terms as the Court thinks appropriate.

(5) The Court may grant an interim order pending the determination of an application under this section.

(6) The Court may discharge or vary an order made under this section.

(7) The power of the Court to make an order restraining a person from engaging in conduct referred to in *subsection (1)* may be exercised—

- (a) whether or not it appears to the Court that the person intends to repeat, or to continue, the conduct,
- (b) whether or not the person has previously engaged in that kind of conduct, and
- (c) whether or not there is danger of damage to any other person if the person engages in that kind of conduct.

(8) The power of the Court to grant an order requiring a person to do an act may be exercised—

- (a) whether or not it appears to the Court that the person intends to refuse or fail again, or to continue to refuse or fail, to do that act,
- (b) whether or not the person has previously refused or failed to do that act, and
- (c) whether or not there is a danger of damage to any other person if the person refuses or fails to do that act.

(9) Where the Court is satisfied that it is desirable because of the nature or circumstances of the case or that it is otherwise in the interests of justice, the whole or any part of proceedings before it under this section may be heard otherwise than in public.

(10) If the Bank applies to the Court to make an order under this section, the Court may not require the applicant or any other person to give an undertaking as to damages as a condition of granting an interim order.

(11) Whenever the Court has power under this section to make an order restraining a person from engaging in particular conduct, or requiring a person to do a particular act, it may, either in addition to or instead of making such an order, order the person to pay damages to another person.

(12) In this section “the Court” means the High Court.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(ii) Alt 44.

(ii) Section 44.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**75.** In page 33, subsection (1)(b), line 14, to delete “provision” and substitute “provider”.

*Aontaíodh* an leasú.

Amendment *agreed to*.

*Aontaíodh* an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(iii) Alt 45.

(iii) Section 45.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**76.** In page 33, lines 21 to 33, to delete subsection (1) and substitute the following:

“(1) This section applies to a person—

(a) on whom any sanction has been imposed under section 33AQ, 33AR or 33AV of the Act of 1942, or

(b) who has been convicted of an offence under financial services legislation.”.

*Aontaíodh* an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**77.** In page 33, subsection (2), lines 35 and 36, to delete “a regulated financial service provider” and substitute “a person”.

*Aontaíodh* an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

- 78.** In page 33, subsection (2)(b), line 41, to delete “another” and substitute “other”.

*Aontaíodh an leasú.* Amendment *agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

- 79.** In page 33, subsection (3), lines 42 and 43, to delete “the regulated financial service provider” and substitute “the person”.

*Aontaíodh an leasú.* Amendment *agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

- 80.** In page 34, subsection (3)(c), lines 7 and 8, to delete “the regulated financial service provider” and substitute “the person”.

*Aontaíodh an leasú.* Amendment *agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

- 81.** In page 34, subsection (5), line 14, to delete “the regulated financial service provider” and substitute “the person”.

*Aontaíodh an leasú.* Amendment *agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

- 82.** In page 34, subsection (5)(a), lines 17 and 18, to delete “the regulated financial service provider” and substitute “the person”.

*Aontaíodh an leasú.* Amendment *agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

- 83.** In page 34, subsection (5)(b), line 22, after “or” to insert “other”.

*Aontaíodh an leasú.* Amendment *agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

**84.** In page 34, subsection (5)(b), line 24, before “adverse” to insert “other”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to*.

(iv) Alt nua.

(iv) New section.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**85.** In page 34, before section 46, to insert the following new section:

46.—(1) In this section “relevant offence under financial services legislation” means an offence under financial services legislation to which section 10(4) of the Petty Sessions (Ireland) Act 1851 applies.

(2) Notwithstanding section 10(4) of the Petty Sessions (Ireland) Act 1851 and any provision of financial services legislation, summary proceedings for a relevant offence under financial services legislation may be instituted—

(a) at any time within 3 years from the date on which the offence was committed, or

(b) if, at the expiry of that period, the person against whom the proceedings are to be brought is outside the State, within 6 months of the date on which he or she next enters the State, or

(c) at any time within 3 years from the date on which evidence that, in the opinion of the person by whom the proceedings are brought, is sufficient to justify the bringing of the proceedings, comes to that person’s knowledge,

whichever is the later, provided that no such proceedings shall be commenced later than 5 years from the date on which the offence concerned was committed.

(3) For the purpose of this section, a certificate signed by or on behalf of or jointly with the person bringing the proceedings as to the date on which evidence relating to the offence concerned came to his or her knowledge shall be *prima facie* evidence and in any legal proceedings a document purporting to be a certificate issued for the purpose of this subsection and to be so signed shall be deemed to be so signed and shall be admitted as evidence without proof of the signature of the person purporting to sign the certificate.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(v) *Aontaíodh* alt 46.

(v) Section 46 *agreed to*.

(vi) Alt nua.

(vi) New section.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**86.** In page 34, before section 47, to insert the following new section:

“Limitation of liability.

47.—(1) A person who gives information to the Bank pursuant to a requirement imposed by the Bank in the performance of its functions under financial services legislation or to an authorised officer in the exercise of his or her powers under *Part 3*\* shall be taken not to have contravened any duty of confidentiality owed to any person as a result of so giving information.

(2) A person who is or was an auditor of, or an actuary acting for, a regulated financial service provider and who gives to the Bank—

(a) information on a matter of which he or she has, or had, become aware in his or her capacity as auditor of, or actuary acting for, the regulated financial service provider, or

(b) his or her opinion of such a matter,

shall be taken not to have contravened any duty of confidentiality owed to any person as a result of so giving information if he or she is acting in good faith and has reasonable grounds for believing that the information or opinion is relevant to any functions of the Bank.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(vii) *Scríosadh* alt 47.

(vii) Section 47 *deleted*.

(viii) Ailt nua.

(viii) New sections.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**87.** In page 35, before section 48, to insert the following new section:

“PART 8\*

EXTENSION OF PART V OF CENTRAL BANK ACT 1997 TO DEBT MANAGEMENT FIRMS, ETC

48.—Section 28 of the Central Bank Act 1997 is amended—

(a) by substituting the following for the definition of “authorisation”—

“ ‘authorisation’ means an authorisation of a person to carry on a regulated business and, if an authorisation is amended in accordance with section 34, means the authorisation as amended;”,

(b) by inserting the following definitions—

“ ‘consumer’ means—

(a) an individual acting otherwise than in the course



- of business, or
  - (b) a micro enterprise within the meaning given by Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium sized enterprises;
- ‘debt management firm’ means a person who for remuneration provides debt management services to one or more consumers, other than an excepted person;
- ‘debt management services’ means—
- (a) giving advice about the discharge of debts (in whole or in part), including advice about budgeting in connection with the discharge of debts,
  - (b) negotiating with a person’s creditors for the discharge of the person’s debts (in whole or in part), or
  - (c) any similar activity associated with the discharge of debts;
- ‘excepted person’ means—
- (a) any charitable organisation within the meaning of section 2(1) of the Charities Act 2009,
  - (b) any licensed bank, building society, credit union or friendly society,
  - (c) a barrister, solicitor or accountant who provides debt management services only in an incidental manner and is subject to regulation by a professional body,
  - (d) a person who is a party to the Protocol for Independent Advice to Borrowers Availing of Long Term Mortgage Forbearance made on 2 August 2012 (as amended from time to time) and provides advice in accordance with that Protocol,
  - (e) the Insolvency Service of Ireland, any approved intermediary authorised under section 47 of the Personal Insolvency Act 2012 acting as such or any personal insolvency practitioner authorised under Chapter 1 of Part 5 of that Act carrying on practice as such,
  - (f) personal representatives (within the meaning of section 3 of the Succession Act 1965),
  - (g) trustees of a trust, other than a trust which is established to provide debt management services,
  - (h) the Bank,
  - (i) An Post,
  - (j) the National Asset Management Agency,
  - (k) the National Treasury Management Agency,
  - (l) the National Consumer Agency, and
  - (m) any other person constituted, or holding office, under an enactment or funded (in whole or in part) by a Minister of the Government;

‘qualifying shareholder’, in relation to another person, means a person with a direct or indirect holding in the other person—

- (a) that represents 10 per cent or more of the capital of, or the voting rights in, the other person, or
- (b) that makes it possible to exercise a significant influence over the management of the other person;

‘remuneration’, in relation to debt management services, means any commission or other payment, whether paid directly or indirectly, in respect of the debt management services and includes a payment made in respect of the provision of services other than debt management services as a result of which debt management services are provided otherwise than for payment;”

- (c) by substituting the following for the definition of “money transmission service”—

“ ‘money transmission service’ means a service that involves transmitting money by any means, other than a service—

- (a) that is a payment service to which the European Communities (Payment Services) Regulations 2009 (S.I. No. 383 of 2009) apply,
- (b) that is provided to customers on a basis that is ancillary to any other services apart from debt management services,
- (c) that is provided by—
  - (i) any charitable organisation within the meaning of section 2(1) of the Charities Act 2009,
  - (ii) any licensed bank, building society, credit union or friendly society,
  - (iii) a barrister, solicitor or accountant who provides money transmission services only in an incidental manner and is subject to regulation by a professional body,
  - (iv) the Insolvency Service of Ireland, any approved intermediary authorised under section 47 of the Personal Insolvency Act 2012 acting as such or any personal insolvency practitioner authorised under Chapter 1 of Part 5 of that Act carrying on practice as such,
  - (v) personal representatives (within the meaning of section 3 of the Succession Act 1965),
  - (vi) trustees of a trust, other than a trust which is established to provide money transmission services,
  - (vii) the Bank,
  - (viii) An Post,
  - (ix) the National Asset Management Agency,
  - (x) the National Treasury Management Agency,

- (xi) the National Consumer Agency, and
- (xii) any other person constituted, or holding office, under an enactment or funded (in whole or in part) by a Minister of the Government.”,
- and
- (d) in the definition of “regulated business” by substituting “, a retail credit firm or a debt management firm” for “or a retail credit firm”.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**88.** In page 35, before section 48, to insert the following new section:

49.—Section 31 of the Central Bank Act 1997 is amended in subsection (2)(b) by inserting “or any other designated enactment and or any designated statutory instrument” after “this Part”.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**89.** In page 35, before section 48, to insert the following new section:

50.—Section 31A of the Central Bank Act 1997 is amended—

- (a) by substituting “person proposing to carry on, or carrying on, regulated business” for “retail credit firm or home reversion firm”,
- (b) in paragraph (a) by substituting “its memorandum and articles of association” for “the memorandum and articles of association of the firm”,
- (c) in paragraphs (b) and (c) by substituting “the person or (where it is a firm) of each of” for “each of”,
- (d) in paragraphs (d) and (e) by substituting “person” for “firm”,
- (e) in paragraph (f) by substituting “person’s” for “firm’s”, and
- (f) in paragraph (g)—
  - (i) by substituting “person’s” for “firm’s”, and
  - (ii) by substituting “regulated business” for “authorised firms”.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**90.** In page 35, before section 48, to insert the following new section:

51.—Section 32A of the Central Bank Act 1997 is amended—

- (a) in subsection (1)—
  - (i) by substituting “person” for “retail credit or home reversion firm”, and
  - (ii) by substituting “the person” for “the firm”,
- (b) in subsection (3)—
  - (i) by deleting “retail credit services or other”, and
  - (ii) by substituting “persons” for “firms”,
- (c) in subsection (4) by substituting “persons” for “firms”,
- (d) in subsection (5) by substituting “person” for “firm” in both places, and
- (e) in subsection (6)—
  - (i) by substituting “person” for “retail credit or home reversion firm”, and
  - (ii) by substituting “the person” for “the firm” in both places.”.

Cuireadh agus aontaíodh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**91.** In page 35, before section 48, to insert the following new section:

52.—Section 33A of the Central Bank Act 1997 is amended—

- (a) in subsection (1) by substituting “, a person authorised to carry on a regulated business” for “an authorised retail credit firm or an authorised home reversion firm”,
- (b) in subsection (1)(a)—
  - (i) by substituting “the person’s” for “the firm’s”, and
  - (ii) by substituting “persons authorised to carry on regulated business” for “retail credit firms or authorised home reversion firms”,
- (c) in subsection (1)(c)—
  - (i) by substituting “any relevant document” for “a credit agreement or home reversion agreement, or on any other relevant document,”, and
  - (ii) by substituting “the document” for “the agreement”,
- (d) in paragraph (1)(d) by substituting “person” for “firm”,
- (e) in subsections (2) and (3), by substituting “person” for “firm” and by substituting “persons” for “firms”, in each place, and
- (f) by inserting the following subsections after subsection (3)—

“(4) The Bank may also impose on persons authorised to carry on a money transmission business a condition or requirement to raise and maintain such capital or other financial resources as may be specified by the Bank.

(5) The Bank may also impose on a debt management firm a condition or requirement to effect a policy of professional indemnity insurance—

- (a) in such form,
  - (b) providing indemnification up to such sum and in respect of such matters, and
  - (c) valid for such minimum period,
- as the Bank may specify from time to time.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**92.** In page 35, before section 48, to insert the following new section:

53.—The Central Bank Act 1997 is amended by inserting the following section after section 34C—

34D.—(1) Notwithstanding section 29, a person carrying on the business of a debt management firm immediately before the commencement of *Part 8\** of the *Central Bank (Supervision and Enforcement) Act 2013* is taken to be authorised to carry on the business of a debt management firm until the Bank has granted or refused authorisation to the person, provided that the person applies to the Bank under section 30 for authorisation no later than 3 months after that commencement.

(2) If a person is taken to be authorised to carry on the business of a debt management firm under subsection (1), the Bank may do either or both of the following:

- (a) impose on that person such conditions or requirements or both as the Bank considers appropriate relating to the proper and orderly regulation and supervision of debt management firms;
- (b) direct that person not to carry on the business of a debt management firm for such period (not exceeding 3 months) as is specified in the direction.

(3) A condition or requirement imposed, or a direction given, under this section is an appealable decision for the purposes of Part VIIA of the Central Bank Act 1942.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**93.** In page 35, before section 48, to insert the following new section:

54.—Section 36 of the Central Bank Act 1997 is amended by inserting “and such of the other designated enactments and designated statutory instruments as apply” after “this Part”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**94.** In page 35, before section 48, to insert the following new section:

55.—Section 36A(1) of the Central Bank Act 1997 is amended—

- (a) in paragraph (d) by inserting “or any other designated enactment or designated statutory instrument” after “this Part” in both places,
- (b) in paragraph (l)(ii) by substituting “terrorism, or” for “terrorism.”, and
- (c) by inserting the following after paragraph (l):
  - “(m) the holder of the authorisation is not, in the opinion of the Bank, a fit and proper person to hold the authorisation, or
  - (n) any officer or qualifying shareholder of the holder of the authorisation is not, in the opinion of the Bank, a fit and proper person to be such an officer or shareholder, or
  - (o) it is necessary in the interests of the proper and orderly regulation and supervision of the regulated business concerned.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(ix) *Aontaíodh* ailt 48, 49 agus 50.

(ix) Sections 48, 49 and 50 *agreed to*.

(x) Alt 51.

(xi) Section 51.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**95.** In page 36, to delete lines 44 to 46 and substitute the following:

“commits an offence and is liable—

- (i) on summary conviction, to a class A fine or imprisonment for a term not exceeding 12 months, or both, or
- (ii) on conviction on indictment, to a fine not exceeding €250,000 or imprisonment for a term not exceeding 5 years, or both.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(xi) Aontaíodh alt 52.*

*(xi) Section 52 agreed to.*

*(xii) Ailt nua.*

*(xii) New sections.*

*Tairgeadh leasú (An Teachta Micheál Mac Craith):*

*Amendment proposed (Deputy Michael McGrath):*

**96.**In page 38, before section 53, but in Part 8, to insert the following new section:

“53.—Part VIIB of the Central Bank Act 1942 (as inserted by section 16 of the Central Bank and Financial Services Authority of Ireland Act 2004) is amended as follows:

(a) by inserting the following paragraph after paragraph (d) of section 57BB:

“(e) to enable the Financial Services Ombudsman to publish and report upon:

- (i) complaints made to his Office about the conduct of regulated financial service providers, and
- (ii) the investigation and adjudication by his Office of complaints made to it about the conduct of regulated financial service providers.”;

(b) by deleting the second sentence in section 57BG and substituting the following:

“Such a report may include particulars or comments on any complaint that has been investigated and/or adjudicated by the Financial Services Ombudsman.”;

(c) by deleting subsection (2) and inserting the following in section 57BH:

“(2) Such a Committee is entitled to request the Chairperson of the Council to provide information relating to any complaint that has been investigated and/or adjudicated by the Financial Services Ombudsman, including details pertaining to the number and nature of complaints made against individual regulated financial service providers.”;

(d) by deleting paragraph (a) and substituting the following in section 57BS:

“(a) a summary of all complaints made to that Ombudsman during the preceding financial year, including:

- (i) details of the regulated financial service providers against whom those complaints were made,
- (ii) details of the nature of the complaints made against financial service providers, and
- (iii) the results of the investigations into those complaints, and”;

(e) by deleting subsection (1) and substituting the following in section 57BV:

“(1) The Financial Services Ombudsman is required to provide the Council or the Minister with such reports relating to the activities of the Bureau as the Council or the Minister requires from time to time. Such a report may include particulars or comments on any complaint that has been investigated and/or adjudicated upon by the Financial Services Ombudsman.”;

(f) by deleting subsection (2) and inserting the following in section 57BW:

“(2) Such a Committee is not entitled to request the Financial Services Ombudsman to provide information relating to any complaint that is currently under investigation. However, the Committee is entitled to request the Financial Services Ombudsman to provide information relating to any complaints that have been investigated and/or adjudicated by the Financial Services Ombudsman.”;

(g) to insert the following subsection after subsection (7) in section 57CI:

“(7A) The Financial Services Ombudsman shall publish a copy of his finding in the report referred to in section 57BS and it shall include details of the identity of the financial services provider that was investigated and adjudicated upon by him.”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus *cinneadh gur freagra diúltach a tugadh wirthi.*

Question:- “That the amendment be made”- put, and *decided in the negative.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**97.** In page 38, before section 53, to insert the following new section:

“PART 9\*

AMENDMENTS TO FINANCIAL SERVICES LEGISLATION

53.—(1) Section 57BS of the Central Bank Act 1942 is amended by inserting the following after subsection (3):

“(4) If the Financial Services Ombudsman thinks that it would be in the public interest to do so, a report under subsection (1) may, in accordance with regulations made under section 57BF, include in



respect of every regulated financial service provider falling within subsection (5) the information specified in subsection (6).

(5) A regulated financial service provider falls within this subsection if, in the preceding financial year, at least 3 complaints relating to the regulated financial service provider which have been made to the Financial Services Ombudsman have been found by that Ombudsman to be substantiated or partly substantiated.

(6) The information referred to in subsection (4) is—

- (a) the name of the regulated financial service provider, including any trading name (if different),
- (b) where applicable, the identity of any group of which the regulated financial service provider is a member, and
- (c) the number of complaints found to be substantiated or partly substantiated in respect of the regulated financial service provider in the preceding financial year.

(7) For the purposes of the law of defamation the publication of the information referred to in subsection (4) in a report under subsection (1) shall be absolutely privileged.

(8) A report under subsection (1) shall not divulge the identity of any complainant nor shall anything be published in the report which may lead to the identification of any complainant unless the complainant consents in writing.

(9) For the purposes of this section if the regulated financial service provider has appealed against the Ombudsman's finding that a complaint has been found to be substantiated or partly substantiated the complaint is to be taken to have been so found only when—

- (a) the finding is affirmed (with or without modification) on appeal, or
- (b) the appeal is withdrawn, struck out by the High Court or abandoned.

(10) For the purposes of this subsection (6)(b) a person is a member of a group if it is an undertaking dealt with in group accounts (within the meaning of section 150(1) of the Companies Act 1963)."

(2) Section 57BF of the Central Bank Act 1942 is amended in subsection (2) by inserting the following after paragraph (c):

"(ca) for the purposes of a report under section 57BS(1) make provision for—

- (i) the form and manner in which the information specified in the report is given, including provision for the categorisation of the different classes of regulated financial service providers identified in the report and the different classes of financial services to which the complaints by reason of which they are so identified relate, and
- (ii) the form and manner in which the report may be published and the information made available;"

Cuireadh agus aontaíodh an Cheist:- "Go gcuirfear an t-alt nua isteach ansin".

Question:- "That the new section be there inserted" - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**98.** In page 38, before section 53, to insert the following new section:

54.—Section 76 of the Central Bank Act 1989 is amended by inserting the following after subsection (2):

“(3) An application under subsection (2) shall be on notice to the Bank and the Bank shall be entitled to appear, be heard and adduce evidence at the hearing of the application.

(4) Notice of the application shall be served upon the Bank at least 14 days before the date of hearing of the application.

(5) An affidavit giving the names and addresses of, and the places and dates of service on, all persons who have been served with the notice of application, grounding affidavit and exhibits (if any) shall be filed by the applicant at least 4 days before the application is heard. If any person who ought under this section to have been served has not been so served, the affidavit shall state that fact and the reason for it.

(6) In this section ‘the Court’ means the High Court.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**99.** In page 38, before section 53, to insert the following new section:

55.—Section 43 of the Investment Intermediaries Act 1995 is amended by renumbering the existing provision as subsection (1) and by inserting the following after that subsection:

“(2) A person may apply to the Court for an order, on such conditions as the Court may decide, declaring that, notwithstanding the failure of that person to notify the Bank as required by this Part, the acquiring transaction is, and always has been, a valid transaction and that title to any shares or other interest concerned did pass and that all purported exercise of powers is and always had been valid; and if the Court finds that the failure to notify the Bank of the proposed acquiring transaction was due to inadvertence on the part of the person, or if the Court considers that it is otherwise in the interest of justice to do so, it shall grant the order sought.

(3) An application under subsection (2) shall be on notice to the Bank and the Bank shall be entitled to appear, be heard and adduce evidence at the hearing of the application.

(4) Notice of the application shall be served on the Bank at least 14 days before the date of hearing of the application.

(5) An affidavit giving the names and addresses of, and the places and dates of service on, all persons who have been served with the notice of application, grounding affidavit and exhibits (if any) shall be

filed by the applicant at least 4 days before the application is heard. If any person who ought under this section to have been served has not been so served, the affidavit shall state that fact and the reason for it.”.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**100.** In page 38, before section 53, to insert the following new section:

56.—Section 30 of the Consumer Credit Act 1995 is amended in subsection (1) by substituting the following for paragraphs (a) and (b):

- “(a) a paper copy of the agreement shall be sent to the consumer by the creditor within 10 days of the making of the agreement, and
- (b) in the case of any contract of guarantee relating to the agreement, a paper copy of the guarantee and the agreement shall be sent to the guarantor by the creditor within 10 days of the making of the contract.”.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**101.** In page 38, before section 53, to insert the following new section:

57.—Section 45 of the Consumer Credit Act 1995 is amended in subsection (1) by substituting “communication on paper” for “written communication”.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**102.** In page 38, before section 53, to insert the following new section:

58.—Section 149 of the Consumer Credit Act 1995 is amended—

- (a) in subsection (5) by substituting “3 months” for “4 months”,
  - (b) in subsection (6) by substituting “3 months” for “3 weeks”,
  - (c) by inserting the following after subsection (6):
- “(6A) In calculating the periods of 3 months specified in subsections

(5) and (6) no account shall be taken of any day on which any information required by the Bank to be provided by the credit institution for the performance of the Bank's functions under this section has not yet been so provided.”,

and

(d) by inserting the following after subsection (14):

“(15) A direction given under section 28 of the Central Bank Act 1989 and in force immediately before the coming into force of this section is to be treated as continuing in effect as if given under this section and accordingly is a subsisting direction under this section for the purposes of subsection (10).

(16) The duty imposed by subsection (1) shall not apply to a relevant new credit institution until the end of the period of 3 years after it commences business in the State; but at the end of that period, the credit institution shall notify the Bank of all decisions to impose charges in relation to the provision of any service to a customer or to a group of customers during that period and of any proposal to do so which is not implemented during that period.

(17) A notification under subsection (16) shall be treated as a notification under subsection (1) for the purposes of this section; and references in this section to a proposal include a decision to impose charges notified under subsection (16).

(18) In subsection (16) ‘relevant new credit institution’ means a credit institution which commences business as a credit institution in the State after the coming into operation of section 59\* of the *Central Bank (Supervision and Enforcement) Act 2013* and is not when it does so a related undertaking (within the meaning of that Act) of another credit institution carrying on business as a credit institution in the State.”.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**103.** In page 38, before section 53, to insert the following new section:

59.—Section 27 of the Central Bank Act 1997 is amended by inserting the following after subsection (5):

“(6) (a) Subsection (1) does not apply if the regulated financial service provider concerned has a reasonable excuse.

(b) It is a reasonable excuse for the purposes of paragraph (a) for a regulated financial service provider to fail to comply with a requirement under section 25 or 26 that such compliance might tend to incriminate the regulated financial service provider.

(c) Paragraph (b) does not limit what is a reasonable excuse for the purposes of paragraph (a).”.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**104.** In page 38, before section 53, to insert the following new section:

60.—The Investor Compensation Act 1998 is amended—

(a) in section 33 by substituting the following for subsection (4):

“(4) Following consultation with the Company, an administrator may apply to the Court to determine any question arising in relation to his or her functions under this Act.

(5) Notice of an application under subsection (4) shall be given to the Company.”,

(b) by inserting the following section after section 33A:

“Power to make regulations for return of investors’ funds or investment instruments.

33B.—(1) The Minister may, following consultation with the Bank and the Company, make regulations providing for the return of investors’ funds or investment instruments, as the case may be, following the appointment of an administrator, where the Minister considers it necessary to do so in order to provide for their efficient, equitable and prompt return.

(2) Regulations under subsection (1) may include provision for—

(a) the procedures and steps to be taken for the purpose of identifying, recording and, to the extent necessary, reconciling, the books, records or other documents of the investment firm to establish—

(i) the monies, investment instruments or documents of title relating to such investment instruments which are held or which ought to be held on behalf of clients by the investment firm or by its nominee, and

(ii) the claims of the clients of the investment firm against those monies, investment instruments or documents of title (whether or not those monies, investment instruments or documents of title continue to exist),

(b) the satisfying and the ranking of claims against investment instruments or classes of investment instruments,

(c) the number, value and nature of claims against monies held or which ought to be held by an investment firm on behalf

- of clients,
  - (d) the treatment and abatement of claims by clients,
  - (e) the return of dividends, monies and investment instruments to clients,
  - (f) the allocation and provision of reasonable expenses of a liquidator, receiver, administrator, examiner or official assignee subject to Regulations 157 and 158 of the European Communities (Markets in Financial Instruments) Regulations 2007 (S.I. No. 60 of 2007), and
  - (g) the making of reports by an administrator to the Company containing such information relating to the administration of claims and at such time or times and in such manner as may be specified in the regulations,”
- and
- (c) in section 35 by inserting the following after subsection (7):

“(7A) Notice of an appeal under subsection (7) shall be given to the Company and it shall be entitled to appear, be heard and adduce evidence on the hearing of the appeal.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**105.** In page 38, before section 53, to insert the following new section:

“Amendment of Financial Services (Deposit Guarantee Scheme) Act 2009.

61.—The Financial Services (Deposit Guarantee Scheme) Act 2009 is amended—

(a) in section 1 by inserting the following definition:

“ ‘relevant Member State institution’ means an institution authorised in another Member State which has established in the State a branch which maintains a deposit in the deposit protection account pursuant to Regulation 26 of the Deposit Guarantee Regulations;”,

and

(b) by inserting the following sections after section 8:

“Power of Bank to make regulations for information to be kept relating to eligible deposits.

8A.—(1) Where the Bank considers it necessary to do so in the public interest the Bank may make regulations for securing that accurate information in relation to persons who maintain eligible deposits with credit institutions or relevant Member State institutions (in this section referred to as ‘depositors’) is available to them and to the Bank (in particular to enable the Bank to meet its obligations

to make guarantee payments out of the deposit protection account to depositors in accordance with the Deposit Guarantee Regulations).

(2) The regulations may include provision—

- (a) requiring credit institutions and relevant Member State institutions to keep such information as the Bank may prescribe in relation to depositors,
- (b) about the form and manner in which, and the period for which, the prescribed information is to be kept, and
- (c) for enabling the verification of the prescribed information.

Requirement to provide information to Bank.

8B.—The Bank may require a credit institution or relevant Member State institution to provide to the Bank at such time or times and in such manner as the Bank may require—

- (a) any information kept by it in compliance with regulations under section 8A, and
- (b) any information which the Bank may reasonably require to satisfy itself that requirements imposed by regulations under that section have been, and are being, complied with by the credit institution or relevant Member State institution.

Direction to credit institution.

8C.—(1) If the Bank considers that a credit institution or relevant Member State institution has failed, or is failing, to comply with any requirement imposed by regulations made under section 8A, the Bank may direct it to take specified steps to comply with the requirement.

(2) If the Bank considers that a credit institution or relevant Member State institution has failed, or is failing, to comply with a direction under subsection (1) the Bank may make an application to the High Court, and the High Court may, on such an application, make an order requiring it to comply with the direction.

Directions under section 8C: supplementary.

8D.—(1) The provisions of a direction under 8C have effect from the date specified in the direction in relation to them.

(2) A direction under section 8C shall set out—

- (a) all terms of the direction, including any date specified as the date by which, or period specified as the period within which, any provision of the direction is to be complied with, and
- (b) any incidental, supplementary or consequential provision for securing that the direction is fully complied with.

(3) On an application under section 8(2), the High Court may make any such interim or interlocutory order as it considers appropriate.

(4) An order under subsection (3) may include an order to take such ancillary or incidental steps as the High Court may consider appropriate to give full effect to the order.”,

and

(c) in section 9(1) by substituting the following for “A person who contravenes section 4(1) commits an offence and is liable—”:

“A person who contravenes section 4(1), fails to comply with a requirement under section 8B or a direction under section 8C or provides information under section 8B knowing it to be false or misleading commits an offence and is liable—”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(xiii) Alt 53.

(xiii) Section 53.

Cuireadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille” agus *cinneadh gur freagra diúltach a tugadh uirthi*.

Question:- “That the section stand part of the Bill” - put, and *decided in the negative*.

(xiv) Ailt nua.

(xiv) New sections.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**106.** In page 39, before section 54, to insert the following new section:

54.—Section 1 of the Insurance Act 1964 is amended by substituting the following for paragraph (a) of the definition of “excluded risk”:

“(a) a risk relating to insurance that falls within the following classes of the Annex to First Council Directive 73/239/EEC of 24 July 1973—

(i) 4, 5, 6, 7, 11 and 12,

(ii) 1 and 10 in so far as they relate to the insurance of passengers in marine and aviation vehicles and carriers liability insurance, respectively,

(iii) class 14 in so far as it relates to export credit;”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**107.** In page 39, before section 54, to insert the following new section:

“Amendment of section 1 of Insurance Act 1964.

55.—Section 6 of the Insurance Act 1964 is amended by substituting the following for the definition of “premium” in subsection (14):



“ ‘premium’, in relation to a policy issued both in respect of risks in the State and risks not in the State, means that proportion of the premium paid in respect of risks in the State;”.”.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**108.** In page 39, before section 54, to insert the following new section:  
“Amendment of section 4 of Landlord and Tenant Act (Ground Rents) (No. 2) Act 1978.

56.—(1) Section 4(1) of the Landlord and Tenant (Ground Rents) (No. 2) Act 1978 (referred to in this section as “the 1978 Act”) is amended by inserting the following after paragraph (b):

“(bb) the Central Bank of Ireland.”.

(2) The amendment made by *subsection (1)* shall not apply to—

- (a) an application to the Registrar of Titles under Part III of the 1978 Act made before the commencement of this section,
- (b) a notice of intention to acquire a fee simple under section 4 of the Landlord and Tenant (Ground Rents) Act 1967 (referred to in this section as “the 1967 Act”) served before the commencement of this section,
- (c) an application to a county registrar under section 17 of the 1967 Act, or an arbitration under that Act, relating to a notice to which *paragraph (b)* applies,
- (d) an arbitration under Part III of the 1978 Act relating to an application to which *paragraph (a)* applies,
- (e) an appeal to the Circuit Court from a decision of a county registrar under the 1967 Act relating to a notice to which *paragraph (b)* applies, or
- (f) an appeal to the Circuit Court from a decision of the Registrar of Titles under Part III of the 1978 Act relating to an application to which *paragraph (a)* applies.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**109.** In page 39, before section 54, to insert the following new section:  
“Amendment of Landlord and Tenant (Amendment) Act 1980.

57.—(1) Section 4 of the Landlord and Tenant (Amendment) Act 1980 is amended—

(a) in subsection (1) by inserting “or the Central Bank of Ireland, as the case may be,” after “State authority”, and

(b) by inserting the following after subsection (1)—

“(1A) Subject to subsections (1B) and (1C), this Act shall not bind the Central Bank of Ireland (in this subsection and subsections (1B) and (1C) referred to as ‘the Bank’) in its capacity as lessor or immediate lessor of any premises.

(1B) Where the Bank acquires the interest of the lessor or immediate lessor of any premises after the commencement of this Act and the Bank did not have any previous interest in the premises as lessor or immediate lessor, section 13 shall apply as if the expressions ‘at any time’ and ‘at that time’ in subsection (1) thereof were references to the relevant date and Part II shall have effect accordingly, save that a tenant of the Bank whose tenancy of the premises is renewed under that Part as applied by this section shall not be entitled to a further renewal of that tenancy.

(1C) In a case to which subsection (1B) applies, subsection (1A) shall not apply so as to disqualify any person for payment of compensation for improvements in respect of such improvements as may have been carried out before the relevant date.”.

(2) The amendments made by subsection (1) shall not apply to leases granted before the coming into force of this section.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**110.** In page 39, before section 54, to insert the following new section:  
“Amendment of section 3 of Companies (Amendment) Act 1990.

58.—Section 3 of the Companies (Amendment) Act 1990 is amended—

(a) in subsection (2)—

(i) in paragraph (a) by substituting “only by the Central Bank or by the company acting with the prior consent of the Central Bank,” for “only by the Minister”,

(ii) in paragraph (b) by inserting “or by the company with the prior consent in writing of the Central Bank” after “the Central Bank”, and

(iii) by deleting paragraph (c)(ii),  
and

(b) by inserting the following after subsection (2):

“(2A) Where a petition is presented under subsection (2) otherwise than by the Central Bank—

(a) the petitioner—

(i) subject to subsection (2B), shall, before he or she presents the petition at the office of the court, cause to be received by the Central

Bank a notice in writing of his or her intention to present the petition, and  
(ii) shall serve a copy of the petition on the Central Bank as soon as may be after the presentation of it at the office of the court,

and

(b) the Central Bank shall be entitled to appear and be heard at any hearing relating to the petition.

(2B) A notice under subsection (2A)(a)(i) shall not be required if the petitioner is the company.”.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**111.** In page 39, before section 54, to insert the following new section:  
“Disclosure to Bank of tax information about qualifying companies and FVCs.

59.—(1) Nothing in the Taxes Consolidation Act 1997 prevents the disclosure to the Bank of information held by the Revenue Commissioners in relation to—

- (a) qualifying companies, within the meaning of section 110 of the Taxes Consolidation Act 1997, or
- (b) FVCs, within the meaning of Article 1 of Regulation (EC) No 24/2009 of the European Central Bank of 19 December 2008<sup>3</sup> concerning statistics on the assets and liabilities of financial vehicle corporations engaged in securitisation transactions.

(2) Information disclosed to the Bank by virtue of subsection (1) may be used by the Bank only in the exercise of the Bank’s functions and shall not be disclosed by the Bank to any other person.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**112.** In page 39, before section 54, to insert the following new section:  
“Amendment of section 11 of Electronic Commerce Act 2000.

60.—Section 11 of the Electronic Commerce Act 2000 is amended in paragraph (d) by deleting “the Consumer Credit Act, 1995, or any regulations made thereunder and”.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

*Finance*):

**113.** In page 39, before section 54, to insert the following new section:  
“Amendment of Planning and Development Act 2000.

61.—The Planning and Development Act 2000 is amended—

(a) in section 33 by inserting the following after subsection (4):

“(5) Regulations under this section may make different provision with respect to applications for permission for development made by the Central Bank of Ireland in cases where the disclosure of information in relation to the application concerned might prejudice the security, externally or internally, of the development or the land concerned or facilitate any unauthorised access to or from the land by any person, and such regulations may make provision modifying the operation of section 38 in relation to applications in those cases.”,

and

(b) in section 142 by inserting the following after subsection (5):

“(6) Regulations under this section may make different provision with respect to appeals in relation to applications for permission for development made by the Central Bank of Ireland in the cases referred to in section 33(5), and such regulations may make provision modifying the operation of sections 132 and 146 in relation to such appeals.”.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**114.** In page 39, before section 54, to insert the following new section:  
“Amendment of section 56 of Personal Injuries Assessment Board Act 2003.

62.—Section 56 of the Personal Injuries Assessment Board Act 2003 is amended in subsection (5) by substituting the following for paragraph (c):

“(c) one shall be a person nominated for such appointment by the Irish Insurance Federation (or any successor of it), and

(d) one shall be an employee of the Central Bank of Ireland nominated for such appointment by the Governor of the Central Bank of Ireland.”.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(xv) Alt 54.

(xv) Section 54.

Cuireadh an Cheist:- “Go bhfanfaidh an t-

Question:- “That the section stand part of

alt mar chuid den Bhille” agus cinneadh gur freagra diúltach a tugadh uirthi.

the Bill” - put, and decided in the negative.

(xvi) Alt nua.

(xvi) New section.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**115.** In page 39, before Schedule 1, to insert the following new section:

55.—The Credit Institutions (Financial Support) Act 2008 is amended by repealing section 7.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(xvii) Sceideal 1.

(xvii) Schedule 1.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**116.** In page 40, to delete lines 5 to 44 and substitute the following:  
“

Item (1)	Number and year (2)	Short title (3)	Extent of repeal (4)
1	No. 3 of 1989	Insurance Act 1989	Section 3(2C)
2	No. 16 of 1989	Central Bank Act 1989	Section 87(3)
3	No. 17 of 1989	Building Societies Act 1989	Section 119(5)
4	No. 21 of 1989	Trustee Savings Banks Act 1989	Section 66(2)
5	No. 37 of 1990	Unit Trusts Act 1990	Section 18(3)
6	No. 24 of 1994	Investment Limited Partnerships Act 1994	Section 41(3)
7	No. 11 of 1995	Investment Intermediaries Act 1995	Section 79(3)
8	No. 24 of 1995	Consumer Credit Act 1995	Section 14(3)
9	No. 8 of 1997	Central Bank Act 1997	Section 27K
10	No. 15 of 1997	Credit Union Act 1997	Section 171(5)
11	No. 37 of 1998	Investor Compensation Act 1998	Section 43(3)
12	No. 32 of 2001	Dormant Accounts Act 2001	Section 6(4)
13	No. 47 of 2001	Asset Covered Securities Act 2001	Section 97

14	No. 2 of 2003	Unclaimed Life Assurance Policies Act 2003	Section 5(3)
15	No. 12 of 2005	Investment Funds, Companies and Miscellane ous Provisions Act 2005	Section 21(4)
16	No. 19 of 2007	Consumer Protection Act 2007	Section 76
17	No. 23 of 2010	Central Bank Reform Act 2010	Part 5

*Section 4(2).*

## PART 2 REVOCATIONS

Item (1)	Number and year (2)	Citation (3)	Extent of revocation (4)
1	S.I. No. 727 of 2004	European Communities (Financial Conglomer ates) Regulation s 2004	Regulation 28(3)
2	S.I. No. 13 of 2005	European Communities (Insurance Mediation) Regulation s 2005	Regulation 38(3)
3	S.I. No. 380 of 2006	European Communities (Reinsuran ce) Regulation s 2006	Regulation 79(3)
4	S.I. No. 60 of 2007	European Communities (Markets in Financial Instrument s) Regulation s 2007	Regulations 164 and 190( 2)
5	S.I. No. 383 of 2009	European Communities (Payment Services) Regulation s 2009	Regulation 113(2) and (3)

6	S.I. No. 183 of 2011	European Communities (Electronic Money) Regulation s 2011	Regulation 75(2) and (3)
7	S.I. No. 352 of 2011	European Communities (Undertaki ngs for Collective Investment in Transferabl e Securities) Regulation s 2011	Regulation 132(10) and (11)

”  
.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an sceideal, mar a leasaíodh.*

*Schedule, as amended, agreed to.*

(xviii) Sceideal 2.

(xviii) Schedule 2.

Tairgeadh leasú (*An tAire Airgeadais*):

*Amendment proposed (Minister for  
Finance):*

**117.** In page 41, between lines 18 and 19, to insert the following:  
“

2	Section 18D(2)	In paragraph (a) after “Bank” insert “or with one or more persons with relevant knowledge of any of the matters specified in section 24(1) (or with both)”.
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3	Section 24(2)	<p>(a) In paragraph (c) substitute “Parliament,” for “Parliament, or”.</p> <p>(b) In paragraph (d) substitute “member, or” for “member.” and insert the following after that paragraph:</p> <p>“(e) performs a pre-approval controlled function (within the meaning given by section 22 of the Central Bank Reform Act 2010) or has what in the opinion of the Minister constitutes a significant shareholding in a regulated financial service provider,</p> <p>(f) has been adjudged bankrupt (either in the State or elsewhere) or has entered into a composition with his or her creditors, or</p> <p>(g) has been convicted of an offence (either in the State or elsewhere) and sentenced to serve a term of imprisonment for the offence.”.</p>
4	Section 32B(2)	In paragraph (a) substitute “2016” for “2011”.
5	Part IIIA	<p>Before section 32L substitute the following for the Chapter heading:</p> <p>“Chapter 3A <i>Accountability</i>”.</p>

”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**118.** In page 41, lines 19 to 32, to delete item 2.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**119.** In page 41, between lines 32 and 33, to insert the following:  
“

3	Section 32L(3)	<p>Delete “and” at the end of paragraph (a) and insert the following paragraph:</p> <p>“(aa) the Bank in relation to the exercise of its powers under <i>Part 2 of the Central Bank (Supervision and Enforcement) Act 2013</i>, and”.</p>
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4	Section 33AN	In the definition of “contravene” substitute the following for paragraph (b):  “(b) aiding, abetting, counselling or procuring a person to commit a contravention, and”.
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”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**120.** In page 41, to delete lines 33 to 38 and substitute the following:

“

3	Section 57BC	Insert the following after subsection (7): “(8) The Minister may from time to time advance to the Council, out of moneys provided by the Oireachtas, such sums as the Minister may determine for the purposes of the performance of the functions relating to superannuation conferred on the Council by this Act.”.
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”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**121.** In page 42, to delete lines 4 to 15 and substitute the following:

4	Schedule 2, Part 1	(a) Substitute the following for item 38: “			
		38	No. 23 of 2010	Central Bank Reform Act 2010	Parts 3 and 4
		”.			

		(b) Insert the following: “			
		No. 27 of 1992	Financial Transfers Act 1992	Section 4	

		No. 2 of 2005	<i>Criminal Justice (Terrorist Offences) Act</i>	Section 42(6)
		No. 13 of 2009	<i>Financial Services (Deposit Guarantee)</i>	The whole Act
		No. _ of 2013	<i>Central Bank (Supervision and Enforcement) Act 2013</i>	The whole Act other than section 54

”

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**122.** In page 42, to delete lines 16 to 24 and substitute the following:  
“*Section 5(1)*.”

#### PART 2

##### AMENDMENTS OF CENTRAL BANK ACT 1971

Item (1)	Provision affected (2)	Amendment (3)
1	Section 2(1)	In paragraph (d) of the definition of “related body” substitute “ <i>Part 3* of the Central Bank (Supervision and Enforcement) Act 2013</i> ” for “Part 5 of the Central Bank Reform Act 2010”.
2	Section 7(1)	Delete “on behalf of any other person”.

”

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**123.** In page 42, to delete lines 25 to 42 and substitute the following:  
“*Section 5(1)*.”

#### PART 3

##### AMENDMENT OF CENTRAL BANK ACT 1997

Item (1)	Provision affected (2)	Amendment (3)
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1	Section 32A(5)(b)	Substitute “ <i>Part 3*</i> of the <i>Central Bank (Supervision and Enforcement) Act 2013</i> ” for “Part 5 of the Central Bank Reform Act 2010”.
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”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**124.** In page 43, between lines 4 and 5, to insert the following:

“

1	Section 3	Substitute the following for the definition of “authorised officer”: “ ‘authorised officer’ means an authorised officer appointed under <i>Part 3*</i> of the <i>Central Bank (Supervision and Enforcement) Act 2013</i> .”.
2	Section 23	(a) Substitute the following for subsection (1):  “(1) A regulated financial service provider shall not appoint a person to perform a pre-approval controlled function unless the Bank has approved in writing the appointment of the person to perform the function.”.  (b) In subsection (6)(b) substitute “(a) to (h)” for “(a) to (g)”.

”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**125.** In page 43, after line 26, to insert the following:

“

3	Section 52	<p>(a) Insert the following after subsection (2):</p> <p>“(2A) The Bank may at its discretion appoint a suitably qualified person (including a person who is not an officer or employee of the Bank) to perform a function (or any part of a function) of the Bank under this Part, other than any function of making regulations or issuing codes, if the Bank considers it necessary or appropriate to do so to ensure that the functions of the Bank under this Part are performed efficiently and effectively.”.</p> <p>(b) In subsection (3)—</p> <ul style="list-style-type: none"> <li>(i) substitute “, (2) and (2A)” for “and (2)”,</li> <li>(ii) substitute “any” for “either”, and</li> <li>(iii) substitute “, the Head of Financial Regulation or the Bank” for “or the Head of Financial Regulation”.</li> </ul>
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4	<p>Section 54 (inserted by the Credit Union and Co-operation with Overseas Regulators Act 2012)</p>	<p>Substitute the following section:</p> <p>“Co-operation with Member State authorities or third country authorities.</p> <p>54.— (1) In this section ‘Member State authority or third country authority’ means an authority in a jurisdiction other than that of the State duly authorised to perform functions similar to any one or more of the statutory functions of the Bank.</p> <p>(2) At the request of a Member State authority or a third country authority to do so in relation to any matter, the Bank may—</p> <ul style="list-style-type: none"> <li>(a) require information on the matter about which the Bank has required or could require the provision of information or the production of documents under any provision of financial services legislation, or</li> <li>(b) authorise one or more than one authorised officer to exercise any of his or her powers for the purposes of investigating the matter.</li> </ul> <p>(3) In deciding whether or not to exercise any of its powers under subsection (2), the Bank may take into account in particular:</p> <ul style="list-style-type: none"> <li>(a) whether in the country or territory of the Member State authority or third country authority, corresponding assistance would be given to an authority duly authorised in the State to perform functions corresponding to functions exercised by the Member State authority or third country authority;</li> <li>(b) whether the case concerns the breach of a law, or other requirement, which has no close parallel in the State or involves the assertion of a jurisdiction not recognised by the State;</li> <li>(c) the seriousness of the case and its importance to persons in the State;</li> <li>(d) whether it is otherwise appropriate in the public interest to give the assistance sought.</li> </ul>
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		<p>(4) The Bank may decide that it will not exercise any of its powers under subsection (2) unless the Member State authority or third country authority undertakes to make such contribution towards the cost of such exercise as the Bank considers appropriate.</p> <p>(5) Subsections (3) and (4) do not apply if the Bank considers that the exercise of its power is necessary to comply with any obligation created or arising by or under the Treaties governing the European Union.</p> <p>(6) If the Bank authorises an authorised officer for the purposes of subsection (2)(b), the Bank may direct the authorised officer to permit a representative of the Member State authority or third country authority to attend, and take part in, any interview conducted for the purposes of the investigation of the matter concerned.</p> <p>(7) A direction under subsection (6) is not to be given unless the Bank is satisfied that any information obtained by a Member State authority or third country authority as a result of the interview will be subject to obligations of non-disclosure of information similar to those imposed on the Bank in section 33AK of the Act of 1942.</p> <p>(8) A person shall not be required for the purposes of the exercise of any power under this section to answer any question tending to incriminate the person.”.</p>
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”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**126.** In page 43, after line 26, to insert the following new Part:  
*“Section 5(1).*

#### **PART 5**

#### **AMENDMENT OF CENTRAL BANK AND CREDIT INSTITUTIONS (RESOLUTION) ACT**

Item (1)	Provision affected (2)	Amendment (3)
1	Section 18(2)	Substitute “supervisory directives” for “supervisory enactments”.

”.

*Aontaíodh an leasú.**Amendment agreed to.**Aontaíodh an sceideal, mar a leasaíodh.**Schedule, as amended, agreed to.**(xix) Sceideal 3.**(xix) Schedule 3.**Tairgeadh leasú (An tAire Airgeadais):**Amendment proposed (Minister for Finance):*

**127.** In page 44, lines 3 to 28, and in page 45, lines 1 to 13, to delete Parts 1 to 4.

*Aontaíodh an leasú.**Amendment agreed to.**Tairgeadh leasú (An tAire Airgeadais):**Amendment proposed (Minister for Finance):*

**128.** In page 45, to delete lines 14 to 28 and substitute the following:

“Section 5(2).

## PART 5

### AMENDMENTS OF INVESTMENT INTERMEDIARIES ACT 1995

Item (1)	Provision affected (2)	Amendment (3)
1	Section 2(1)	In the definition of “authorised officer” substitute “ <i>Part 3* of the Central Bank (Supervision and Enforcement) Act 2013</i> ” for “Part 5 of the Central Bank Reform Act 2010”.
2	Section 20(6)	Substitute “ <i>Part 3* of the Central Bank (Supervision and Enforcement) Act 2013</i> ” for “Part 5 of the Central Bank Reform Act 2010”.

”.

*Aontaíodh an leasú.**Amendment agreed to.**Tairgeadh leasú (An tAire Airgeadais):**Amendment proposed (Minister for Finance):*

**129.** In page 45, to delete lines 29 to 48 and in page 46 to delete lines 1 to 50 and substitute the following:  
“Section 5(2).

# PART 6

## AMENDMENTS OF CREDIT UNION ACT 1997

Item (1)	Provision affected (2)	Amendment (3)
1	Section 91	Substitute the following for subsection (1):  “(1) If required to do so by notice in writing served by the Bank at any time— (a) a credit union, (b) any person who is or has been an officer, member, voluntary assistant, agent or liquidator of a credit union, and (c) any other person who has in his or her possession or power any books or documents relating to a credit union, shall furnish to the Bank such books or documents which relate to the credit union and are in the possession or power of the credit union or such person and such information relating to the business of the credit union as may be specified in the notice and as may be reasonably required by the Bank in the exercise of its powers under this Act.”.
2	Section 93(1)	Substitute the following for paragraph (b): “(b) ‘agent’ has the same meaning as in section 20* of the <i>Central Bank (Supervision and Enforcement) Act 2013</i> .”.
3	Section 95	In subsection (1) substitute “, after the exercise by an authorised officer of any of his or her powers under <i>Part 3**</i> of the <i>Central Bank (Supervision and Enforcement) Act 2013</i> ,” for “, after an inspection under section 90,”.



4	Section 95A (inserted by the Credit Union and Co-operation with Overseas Regulators Act 2012)	In subsection (1) substitute “after the exercise by an authorised officer of any of his or her powers under <i>Part 3**</i> of the <i>Central Bank (Supervision and Enforcement) Act 2013</i> ” for “after an inspection under section 90”.
5	Section 96(1)	Substitute “after the exercise by an authorised officer of any of his or her powers under <i>Part 3**</i> of the <i>Central Bank (Supervision and Enforcement) Act 2013</i> ” for “after an inspection under section 90”.
6	Section 186(3)	Insert “or <i>Part 3**</i> of the <i>Central Bank (Supervision and Enforcement) Act 2013</i> ” after “this Act”.

”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for  
Finance*):

**130.** In page 47, to delete lines 5 to 50 and substitute the following:  
“

1	Section 9	(a) Substitute the following for subsection (1): “(1) In this section “Act of 2013” means the <i>Central Bank (Supervision and Enforcement) Act 2013</i> .”.  (b) Substitute “ <i>Part 3*</i> of the Act of 2013” for “Part 5 of the Act of 2010” in each place.
2	Section 33(2)	Substitute “ <i>Part 3*</i> of the <i>Central Bank (Supervision and Enforcement) Act 2013</i> ” for “Part 5 of the Central Bank Reform Act 2010”.

”..

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for  
Finance*):

**131.** In page 48, lines 1 to 7, to delete Part 8.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an sceideal, mar a leasaíodh.*

*Schedule, as amended, agreed to.*

(xx) Sceideal 4.

(xx) Schedule 4.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**132.** In page 49, to delete lines 3 to 29.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**133.** In page 50, to delete lines 8 to 21 and substitute the following:  
“

1	Regulation 3(1)	In the definition of “authorised officer” substitute “ <i>Part 3* of the Central Bank (Supervision and Enforcement) Act 2013</i> ” for “Part 5 of the Central Bank Act 2010”.
2	Regulation 6(7)	Substitute “ <i>Part 3* of the Central Bank (Supervision and Enforcement) Act 2013</i> ” for “Part 5 of the Central Bank Reform Act 2010”.
3	Regulation 14(1)(b)	Substitute “ <i>Part 3* of the Central Bank (Supervision and Enforcement) Act 2013</i> ” for “Part 5 of the Central Bank Reform Act 2010”.
4	Regulation 147(1)(g)(ii)	Substitute “ <i>Part 3* of the Central Bank (Supervision and Enforcement) Act 2013</i> ” for “Part 5 of the Central Bank Reform Act 2010”.

”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**134.** In page 50, to delete lines 29 to 47 and substitute the following:  
“

1	Regulation 3(1)	In the definition of “authorised officer” substitute “ <i>Part 3* of the Central Bank (Supervision and Enforcement) Act 2013</i> ” for “Part 5 of the Central Bank Reform Act 2010”.
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2	Regulation 9(7)	Substitute “under <i>Part 3*</i> of the <i>Central Bank (Supervision and Enforcement) Act 2013</i> ” for “under Part 5 of the Central Bank Reform Act 2010”.
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”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**135.** In page 51, before line 1, to insert to insert the following new Part:

**PART 6**

**AMENDMENT OF EUROPEAN COMMUNITIES (REORGANISATION AND WINDING-UP OF CREDIT INSTITUTIONS) REGULATIONS 2011**

(S.I. No. 48 of 2011)

Item (1)	Provision affected (2)	Amendment (3)
1	Regulation 2(2)	Insert the following subparagraph after subparagraph (x): “(xi) a direction given by the Bank under <i>Part 5</i> of the <i>Central Bank (Supervision and Enforcement) Act 2013</i> that contains a declaration that it or part of it is made with the intention of preserving or restoring the financial position of a credit institution, where the direction is capable of affecting the rights of third parties existing before the direction comes into effect.”.

”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**136.** In page 51, to delete lines 1 to 40.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an sceideal, mar a leasaíodh.*

Schedule, as amended, *agreed to.*

(xxi) Sceideal 5.

(xxi) Schedule 5.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

**137.** In page 52, paragraph 1(1), lines 5 and 6, to delete all words from and including “the employee's” in line 5 down to and including “consent” in line 6 and substitute the following:

“the employee’s parent or guardian, with the consent of the employee”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**138.** In page 54, paragraph 3(2)(b), line 25, to delete “, or both”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**139.** In page 54, paragraph 3(4), line 36, to delete “the employee concerned may” and substitute the following:

“the employee concerned (or, in the case of an employee who has not reached the age of 18 years, the employee’s parent or guardian, with the consent of the employee) or, with the consent of the employee, any trade union of which the employee is a member, may”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**140.** In page 55, paragraph 3, to delete lines 1 to 21.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**141.** In page 55, paragraph 4(1)(a), line 30, to delete “with his or her consent” and substitute “, with the employee’s consent”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**142.** In page 55, paragraph 4(3), lines 51 and 52, to delete “and ending on the day the order is made” and substitute the following:

“and ending on the day immediately before the day on which the order of the Circuit Court is made”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**143.** In page 56, paragraph 5(1), line 8, to delete “*paragraph 2(1)*” and substitute “*paragraph 2(1)(b)*”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**144.** In page 56, paragraph 5(2), line 17, to delete “*paragraph 2(1)*” and substitute “*paragraph 2(1)(b)*”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**145.** In page 56, after line 21, to insert the following:

“Amendment of Protection of Employees (Employers’ Insolvency) Act 1984.

6. Section 6 of the Protection of Employees (Employers’ Insolvency) Act 1984 is amended—

(a) in subsection (2)(a)—

(i) in subparagraph (xxviii) by deleting “and” after “that Schedule,”,

(ii) in subparagraph (xxix) by substituting “that Act, and” for “that Act.”, and

(iii) by inserting the following subparagraph after subparagraph (xxix):

“(xxx) any amount which an employer is required to pay by virtue of a decision of a rights commissioner under *paragraph 1(2)(b)* of *Schedule 5* to the *Central Bank (Supervision and Enforcement) Act 2013* or a determination by the Labour Court under *paragraph 2(1)(b)* of that Schedule.”,

(b) in subsection (2)(b), by substituting “, (xxix) or (xxx)” for “or (xxix)”,

(c) in subsection (2)(c), by substituting “, (xxix) or (xxx)” for “or (xxix)”, and

(d) in subsection (9), in the definition of “relevant date”, by substituting “, (xxix) or (xxx)” for “or (xxix)”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an sceideal, mar a leasaíodh.*

*Schedule, as amended, agreed to.*

*(xxii) An Teideal.*

*(xxii) Title.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

**146.** In page 7, line 15, to delete “CENTRAL BANK ACTS 1942 TO 2010” and substitute “CENTRAL BANK ACTS 1942 TO 2012”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an Teideal, mar a leasaíodh.*

*Title, as amended, agreed to.*

**6. CRÍOCHNÚ AN GHNÓ.**

**6. CONCLUSION OF BUSINESS.**

*Chríochnaigh an Coiste a bhreithniú ar an mBille ar 9.00 p.m.*

*The Committee concluded its consideration of the Bill at 9.00 p.m.*

**7. TEACHTAIREACHT CHUIG DÁIL ÉIREANN.**

**7. MESSAGE TO DÁIL ÉIREANN.**

*Cuireadh teachtaireacht chun na Dála á chur in iúl di gur chríochnaigh an Coiste a bhreithniú ar an mBille agus go raibh leasuithe déanta aige air agus go raibh leasú déanta aige ar an Teideal chun go léifidh sé mar a leanas:*

*Message sent to the Dáil acquainting it that the Committee had completed its consideration of the Bill and had made amendments thereto and had amended the Title to read as follows:*

**AN ACT TO FURTHER PROVIDE FOR THE REGULATION AND SUPERVISION OF FINANCIAL SERVICE PROVIDERS AND FINANCIAL SERVICES; TO FURTHER PROVIDE FOR THE ENFORCEMENT OF FINANCIAL SERVICES LEGISLATION; TO PROVIDE FOR THE PROTECTION OF PERSONS REPORTING BREACHES; FOR THOSE AND OTHER PURPOSES TO PROVIDE FOR AMENDMENTS TO, AND TO FURTHER AMEND AND EXTEND, THE CENTRAL BANK ACTS 1942 TO 2012 AND CERTAIN OTHER ACTS AND STATUTORY INSTRUMENTS, AND TO PROVIDE FOR RELATED MATTERS.**

**8. ATHLÁ.**

**8. ADJOURNMENT.**

*Chuaigh an Coiste ar athló ar 9.00 p.m. sine die.*

*The Committee adjourned at 9.00 p.m. sine die.*

**CIARÁN LYNCH, T.D.**  
**Chairman**



**IMEACHTAÍ AN ROGHFHOCHOISTE UM AIRGEADAS**  
**PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON FINANCE**

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*Dé Céadaoin, 22 Bealtaine 2013*

*Wednesday, 22 May 2013*

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1. Chruinnigh an Coiste ar 4.40 p.m.

1. The Committee met at 4.40 p.m.

2. COMHALTAÍ I LÁTHAIR<sup>9</sup>.

2. MEMBERS PRESENT<sup>10</sup>.

An Teachta Ciarán Ó Loinsigh (*i gCeannas*), An tAire Airgeadais, na Teachtaí Risteard Buíd Bairéid, Micheál Mac Craith, Art Mac An Earraigh agus Liam Ó Tuama.

Deputy Ciarán Lynch (*in the Chair*), Minister for Finance, Deputies Richard Boyd Barrett, Michael McGrath, Arthur Spring and Liam Twomey.

3. BREITHNIÚ AR MHEASTACHÁIN I GCOMHAIR SEIRBHÍSÍ POIBLÍ.

3. CONSIDERATION OF ESTIMATES FOR PUBLIC SERVICES.

Bhreithnigh an Coiste na Meastacháin seo a leanas i gcomhair Seirbhísí Poiblí don bhliain dar críoch an 31 Nollaig, 2013 –

The Committee considered the following Estimates for Public Services for the year ending 31st December, 2013 –

Vóta 7 — Oifig an Aire Airgeadais (Meastachán Athbhreithnithe)

Vote 7 — Office of the Minister for Finance (Revised Estimate)

Vóta 8 — Oifig an Ard-Reachtaire Cuntas agus Ciste (Meastachán Athbhreithnithe)

Vote 8 — Office of the Comptroller and Auditor General (Revised Estimate)

Vóta 9 — Oifig na gCoimisinéirí Ioncaim (Meastachán Athbhreithnithe)

Vote 9 — Office of the Revenue Commissioners (Revised Estimate)

Vóta 10 — Oifig na gCoimisinéirí Achomhairc (Meastachán Athbhreithnithe)

Vote 10 — Office of the Appeal Commissioners (Revised Estimate)

Críochnaíodh an breithniú ar an Meastachán.

Consideration of the Estimate was concluded.

Cuireadh teachtaireacht chun na Dála de réir Bhuan-Ordú 87 á chur in iúl di gur chríochnaigh an Coiste a bhreithniú ar an

Message sent to the Dáil in accordance with Standing Order 87 acquainting it that the Committee had completed its

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<sup>9</sup> Ghlac an Teachta Art Mac An Earraigh ionad an Teachta Aodhán Ó Ríordáin (ar feadh cuid den chruinniú) [B.O. 92(2)].

<sup>10</sup> Deputy Arthur Spring substituted for Deputy Aoghán Ó Ríordáin (for part of the meeting) [S.O. 92(2)].



Meastachán.

4. ATHLÁ.

Chuaigh an Coiste ar athló ar 6.25 p.m.  
*sine die*.

consideration of the Estimate.

4. ADJOURNMENT.

The Committee adjourned at 6.25 p.m.  
*sine die*.

CIARÁN LYNCH, T.D.  
Chairman

**IMEACHTAÍ AN ROGHFHOCHOISTE UM AIRGEADAS**  
**PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON FINANCE**

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*Déardaoín, 19 Meán Fómhair 2013*

*Thursday, 19 September 2013*

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1. Chruinnigh an Coiste ar 10.05 a.m.

1. The Committee met at 10.05 a.m.

2. COMHALTAÍ I LÁTHAIR.

2. MEMBERS PRESENT.

An Teachta Liam Ó Tuama (*i gCeannas*),  
An Teachta Brian Ó hAodha (*an tAire*  
*Stáit ag an Roinn Airgeadais*), na Teachtaí  
Piaras Ó Dochartaigh, Micheál Mac Craith  
agus Ciarán Ó Domhnaill.

Deputy Liam Twomey (*in the Chair*),  
Deputy Brian Hayes (*Minister of State at*  
*the Department of Finance*), Deputies  
Pearse Doherty, Michael McGrath and  
Kieran O'Donnell.

3. Breithniú ar Thairiscint.

3. Consideration of Motion.

Bhreithnigh an Coiste an tairiscint na  
tairisceana seo a leanas arna tarchur ag  
Dáil Éireann an 18 Meán Fómhair 2013.

The Committee considered the following  
motion referred by Dáil Éireann on 18  
September 2013.

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“

(i) An tOrdú um  
Fhaoiseamh ó  
Chánachas Dúbailte  
(Cánacha ar  
Ioncam agus ar  
Ghnóchain Chaipitiúla)  
(An Úcráin), 2013,  
agus

(i) Double Taxation Relief  
(Taxes on Income and  
Capital Gains)  
(Ukraine) Order 2013,  
and

(ii) An tOrdú um Malartú  
Faisnéise a Bhaineann  
le Cánacha agus  
Cúrsaí Cánach  
(Doiminice), 2013.”

(ii) Exchange of  
Information Relating to  
Taxes and Tax Matters  
(Dominica) Order  
2013.”

Críochnaíodh an breithniú ar an tairiscint

Consideration of the motion was  
concluded.

Cuireadh teachtaireacht chun na Dála de  
réir Bhuan-Ordú 87 agus Ordú an 18  
Meán Fómhair 2013 ón Dáil, á chur in iúl

Message sent to the Dáil in accordance  
with Standing Order 87 and the Order of  
the Dáil 18 September 2013 acquainting it

di gur chríochnaigh an Coiste a bhreithniú  
ar an tairiscint.

4. ATHLÁ.

Chuaigh an Coiste ar athló ar 10.35 a.m.  
*sine die*.

that the Committee had completed its  
consideration of the motion.

4. ADJOURNMENT.

The Committee adjourned at 10.35 a.m.

CIARÁN LYNCH, T.D.  
Chairman

**IMEACHTAÍ AN ROGHFHOCHOISTE UM AIRGEADAS**  
**PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON FINANCE**

*Dé Céadaoin, 23 Deireadh Fómhair, 2013*

*Wednesday, 23 October 2013*

1. Chruinnigh an Coiste ar 2.05 p.m.

1. The Committee met at 2.05 p.m.

2. COMHALTAÍ I LÁTHAIR<sup>11</sup>.

2. MEMBERS PRESENT<sup>12</sup>.

An Teachta Ciarán Ó Loinsigh (*i gCeannas*), an Teachta Brian Ó hAodha (*Aire Stáit ag an Roinn Airgeadais*), na Teachtaí Piaras Ó Dochartaigh, Tadhg Ó Dubhlaoigh, Ciarán Ó Domhnaill, Art Mac An Earraigh agus Liam Ó Tuama.

Deputy Ciarán Lynch (*in the Chair*), Deputy Brian Hayes (*Minister of State at the Department of Finance*), Deputies Pearse Doherty, Timmy Dooley, Kieran O'Donnell, Arthur Spring and Liam Twomey.

3. AN BILLE UM THUAIRISCIÚ  
CREIDMHEASA, 2012.

3. CREDIT REPORTING BILL 2012.

Chrom an Coiste ar an mBille a bhreithniú.

The Committee took the Bill into consideration.

(i) *Aontaíodh* alt 1.

(i) Section 1 *agreed to*.

(ii) Alt 2.

(ii) Section 2.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

1. In page 6, subsection (1), line 2, to delete “accommodation;” and substitute the following:

“accommodation, other than any provided—

(a) by one credit institution to another,

(b) to any entity classified within general government in relation

<sup>11</sup> Ghlac an Teachta Brian Ó hAodha (*Aire Stáit ag an Roinn Airgeadais*) ionad an Aire Airgeadais [B.O. 92(1)]. Ghlac na Teachtaí Tadhg Ó Dubhlaoigh agus Art Mac An Earraigh ionaid na dTeachtaí Micheál Mac Craith agus Aodhán Ó Ríordáin faoi seach [B.O. 92(2)].

<sup>12</sup> Deputy Brian Hayes (*Minister of State at the Department of Finance*) substituted for the Minister for Finance [S.O. 92(1)]. Deputies Timmy Dooley and Arthur Spring substituted for Deputies Michael McGrath and Aodhán Ó Ríordáin respectively [S.O. 92(2)].

- to the State within the meaning given by the Fiscal Responsibility Act 2012, the government of any other country or territory or any international organisation,
- (c) by a company to a related undertaking of the company,
- (d) by a person who does not provide credit except to the person's employees,
- (e) in connection with the provision of a utility or other service on a continuing basis,
- (f) for facilitating the purchase of goods or services from the person by whom the credit is provided, or
- (g) without any requirement to pay interest or any other charge (in any circumstances);”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

2. In page 6, subsection (1), to delete lines 13 to 18 and substitute the following:

- “(b) NAMA,
- (c) a local authority, or
- (d) any person not within *paragraphs (a) to (c)* who provides credit, other than—
- (i) the Bank or the central bank of any country or territory other than the State, or
- (ii) a pawnbroker, within the meaning of the Pawnbrokers Act 1964;”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

3. In page 6, subsection (1), between lines 23 and 24, to insert the following:

“ “credit institution” means a credit institution within the meaning of Article 4.1(1) of Regulation (EU) No. 575/2013<sup>1</sup> of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No. 648/2012;”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

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<sup>1</sup>  
OJ No. L176, 27.6.2013, p.1

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

4. In page 6, subsection (1), between lines 34 and 35, to insert the following:

“ “international organisation” has the meaning given by section 186B of the Social Welfare Consolidation Act 2005;”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

5. In page 7, subsection (1), between lines 8 and 9, to insert the following:

“ “related undertaking”, in relation to a company, means—  
(a) a subsidiary of the company,  
(b) the holding company of the company,  
(c) a subsidiary of—  
(i) the holding company of the company, or  
(ii) a subsidiary of that holding company,  
and for this purpose “holding company” and “subsidiary” have the meanings given by section 155 of the Companies Act 1963;”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

6. In page 7, subsection (2)(b), line 16, to delete “proper law of” and substitute “law governing”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

7. In page 7, subsection (2)(b), line 17, to delete “proper law of” and substitute “law governing”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn*

Amendment proposed (*Deputy Brian Hayes, Minister of State at the*

*Airgeadais):*

*Department of Finance):*

- 8.** In page 7, subsection (3), line 19, to delete “the”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, Aire Stáit ag an Roinn  
Airgeadais):*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the  
Department of Finance):*

- 9.** In page 7, subsection (3), line 21, after “is” to insert “with respect to the rights acquired”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(iii) Aontaíodh ailt 3 agus 4.*

*(ii) Sections 3 and 4 agreed to.*

*(iv) Alt 5.*

*(iv) Section 5.*

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, Aire Stáit ag an Roinn  
Airgeadais):*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the  
Department of Finance):*

- 10.** In page 8, subsection (2), lines 10 and 11, to delete “in relation to a credit information subject”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, Aire Stáit ag an Roinn  
Airgeadais):*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the  
Department of Finance):*

- 11.** In page 8, subsection (2)(a), line 12, after “information” to insert “in relation to a credit information subject”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, Aire Stáit ag an Roinn  
Airgeadais):*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the  
Department of Finance):*

- 12.** In page 8, subsection (2)(b), line 14, to delete “the” and substitute “a”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, Aire Stáit ag an Roinn*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the*

*Airgeadais):*

*Department of Finance):*

- 13.** In page 8, subsection (2)(b), line 16, to delete “and” and substitute the following:

“(c) details linking any credit information subject who has made a credit agreement for the provision of credit with any other credit information subject who has given a guarantee or indemnity in connection with the credit agreement or also has liabilities under the credit agreement, and”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

- 14.** In page 8, subsection (2)(c), line 18, to delete “the” and substitute “a”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(v) Alt 6.*

*(v) Section 6.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

- 15.** In page 8, subsection (1)(f), line 33, after “2005)” to insert the following:

“and any other reference numbers allocated to the individual for the purposes of tax (whether in the State or any other country or territory)”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

- 16.** In page 8, subsection (1)(g), line 35, to delete “a business” and substitute “other activities”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the*



*Airgeadais):*

*Department of Finance):*

- 17.** In page 8, subsection (2), line 39, to delete “a business” and substitute “activities otherwise than as an employee”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

- 18.** In page 8, subsection (2)(a), line 40, to delete “the trading name of the business” and substitute the following:

“any trading name, the nature of the entity by which the activities are carried on”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

- 19.** In page 9, subsection (2)(b), line 2, to delete “business is” and substitute “activities are”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

- 20.** In page 9, subsection (2)(c), line 3, to delete “the business;” and substitute “any place where the activities are carried on.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

- 21.** In page 9, subsection (2), line 4, to delete paragraph (d).

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

- 22.** In page 9, subsection (3)(a), lines 7 and 8, to delete all words

from and including “and” in line 7 down to and including  
“subject” in line 8 and substitute the following:

“, the nature of the entity it is and any registration number  
issued to it”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, Aire Stáit ag an Roinn  
Airgeadais):*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the  
Department of Finance):*

- 23.** In page 9, subsection (3)(b), lines 11 and 12, to delete “business of the credit information subject is” and substitute “activities of the credit information subject are”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, Aire Stáit ag an Roinn  
Airgeadais):*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the  
Department of Finance):*

- 24.** In page 9, subsection (3), lines 16 and 17, to delete paragraph (d) and substitute the following:  
“(d) all reference numbers allocated to the credit information subject for the purposes of tax (whether in the State or any other country or territory);”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, Aire Stáit ag an Roinn  
Airgeadais):*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the  
Department of Finance):*

- 25.** In page 9, subsection (3)(e), line 19, to delete “business” and substitute “its activities”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(vi) Alt 7.*

*(vi) Section 7.*

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, Aire Stáit ag an Roinn  
Airgeadais):*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the  
Department of Finance):*

- 26.** In page 9, subsection (1)(b), line 41, after “nature” to insert “and extent”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

- 27.** In page 9, subsection (1)(b), line 42, after “given” where it secondly occurs to insert “and details of any associated valuation”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

- 28.** In page 9, subsection (1)(c), line 43, to delete “payable.” and substitute the following:

- “payable;  
(d) any identifying number allocated to the credit application or credit agreement, or to the credit information subject, by the credit information provider;  
(e) details of any risk rating undertaken in relation to the credit applied for or agreed;  
(f) details of any securitisation of the credit agreed.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(vii) Alt 8.*

*(vii) Section 8.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

- 29.** In page 10, subsection (2), lines 35 to 42, to delete paragraphs (a) and (b) and substitute the following:

- “(a) in the case of credit information to which *section 7(2)(b)* applies, until the end of the period of 5 years beginning with the day on which the proposal is withdrawn or the arrangement is terminated,  
(b) in the case of credit information to which *section 5(2)(c)* or *7(2)(c)* applies, until the end of the period of 5 years beginning with the day on which it is entered on the Register,  
(c) in the case of any other credit information, until the end of the period of 5 years beginning with the first day on which all liabilities under the credit agreement to which it relates have

been discharged, and  
(d) in the case of personal information, for as long as any credit information relating to the credit information subject may be held on the Register.”.

*Aontaíodh an leasú.*

Amendment agreed to.

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, agreed to.

(viii) Alt 9.

(viii) Section 9.

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*):

Amendment proposed (*Deputy Pearse Doherty*):

**30.** In page 11, between lines 7 and 8, to insert the following subsection:

“(2) The Bank may provide for an independent adjudication of disputes between a credit information subject and a credit information provider as to the content of the Register. The Bank may rely on such adjudication and amend the Register as recommended by the adjudicator.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*):

Amendment proposed (*Deputy Pearse Doherty*):

**31.** In page 11, between lines 42 and 43, to insert the following subsection:

“(8) In the case of information relating to a mortgage on a primary residence, the credit information subject may apply to amend the credit information to reflect a restructured arrangement if the terms of this arrangement have been met for the previous 12 months. If this application is accepted by the Bank, information relating to the original terms shall be deleted from the Register.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

*Aontaíodh an t-alt.*

Section agreed to.

(ix) *Aontaíodh alt 10.*

(ix) Section 10 *agreed to*.

(x) *Scríosadh alt 11.*

(x) Section 11 *deleted*.

(xi) Alt 12.

(xi) Section 12.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn*

Amendment proposed (*Deputy Brian Hayes, Minister of State at the*

*Airgeadais):*

*Department of Finance):*

**32.** In page 13, subsection (2)(a), line 8, to delete “and”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, Aire Stáit ag an Roinn  
Airgeadais):*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the  
Department of Finance):*

**33.** In page 13, subsection (2)(b), line 10, to delete “provided.” and substitute the following:

“provided, and  
(c) requirements as to verification which are to be met or  
complied with in connection with that information.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, Aire Stáit ag an Roinn  
Airgeadais):*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the  
Department of Finance):*

**34.** In page 13, subsection (7), line 30, to delete “and to the impact on credit information providers” and substitute the following:

“, the implications for the effective and efficient operation of the Register and the effect on credit information providers and credit information subjects”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(xii) Alt 13.

(xii) Section 13.

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, Aire Stáit ag an Roinn  
Airgeadais):*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the  
Department of Finance):*

**35.** In page 14, subsection (5), line 14, to delete “and to the impact on credit information subjects” and substitute the following:

“, the implications for the effective and efficient operation of the Register and the effect on credit information providers and credit information subjects”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(xiii) *Aontaíodh* alt 14.

(xiii) Section 14 *agreed to*.

(xiv) Alt 15.

(xiv) Section 15.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

- 36.** In page 14, subsection (2), lines 30 and 31, to delete all words from and including “any” in line 30 down to and including “person” in line 31 and substitute “the information”.

*Aontaíodh an leasú.*

Amendment agreed to.

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*):

Amendment proposed (*Deputy Pearse Doherty*):

- 37.** In page 14, subsection (6)(b), line 45, to delete “€2,000” and substitute “€125”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

- 38.** In page 15, subsection (7), line 4, to delete “and to the impact on credit information providers” and substitute the following:

“, the implications for the effective and efficient operation of the Register and the effect on credit information providers and credit information subjects”.

*Aontaíodh an leasú.*

Amendment agreed to.

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, agreed to.

(xv) Alt 16.

(xv) Section 16.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

- 39.** In page 15, subsection (1)(b), line 16, to delete “agreement made with” and substitute “application made to”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

- 40.** In page 15, subsection (2)(a), lines 26 and 27, to delete “agreement, or” and substitute the following:

“agreement or has requested any other credit information provider to change the nature or term of any other credit agreement or a guarantee or indemnity given in connection with any other credit agreement, or”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

- 41.** In page 15, subsection (2)(b), line 29, after “agreement” to insert the following:

“or any other credit agreement made with any other credit information provider”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

- 42.** In page 15, subsection (2)(b), line 30, after “agreement” to insert “or any other such credit agreement”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

- 43.** In page 15, between lines 31 and 32, to insert the following subsection:

“(3) A credit information provider may make an application to access any information held on the Register which relates to the credit agreements made by the credit information provider.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn*

Amendment proposed (*Deputy Brian Hayes, Minister of State at the*

*Airgeadais):*

*Department of Finance):*

- 44.** In page 15, subsection (3), line 33, to delete “or (2)” and substitute “, (2) or (3)”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

- 45.** In page 15, subsection (4), line 36, to delete “any”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

- 46.** In page 15, subsection (5), line 38, to delete “any”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

- 47.** In page 15, lines 43 to 46, to delete subsection (7).

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(xvi) Alt 17.*

*(xvi) Section 17.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

- 48.** In page 16, paragraph (b), lines 4 and 5, to delete all words from and including “the” in line 4 down to and including “taking” in line 5 and substitute the following:

“any risk arising from the affording or extending of credit to, or the taking of”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Piaras Ó Dochartaigh):*

*Amendment proposed (Deputy Pearse Doherty):*



- 49.** In page 16, paragraph (b), line 6, after “subject” to insert the following:

“in circumstances in which a credit information subject has made a request for such an evaluation to be made”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

- 50.** In page 16, lines 7 to 14, to delete paragraphs (c) and (d) and substitute the following:

- “(c) evaluating any risk arising from any changes to the nature or term of a credit agreement, or to a guarantee or indemnity given in connection with a credit agreement;  
(d) monitoring any failure to comply with any obligation under a credit agreement or a guarantee or indemnity given in connection with a credit agreement that has not been corrected;”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

- 51.** In page 16, paragraph (e), line 18, to delete “made.” and substitute the following:

- “made;  
(f) analysing the nature of the credit information provider’s portfolio of credit agreements.”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to*.

4. CATHAOIRLEACH SEALADACH A THOGHADH.

4. ELECTION OF TEMPORARY CHAIRMAN.

Rinneadh tairiscint (*An Teachta Ciarán Ó Loinsigh*):

Motion made (*Deputy Ciarán Lynch*):

That Deputy Arthur Spring take the Chair.

Cuireadh agus aontaíodh an Cheist.

Question put, and agreed to.

Chuaigh an Teachta Art Mac An Earraigh  
i gCeannas dá réir sin.

Deputy Arthur Spring took the Chair  
accordingly.

(i) Alt 18.

(i) Section 18.

Tairgeadh leasú (*An Teachta Brian Ó  
hAodha, Aire Stáit ag an Roinn  
Airgeadais*):

Amendment proposed (*Deputy Brian  
Hayes, Minister of State at the  
Department of Finance*):

**52.** In page 16, subsection (1), between lines 24 and 25, to insert the  
following:

“(c) when access to the information is to be given, and”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An Teachta Brian Ó  
hAodha, Aire Stáit ag an Roinn  
Airgeadais*):

Amendment proposed (*Deputy Brian  
Hayes, Minister of State at the  
Department of Finance*):

**53.** In page 16, between lines 26 and 27, to insert the following  
subsection:

“(2) Regulations under *subsection (1)* may make different provision  
in relation to—

- (a) different classes of persons who are applicants to access  
information held on the Register, or
- (b) different descriptions of information so held.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An Teachta Brian Ó  
hAodha, Aire Stáit ag an Roinn  
Airgeadais*):

Amendment proposed (*Deputy Brian  
Hayes, Minister of State at the  
Department of Finance*):

**54.** In page 16, subsection (3), line 33, after “credit” to insert  
“information”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(ii) Alt 19.

(ii) Section 19.

Tairgeadh leasú (*An Teachta Brian Ó  
hAodha, Aire Stáit ag an Roinn  
Airgeadais*):

Amendment proposed (*Deputy Brian  
Hayes, Minister of State at the  
Department of Finance*):

**55.** In page 17, subsection (1), line 6, to delete “has been, or may  
have been,” and substitute “may have been, may be being or may  
be about to be”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(iii) *Alt nua.*

(iii) *New section.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

**56.** In page 17, before section 20, but in Part 2, to insert the following new section:

20.—(1) Nothing in this Act limits the operation of the Data Protection Acts 1988 and 2003.

(2) Sections 2, 4 and 6 of the Data Protection Act 1988 shall have effect as if—

(a) references to personal data included relevant credit data, and

(b) a person to whom this section applies were a living individual, and sections 9, 10, 12 and 24 to 31 of that Act apply accordingly.

(3) In *subsection (2)* “relevant credit data” means information held on the Register which relates to a person to whom this section applies and which, if it were information relating to a living individual, would be personal data for the purposes of the Data Protection Acts 1988 and 2003.

(4) This section applies to any person with an annual turnover of not more than €3,000,000 (and to whom sections 2, 4 and 6 of the Data Protection Act 1988 would not apply apart from this section).

(5) The Bank may, with the consent of the Minister, make regulations specifying for the purposes of *subsection (4)* how, and by reference to what year, annual turnover is to be calculated.

(6) The Bank shall notify the Data Protection Commissioner of any systemic problems identified by the Bank in relation to the obtaining, keeping, processing or use of information held on the Register.

(7) The Bank shall take such action (which may include action in cooperation with the Data Protection Commissioner) as appears to the Bank to be appropriate to eliminate or minimise any such systemic problems.”.

*Cuireadh agus aontaíodh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.*

*Question:- “That the new section be there inserted” - put, and agreed to.*

(iv) *Alt 20.*

(iv) *Section 20.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

**57.** In page 18, between lines 8 and 9, to insert the following subsection:

“(3) Regulations under *subsection (2)* may make different provision in relation to—

- (a) different classes of credit information providers, or
- (b) different classes of credit information subjects.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(v) *Aontaíodh ailt 21 go 24, go huile.*

(v) *Sections 21 to 24, inclusive, agreed to.*

(vi) *Alt 25.*

(vi) *Section 25.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

**58.** In page 18, subsection (1), line 39, to delete “to the Bank”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

**59.** In page 19, subsection (2)(c), line 7, to delete “to the Bank”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

**60.** In page 19, lines 16 to 18, to delete subsection (4) and substitute the following:

“(4) The Bank may enter into arrangements with any person in relation to the collection of the levy; and the amount of any levy payable is recoverable as a simple contract debt by proceedings in a court of competent jurisdiction by the Bank or any person with whom the Bank has entered into such arrangements.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(vii) *Alt 26.*

(vii) *Section 26.*

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

**61.** In page 19, subsection (1), line 21, to delete “to the Bank”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

**62.** In page 19, lines 34 to 36, to delete subsection (4) and substitute the following:

“(4) The Bank may enter into arrangements with any person in relation to the collection of fees payable under regulations under *subsection (1)*; and the amount of any fee so payable is recoverable as a simple contract debt by proceedings in a court of competent jurisdiction by the Bank or any person with whom the Bank has entered into such arrangements.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*):

Amendment proposed (*Deputy Pearse Doherty*):

**63.** In page 19, between lines 36 and 37, to insert the following subsection:

“(5) A credit information subject shall be issued with a record of his or her credit information once a year at no cost to him or her.”.

*Tarraingíodh siar an leasú, faoi chead.*

*Amendment, by leave, withdrawn.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(viii) *Aontaíodh ailt 27, 28 agus 29.*

(viii) *Sections 27, 28 and 29 agreed to.*

(ix) *Alt 30.*

(ix) *Section 30.*

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

**64.** In page 21, between lines 34 and 35, to insert the following subsection:

“(2) Where anything produced under *subsection (1)\** is not held on the Register the Bank may sell it or publish it and sell copies of it.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to.*

(x) *Aontaíodh alt 31.*

(x) Section 31 *agreed to.*

(xi) *Alt 32.*

(xi) Section 32.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

**65.** In page 22, subsection (3)(a), line 23, after “required” to insert “or permitted”.

*Aontaíodh an leasú.*

Amendment *agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to.*

(xii) *Scríosadh alt 33.*

(xii) Section 33 *deleted.*

(xii) *Aontaíodh alt 34.*

(xii) Section 34 *agreed to.*

(xiii) *Alt nua.*

(xiii) New section.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

**66.** In page 23, after line 11, to insert the following new section:

35.—Section 33AK of the Central Bank Act is amended in subsection (1)(h) by inserting “or is or was an agent engaged by the Bank” after “Bank”.

Tairgeadh leasú ar an alt nua a bhí tairgthe (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed to the proposed new section (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

1. In page 23, after line 11, to insert the following new section:

“Amendment of section 33AK of Central Bank Act 1942.

35.—Section 33AK of the Central Bank Act 1942 is amended in subsection (1)(h) by inserting “or is or was an agent engaged by the Bank” after “Bank”.

*Aontaíodh an leasú ar an alt nua a bhí tairgthe.*

Amendment to the proposed new section, *agreed to.*

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua, mar a leasaíodh, isteach ansin”.

Question:- “That the new section, as amended, be there inserted”- put, and *agreed to.*

(xv) An Teideal.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

(xv) Title.

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

**67.** In page 5, line 16, before “AND” to insert “TO AMEND THE CENTRAL BANK ACT 1942;”.

*Aontaíodh an leasú.*

Amendment *agreed to.*

*Aontaíodh an Teideal, mar a leasaíodh.*

Title, as amended, *agreed to.*

5. CRÍOCHNÚ AN GHNÓ.

5. CONCLUSION OF BUSINESS.

Chríochnaigh an Coiste a bhreithniú ar an mBille ar 4.30 p.m.

The Committee concluded its consideration of the Bill at 4.30 p.m.

6. TEACHTAIREACHT CHUIG DÁIL ÉIREANN.

6. MESSAGE TO DÁIL ÉIREANN.

Cuireadh teachtaireacht chun na Dála á chur in iúl di gur chríochnaigh an Coiste a bhreithniú ar an mBille agus go raibh leasuithe déanta aige air agus go raibh leasú déanta aige ar an Teideal chun go léifidh sé mar a leanas:

Message sent to the Dáil acquainting it that the Committee had completed its consideration of the Bill and had made amendments thereto and had amended the Title to read as follows:

AN ACT TO MAKE PROVISION FOR THE ESTABLISHMENT, MAINTENANCE AND OPERATION OF A CENTRAL CREDIT REGISTER FOR THE HOLDING OF INFORMATION ABOUT CREDIT APPLICATIONS AND CREDIT AGREEMENTS AND PARTIES TO THEM; TO MAKE PROVISION ABOUT THE INFORMATION TO BE PROVIDED FOR ENTRY ON THE REGISTER; TO MAKE PROVISION FOR ACCESS TO THE INFORMATION HELD ON THE REGISTER FOR THE ASSESSMENT OF CREDITWORTHINESS AND OTHER PURPOSES; TO IMPOSE DUTIES ON PARTIES TO CREDIT AGREEMENTS; TO AMEND THE CENTRAL BANK ACT 1942; AND TO MAKE PROVISION FOR RELATED MATTERS.

7. ATHLÁ.

7. ADJOURNMENT.

Chuaigh an Coiste ar athló ar 4.30 p.m. *sine die.*

The Committee adjourned at 4.30 p.m. *sine die.*

CIARÁN LYNCH, T.D.  
Chairman



**IMEACHTAÍ AN ROGHFHOCHOISTE UM AIRGEADAS**  
**PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON FINANCE**

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*Dé Máirt, 26 Samhain 2013*

*Tuesday, 26 November 2013*

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1. Chruinnigh an Coiste ar 2.05 p.m.

1. The Committee met at 2.05 p.m.

2. COMHALTAÍ I LÁTHAIR<sup>13</sup>.

2. MEMBERS PRESENT<sup>14</sup>.

An Teachta Ciarán Ó Loinsigh (*i gCeannas*), *An tAire Airgeadais*, na Teachtaí Risteard Buíd Bairéid, Micheál Ó Críod, Séamus Ó Dálaigh, Piaras Ó Dochartaigh, Stephen Donnelly, Ailín Ó Fearghail, Síomón Ó hEarchaí, Peadar Mac Mathúna, Micheál Mac Craith, Donnacha Ó Neachtain, Ciarán Ó Domhnaill, Aodhán Ó Ríordáin agus Art Mac An Earraigh.

Deputy Ciarán Lynch (*in the Chair*), *Minister for Finance*, Deputies Richard Boyd Barrett, Michael Creed, Jim Daly, Pearse Doherty, Stephen S. Donnelly, Alan Farrell, Simon Harris, Peter Mathews, Michael McGrath, Denis Naughten, Kieran O'Donnell, Aodhán Ó Ríordáin and Arthur Spring.

3. AN BILLE AIRGEADAIS (UIMH. 2), 2013.

3. FINANCE (NO. 2) BILL 2013.

Chrom an Coiste ar an mBille a bhreithniú.

The Committee took the Bill into consideration.

(i) *Aontaíodh* ailt 1 agus 2.

(i) Sections 1 and 2 *agreed to*.

(ii) Alt 3.

(ii) Section 3.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

5. In page 8, line 22, to delete “section 598A.” and substitute the following:

“section 598A.

(11) Subsection (9) shall not apply to a loan made after 15 October 2013 which is applied in paying off another loan to an individual used to defray money applied under paragraph (a), (b) or (c) of subsection

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<sup>13</sup> Bhí na Teachtaí Micheál Ó Críod, Stephen Donnelly, Peadar Mac Mathúna, Donnacha Ó Neachtain agus Art Mac An Earraigh i láthair [B.O. 92(3)].

<sup>14</sup> Deputies Michael Creed, Stephen S. Donnelly, Peter Mathews, Denis Naughten and Arthur Spring attended [S.O. 92(3)].

(1), provided—

- (a) the loan does not exceed the balance outstanding on the loan being paid off, and
- (b) the term of the loan does not exceed the balance of the term of the loan being paid off.”.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(iii) *Aontaíodh alt 4.*

(iii) *Section 4 agreed to.*

(iv) *Alt 5.*

(iv) *Section 5.*

*Tairgeadh leasú (An tAire Airgeadais):*

*Amendment proposed (Minister for Finance):*

6. In page 9, to delete lines 10 and 11 and substitute the following:

“ ‘qualifying contractor’ means a contractor who—

- (a) complies with the obligations referred to in section 530G or 530H, as the case may be, or
- (b) in the case of a contractor who is not a subcontractor to whom Chapter 2 of Part 18 applies, complies with the obligations referred to in paragraph (a), other than the obligations referred to in paragraphs (a) and (b) of subsection (1) of section 530G or 530H, as the case may be;”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Piaras Ó Dochartaigh):*

*Amendment proposed (Deputy Pearse Doherty):*

7. In page 9, between lines 22 and 23, to insert the following:

“(c)which is a newly built property, previously unoccupied, but has been acquired by the individual for the purposes of occupation by the individual as his or her only or main residence on completion of the qualifying work and which is so occupied upon completion,

- (d) any qualifying residence under the Living City Initiative will be excluded from qualifying for

the Home Renovation Incentive;”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

8. In page 10, to delete lines 7 to 31 and substitute the following:

“(2) (a) This section applies to qualifying expenditure incurred on qualifying work carried out during the period from 25 October 2013 to 31 December 2015.

(b) Where payments in respect of qualifying work are made during the period from 25 October 2013 to 31 December 2013, those payments shall be deemed to have been made in the year of assessment 2014.

(c) Notwithstanding paragraph (a), where qualifying work, for which permission is required under the Planning and Development Act 2000, is carried out during the period from 1 January 2016 to 31 March 2016, then provided such permission is granted on or before 31 December 2015, that work shall be deemed to be carried out in the year of assessment 2015.”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*):

Amendment proposed (*Deputy Pearse Doherty*):

9. In page 10, line 35, after “contractor” to insert “or a number of qualifying contractors”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

10. In page 10, to delete lines 39 to 42, and in page 11, to delete lines 1 and 2 and substitute the following:

“(i) in the year in which the qualifying work was carried out by an amount which is the lesser of—

(I) the specified amount of the payment or payments, and

(II) the amount which reduces the income tax of that year of assessment to nil.”.

*Tarraingíodh siar an leasú, faoi chead.* Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

11. In page 11, line 11, to delete “section” and substitute “paragraph”.

*Aontaíodh an leasú.* Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

12. In page 11, lines 26 and 27, to delete “a qualifying contractor exceeds €5,675” and substitute “a qualifying contractor or qualifying contractors is equal to or greater than €5,000”.

*Aontaíodh an leasú.* Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

16. In page 11, to delete lines 40 to 42, and in page 12, to delete lines 1 and 2 and substitute the following:

“(iv)the name of the claimant,”.

*Aontaíodh an leasú.* Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

17. In page 12, line 13, to delete “he or she” and substitute “the contractor”.

*Aontaíodh an leasú.* Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

18. In page 12, line 17, to delete “he or she” and substitute “the contractor”.

*Aontaíodh an leasú.* Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*): Amendment proposed (*Deputy Pearse Doherty*):

19. In page 12, line 30, to delete “7 working” and substitute “10 working”.

*Aontaíodh an leasú.*

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

20. In page 12, line 31, to delete “the payment” and substitute “such payment”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

21. In page 12, line 38, to delete “the amount of” and substitute “details of the amount of”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

22. In page 12, between lines 39 and 40, to insert the following:

“(V)the name of the individual from whom the payment was received;”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

23. In page 12, line 40, to delete “(V) the date of” and substitute “(VI) the date of”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*):

Amendment proposed (*Deputy Pearse Doherty*):

24. In page 13, between lines 10 and 11, to insert the following:

“(c)Where a qualifying contractor has not fulfilled the provisions set out in this subsection, the Revenue Commissioners, upon receipt of a claim from a claimant shall inform the contractor of the claim and final stated payment and inform the contractor that they are obliged to fulfil the

requirements as stated in this section. Contractors will have 10 working days to dispute the payment claim, at which point the Revenue will process the claim, once legitimate receipts are provided.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

25. In page 13, to delete lines 19 and 20 and substitute the following:

“(iv) details of any sum referred to in paragraph (a) or (b) of subsection (7),”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

26. In page 14, line 6, to delete “subsection (3)” and substitute “subsection (3)(a)”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

27. In page 14, to delete lines 14 to 17 and substitute the following:

“(8) (a) Relief shall not be given under this section where the requirements of the Finance (Local Property Tax) Act 2012, in relation to the making of returns and the payment of local property tax—

(i) have not been complied with in respect of the qualifying residence, or

(ii) have not been complied with by a claimant in respect of any relevant residential property (other than the qualifying residence) in relation to which the claimant is a liable person.

(b) In this subsection ‘relevant residential property’ and ‘liable person’ have the same meanings respectively as in the Finance (Local Property Tax) Act 2012.”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

28. In page 15, line 8, after “Acts” to insert “or the Value-Added Tax Consolidation Act 2010”.

*Aontaíodh an leasú.*

Amendment agreed to.

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, agreed to.

4. AN CRUINNÍÚ AR FIONRAÍ.

4. MEETING SUSPENDED.

*Ordaíodh:* An Cruinniú a chur ar fionraí anois go dtí 4.20 p.m. (*An Teachta Ciarán Ó Loinsigh*).

*Ordered:* That the Meeting be now suspended until 4.20 p.m. (*Deputy Ciarán Lynch*).

Cuireadh an Cruinniú ar fionraí dá réir sin ar 4.10 p.m.

The Meeting was accordingly suspended at 4.10 p.m.

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Ar 4.20 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 4.20 p.m.

(i) Alt 6.

(i) Section 6.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

29. In page 16, line 3, after “Chapter 1” to insert “of Part 15”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

30. In page 16, between lines 5 and 6, to insert the following:

“ ‘basis period’, in relation to a year of assessment, means the period on the profit or gains of which income tax for the year of assessment is to be finally computed under the Income Tax Acts;”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

31. In page 16, line 12, to delete “1 January 2014” and substitute “25

October 2013”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

32. In page 16, line 21, to delete “15 months” and substitute “12 months”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

34. In page 16, line 26, to delete “390 days” and substitute “312 days”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

35.

In page 16, line 31, to delete “or”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

36.

In page 16, line 33, to delete “2005,” and substitute the following:

“2005, or

(IV) partial capacity payment under Chapter 8A of Part 2 of the Act of 2005,”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

37.

In page 17, to delete lines 1 to 4 and substitute the following:

“ ‘unemployment payment’ means a payment of jobseeker’s benefit or jobseeker’s allowance payable under the



*Aontaíodh an leasú.*

Amendment agreed to.

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, agreed to.

5. AN CRUINNÍÚ AR FIONRAÍ.

5. MEETING SUSPENDED.

*Ordaíodh: An Cruinniú a chur ar fionraí anois go dtí 5.35 p.m. (An Teachta Ciarán Ó Loinsigh).*

*Ordered: That the Meeting be now suspended until 5.35 p.m. (Deputy Ciarán Lynch).*

Cuireadh an Cruinniú ar fionraí dá réir sin ar 5.15 p.m.

The Meeting was accordingly suspended at 5.15 p.m.

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Ar 5.35 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 5.35 p.m.

6. AN BILLE AIRGEADAIS (UIMH. 2), 2013.

6. FINANCE (NO. 2) BILL 2013.

D’athchrom an Coiste ar an mBille a bhreithniú.

The Committee resumed consideration of the Bill.

Toisc é a bheith 5.45 p.m., cuireadh an Cheist seo a leanas ón gCathaoir mar a éilíodh le hOrdú a rinne an Dáil an 21 Samhain 2013:-

It being 5.45 p.m., the following Question was put from the Chair as required by an Order of the Dáil of 21 November 2013:-

"That the amendments set down by the Minister for Finance to sections 1 to 7 and not disposed of are hereby made to the Bill; and, in respect of each of the said sections undisposed of, that the section or, as appropriate, the section, as amended, is hereby agreed to."

Na leasuithe seo a leanas a chuir an tAire Airgeadais síos gan a bheith curtha de láimh -

The following amendments set down by the Minister for Finance not having being disposed of –

38. In page 18, to delete line 17 and substitute the following:

“(d)in section 188(2A)(b) by substituting “section 462B, but without regard to subsections (1)(b), (1)(c), (3) and (5)” for “section 462, but without regard to subsections (1)(b), (2) and (3)”.”.

39. In page 18, to delete lines 25 to 38, to delete page 19, and in page 20 to delete lines 1 to 7 and substitute the following:

“ **“Single person child carer credit**

462B.(1)(a) In this section—

‘order’, in relation to a child, means an order made by the court under section 11 of the Guardianship of Infants Act 1964 granting custody of the child to the child’s father and mother jointly;

‘qualifying child’ in relation to any primary claimant and year of assessment means a child—

- (i) who is born in the year of assessment,
- (ii) who, at the commencement of the year of assessment, is under the age of 18 years, or
- (iii) who, if over the age of 18 years at the commencement of the year of assessment—
  - (I) is receiving full-time instruction at any university, college, school or other educational establishment, or
  - (II) is permanently incapacitated by reason of mental or physical infirmity from maintaining himself or herself and had become so permanently incapacitated before he or she had attained the age of 21 years or had become so permanently incapacitated after attaining the age of 21 years but while he or she had been in receipt of such full-time instruction,

and who—

- (A) is a child of the primary claimant, or
  - (B) not being such a child is in the custody of the primary claimant, and is maintained by the primary claimant at the primary claimant’s own expense for the whole or the greater part of the year of assessment or, in respect of a child born in the year of assessment, for the greater part of the period remaining in that year of assessment from the date of birth of that child.
- (b) This section shall apply to an individual who is not entitled to a basic personal credit referred to in paragraph (a) or (b) of section 461.
  - (c) This section shall not apply for any year of assessment—
    - (i) in the case of either party to a marriage unless—

- (I) the parties are separated under an order of a court of competent jurisdiction or by deed of separation, or
  - (II) they are in fact separated in such circumstances that the separation is likely to be permanent,
  - (ii) in the case of either civil partner in a civil partnership unless the civil partners are living separately in circumstances where reconciliation is unlikely, or
  - (iii) in the case of cohabitants.
- (2) (a) This paragraph applies to an individual (in this section referred to as the ‘primary claimant’), being an individual to whom this section applies, who proves for a year of assessment that a qualifying child is resident with him or her for the whole or the greater part of that year of assessment or, in respect of a child born in that year of assessment, for the greater part of the period remaining in that year of assessment from the date of birth of that child, provided that where a child is the subject of an order and the child resides with each parent for an equal part of the year of assessment, this paragraph shall apply to whichever of the parents referred to in that order is the recipient of the child benefit payment made under Part 4 of the Social Welfare Consolidation Act 2005.
- (b) This paragraph applies to an individual (in this section referred to as the ‘secondary claimant’), being an individual to whom this section applies, who proves for a year of assessment that a qualifying child of a primary claimant is resident with him or her for a period of, or periods that in aggregate amount to, not less than 100 days.
- (3) Subject to subsection (5), an individual to whom subsection (2)(a) applies, shall be entitled to a tax credit (in this section referred to as a ‘single person child carer credit’) of €1,650.
- (4) Subject to subsection (5), and notwithstanding subsection (3), where for any year of assessment a primary claimant would be entitled to a single person child carer credit but for the fact that he or she has, in the form specified by the Revenue Commissioners, relinquished his or her claim to that

credit, a secondary claimant shall be entitled to claim a single person child carer credit in respect of the qualifying child concerned.

- (5) A claimant under this section shall be entitled to only one single person child carer credit for any year of assessment irrespective of the number of qualifying children resident with the claimant in that year.
- (6) (a) The references in subsection (1)(a) to a child receiving full-time instruction at an educational establishment shall include references to a child undergoing training by any person (in this subsection referred to as ‘the employer’) for any trade or profession in such circumstances that the child is required to devote the whole of his or her time to the training for a period of not less than 2 years.
- (b) For the purpose of a claim in respect of a child undergoing training, the inspector may require the employer to furnish particulars with respect to the training of the child in such form as may be prescribed by the Revenue Commissioners.
- (7) Where any question arises as to whether any person is entitled to a single person child carer credit in respect of a child over the age of 18 years as being a child who is receiving full-time instruction referred to in this section, the Revenue Commissioners may consult the Minister for Education and Skills.
- (8) For the purposes of this section a child shall be treated as resident with an individual for any day where the child so resides for the greater part of that day.”.”.

42. In page 20, to delete lines 8 and 9 and substitute the following:

“(i)in section 463(1) by substituting the following for the definition of “qualifying child”:

“ ‘qualifying child’, in relation to a claimant and a year of assessment, has the same meaning as in section 462B, and the question of whether a child is a qualifying child shall be determined on the same basis as it would be for the purposes of section 462B, and subsections (5), (6) and (7) of that section shall apply accordingly.”.”.

Cuireadh an Cheist:- “Go ndéanfar an leasú”: rinne an Coiste vótáil: Tá, 7; Níl, 3.

Tá:- An tAire Airgeadais, Na Teachtaí Séamus Ó Dálaigh, Ailín Ó Fearghail, Síomón Ó hEarchaí, Ciarán Ó Loinsigh, Ciarán Ó Domhnaill agus Aodhán Ó Ríordáin.

Níl:- Na Teachtaí Risteard Buíd Bairéid, Piaras Ó Dochartaigh agus Micheál Mac Craith.

Faisnéiseadh dá réir sin go rabhthas tar éis glacadh leis an gCeist.

#### 7. AN CRUINNIÚ AR FIONRAÍ.

*Ordaíodh:* An Cruinniú a chur ar fionraí anois go dtí 7.45 p.m. (*An Teachta Ciarán Ó Loinsigh*).

Cuireadh an Cruinniú ar fionraí dá réir sin ar 5.45 p.m.

Question:- “That the amendment be made” - put: the Committee divided: For, 7 ; Against, 3.

For:- Minister for Finance, Deputies Jim Daly, Alan Farrell, Simon Harris, Ciarán Lynch, Kieran O’Donnell and Aodhán Ó Ríordáin.

Against:- Deputies Richard Boyd Barrett, Pearse Doherty and Michael McGrath.

The Question was declared carried accordingly.

#### 7. MEETING SUSPENDED.

*Ordered:* That the Meeting be now suspended until 7.45 p.m. (*Deputy Ciarán Lynch*).

The Meeting was accordingly suspended at 5.45 p.m.

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Ar 7.45 p.m. athchromadh ar an gCruinniú.

#### 8. AN BILLE AIRGEADAIS (UIMH. 2), 2013.

D’athchrom an Coiste ar an mBille a bhreithniú.

(i) Alt 8.

Tairgeadh leasú (*An tAire Airgeadais*):

45. In page 20, to delete lines 16 to 20 and substitute the following:

“(a)by inserting the following definition:

“ ‘child’ means an individual under the age of 18 years or, if over the age of 18 years and under the age of 23 years, who is receiving full-time education and in respect of whom the payment under a relevant contract has been reduced in accordance with paragraph (a)(ii) or (b)(i) of section 7(5) of the Health Insurance Act 1994;”,

The Meeting was resumed at 7.45 p.m.

#### 8. FINANCE (NO. 2) BILL 2013.

The Committee resumed consideration of the Bill.

(i) Section 8.

Amendment proposed (*Minister for Finance*):

(b) by substituting the following for the definition of “relevant contract”:

“ ‘relevant contract’ means a contract of insurance which provides specifically, whether in conjunction with other benefits or not, for the reimbursement or discharge, in whole or in part, of—

(a) actual health expenses (within the meaning of section 469), being a contract of medical insurance, or

(b) dental expenses other than expenses in respect of routine dental treatment (within the meaning of section 469), being a contract of dental insurance;”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

46. In page 21, line 3, to delete “or €1,000” and substitute “or €1,500”.

*Tarraingíodh siar an leasú, faoi chead.*

*Amendment, by leave, withdrawn.*

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

47. In page 21, line 5, to delete “or €500” and substitute “or €750”.

*Tarraingíodh siar an leasú, faoi chead.*

*Amendment, by leave, withdrawn.*

Cuireadh an Cheist:- “Go bhfanfaidh an t-alt, mar a leasaíodh, mar chuid den Bhille” agus cinneadh gur freagra aontach.

Question:- “That the section, as amended, stand part of the Bill” - put, and *decided in the affirmative.*

(ii) *Aontaíodh ailt 9, 10 agus 11.*

(ii) Sections 9, 10 and 11 *agreed to.*

(iii) Alt 12.

(iii) Section 12.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

50. In page 22, lines 7 to 9, to delete all words from and including “in” in line 7 down to and including “provisions” in line 9 and substitute the following:

“by inserting the following subsection after subsection (2A):

“(2B) Notwithstanding the provisions”.

<i>Aontaíodh an leasú.</i>	<i>Amendment agreed to.</i>
<i>Aontaíodh an t-alt, mar a leasaíodh.</i>	<i>Section, as amended, agreed to.</i>
<i>(iv) Aontaíodh ailt 13, 14 agus 15.</i>	<i>(iv) Sections 13, 14 and 15 agreed to.</i>
<i>(v) Alt 16.</i>	<i>(v) Section 16.</i>
<i>Tairgeadh leasú (An Teachta Piaras Ó Dochartaigh):</i>	<i>Amendment proposed (Deputy Pearse Doherty):</i>

51. In page 25, between lines 26 and 27, to insert the following:

“16. The Minister shall review within one month of the passing of this Act all exemptions that have been allowed to the Higher Earners’ Restriction and provide a report to Dáil Éireann on the effects of the temporary removal of the Employment and Investment Incentive from the Restriction.”.

<i>Tarraingíodh siar an leasú, faoi chead.</i>	<i>Amendment, by leave, withdrawn.</i>
<i>Aontaíodh an t-alt.</i>	<i>Section agreed to.</i>
<i>(vi) Aontaíodh alt 17.</i>	<i>(vi) Section 17 agreed to.</i>
<i>(vii) Alt 18.</i>	<i>(vii) Section 18.</i>
<i>Tairgeadh leasú (An Teachta Micheál Mac Craith):</i>	<i>Amendment proposed (Deputy Michael McGrath):</i>

52. In page 28, between lines 27 and 28, to insert the following:

- “(2) (a) The qualifying criteria for early access to pension benefits as outlined in the Finance Act 2013 shall be increased to include those in defined contribution schemes (including personal retirement savings accounts) subject to certain qualifying conditions.
- (b) The person making the application fulfils one of the following criteria—
- (i) they have been made redundant in the previous twelve months;
  - (ii) they are a first time buyer (subject to anti-avoidance measure that if the money is not used to purchase a home it must be repaid to their pension scheme);

(iii) they have suffered critical illness.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

*Aontaíodh an t-alt.*

Section *agreed to*.

(viii) Aontaíodh alt 19.

(viii) Section 19 agreed to.

(ix) Alt nua.

(ix) New section.

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*):

Amendment proposed (*Deputy Pearse Doherty*):

54.

Cuireadh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted”.

Ar vótáil a éileamh, cuireadh tógáil na vótála siar de réir Ordú a rinne an Dáil an 21 Samhain 2013.

A division having been demanded, the taking of it was postponed in accordance with an Order of the Dáil of 18 November 2013.

9. ATHLÁ.

9. ADJOURNMENT.

Chuaigh an Coiste ar athló ar 10.10 p.m. go dtí 10.00 a.m. Dé Céadaoin, 27 Samhain, 2013.

The Committee adjourned at 10.10 p.m. until 10.00 a.m. on Wednesday, 27 November, 2013.

CIARÁN LYNCH, T.D.  
Chairman



**IMEACHTAÍ AN ROGHFHOCHOISTE UM AIRGEADAS**  
**PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON FINANCE**

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*Dé Céadaoin, 27 Samhain 2013*

*Wednesday, 27 November 2013*

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1. Chruinnigh an Coiste ar 10.05 a.m.

1. The Committee met at 10.05 a.m.

2. COMHALTAÍ I LÁTHAIR<sup>15</sup>.

2. MEMBERS PRESENT<sup>16</sup>.

An Teachta Ciarán Ó Loinsigh (*i gCeannas*), An tAire Airgeadais, An Teachta Brian Ó hAodha (*Aire Stáit ag an Roinn Airgeadais*), na Teachtaí Risteard Buíd Bairéid, Micheál Ó Connacháin, Piaras Ó Dochartaigh, Stephen Donnelly, Ailín Ó Fearghail, Síomón Ó hEarchaí, Peadar Mac Mathúna, Micheál Mac Craith, Dara F. Ó Murchú, Donnacha Ó Neachtain, Ciarán Ó Domhnaill, Pádraig Ó Donnabháin, Seosamh Ó Raghallaigh, Aodhán Ó Ríordáin, Art Mac An Earraigh agus Liam Ó Toimín.

Deputy Ciarán Lynch (*in the Chair*), Minister for Finance, Deputy Brian Hayes (*Minister of State at the Department of Finance*), Deputies Richard Boyd Barrett, Michael Conaghan, Pearse Doherty, Stephen S. Donnelly, Alan Farrell, Simon Harris, Peter Mathews, Michael McGrath, Dara Murphy, Denis Naughten, Kieran O'Donnell, Patrick O'Donovan, Joe O'Reilly, Aodhán Ó Ríordáin, Arthur Spring and Billy Timmins.

3. AN BILLE AIRGEADAIS (UIMH. 2), 2013.

3. FINANCE (NO. 2) BILL 2013.

D'ATHCHROM AN COISTE AR AN MBILLE A BHREITHNIÚ.

The Committee resumed consideration of the Bill.

(i) Alt 21.

(i) Section 21.

Tairgeadh leasú (*An Teachta Piaras Ó*

Amendment proposed (*Deputy Pearse*

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<sup>15</sup> Ghlac an Teachta Brian Ó hAodha (*Aire Stáit ag an Roinn Airgeadais*) ionad an Aire Airgeadais [B.O. 92(1)]. (ar feadh cuid den chruinniú) [B.O. 92(2)].

Ghlac na Teachtaí Pádraig Ó Donnabháin agus Micheál Ó Connacháin ionaid na dTeachtaí Síomón Ó hEarchaí agus Aodhán Ó Ríordáin faoi seach (ar feadh cuid den chruinniú) [B.O. 92(2)].

Ghlac na Teachtaí Dara F. Ó Murchú agus Seosamh Ó Raghallaigh ionaid an Teachta Liam Ó Tuama gach re seal (ar feadh cuid den chruinniú) [B.O. 92(2)].

Bhí an Teachta í Stephen Donnelly, Peadar Mac Mathúna, Donnacha Ó Neachtain, Art Mac An Earraigh agus Liam Ó Toimín i láthair [B.O. 92(3)].

<sup>16</sup> Deputy Brian Hayes (*Minister of State at the Department of Finance*) substituted for the Minister for Finance [S.O. 92(1)]. (for part of the meeting) [S.O. 92(2)].

Deputies Patrick O'Donovan and Michael Conaghan substituted for Deputies Simon Harris and Aodhán Ó Ríordáin respectively (for part of the meeting) [S.O. 92(2)].

Deputies Dara Murphy and Joe O'Reilly substituted alternately for Deputy Liam Twomey (for part of the meeting) [S.O. 92(2)].

Deputies Stephen S. Donnelly, Peter Mathews, Denis Naughten, Arthur Spring and Billy Timmins attended [S.O. 92(3)].

*Dochartaigh*):

*Doherty*:

57. In page 38, line 12, to delete “ “€300,000” ” and substitute “ “€500,000” ”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

*Tairgeadh leasú (An Teachta Piaras Ó Dochartaigh):*

Amendment proposed (*Deputy Pearse Doherty*):

58. In page 38, line 13, to delete “ “15 per cent” ” and substitute “ “25 per cent” ”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Cuireadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille” agus *cinneadh gur freagra aontach*.

Question:- “That the section stand part of the Bill” - put, and *decided in the affirmative*.

(ii) *Aontaíodh alt 22.*

(ii) Section 22 *agreed to*.

(iii) Alt 23.

(iii) Section 23.

*Tairgeadh leasú (An Teachta Piaras Ó Dochartaigh):*

Amendment proposed (*Deputy Pearse Doherty*):

60. In page 39, line 19, to delete “41 per cent” and substitute “36 per cent”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus *cinneadh gur freagra diúltach a tugadh uirthi*.

Question:- “That the amendment be made” - put, and *decided in the negative*.

*Aontaíodh an t-alt.*

Section *agreed to*.

(iv) Alt 24.

(iv) Section 24.

*Tairgeadh leasú (An Teachta Micheál Mac Craith):*

Amendment proposed (*Deputy Michael McGrath*):

61. In page 41, between lines 7 and 8, to insert the following:

“(3)The Minister shall put forward a report outlining the cost and benefits associated with section 481 tax relief (relief for investments and films) within 18 months of the enactment of this Bill.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

*Aontaíodh an t-alt.*

Section *agreed to*.

(v) *Aontaíodh ailt 25 agus 26.*

(v) Sections 25 and 26 *agreed to.*

(vi) *Alt nua.*

(vi) *New section.*

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*):

Amendment proposed (*Deputy Pearse Doherty*):

62. In page 48, between lines 36 and 37, to insert the following:

“27. The Principal Act is amended by:

(a) In section 531AM(2) by substituting “€17,542” for “€4,004”.

(b) In section 531AN(4) to be read as follows:

“(4) Subsections (2) and (3) shall cease to have effect for the tax year 2015 and subsequent tax years.

TABLE

Part of aggregate income	Rate of universal social charge (individual under 70 years of age)	Rate of universal social charge (individuals over 70 years of age)
In excess of €17, 542	7%	4%

” ”

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn.*

(vii) *Aontaíodh alt 27.*

(vii) Section 27 *agreed to.*

(viii) *Alt 28.*

(viii) Section 28.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

63. In page 50, between lines 24 and 25, to insert the following:

“(2) Paragraphs (a) and (b)(ii) of subsection (1) apply as respects any relief, deduction, credit in relation to tax or, as the case may be, a reduction in the amount of tax payable, details of which fall to be included in particulars on a return, required to be delivered under section 951 of the Principal Act, which was delivered on or after 31 January 2008.”.

*Aontaíodh an leasú.*

Amendment *agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to.*

(ix) *Aontaíodh ailt 29 agus 30.*

(ix) Sections 29 and 30 *agreed to.*

(x) *Alt 31.*

(x) Section 31.

Tairgeadh leasú (*An Teachta Micheál Mac*

Amendment proposed (*Deputy Michael*

*Craith*):

*McGrath*):

64. In page 53, between lines 10 and 11, to insert the following:

“(4)To qualify for tax relief under this provision—

- (a) it shall not be necessary for the person claiming relief to be ordinarily resident in the relevant house,
- (b) any person who owns a pre-1915 house in a town with a population greater than 10,000 people shall be eligible to avail of tax relief.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Cuireadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille” agus *cinneadh gur freagra aontach*.

Question:- “That the section stand part of the Bill” - put, and *decided in the affirmative*.

(xi) Alt nua.

(xi) New section.

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*):

Amendment proposed (*Deputy Pearse Doherty*):

54. In page 36, between lines 11 and 12, to insert the following:

“20. The Minister shall within one month from the passing of this Act prepare and lay before Dáil Éireann a report on options available for the introduction of a comprehensive asset tax otherwise known as a wealth tax, the report shall include options for the collation of data necessary for the assessment of such a tax, definitions of categories of wealth to be included in such a tax, proposals for the assessment and collection of the proposed tax and estimates of potential revenue raised at various rates of taxation.”.

Léadh an tOrdú chun an vótáil a thógáil a cuireadh siar ar an gCeist " Go gcuirfear an t-alt nua isteach ansin."

The Order was read for the taking of the division postponed on the Question “that the new section be there inserted”.

Cuireadh an Cheist: rinne an Coiste vótáil: Tá, 3; Níl 7.

Question put: the Committee divided: For, 3; Against, 7.

Tá: - Na Teachtaí Risteard Buíd Bairéid, Piaras Ó Dochartaigh agus Micheál Mac Craith.

For:- Deputies Richard Boyd Barrett, Pearse Doherty and Michael McGrath.

Níl: - An tAire Airgeadais, Na Teachtaí Micheál Ó Connacháin, Ailín Ó Fearghail, Ciarán Ó Loinsigh, Dara F. Ó Murchú, Ciarán Ó Domhnaill agus Padraig Ó

Against: - Minister for Finance, Deputies Michael Conaghan, Alan Farrell, Ciarán Lynch, Dara Murphy, Kieran O'Donnell and Patrick O'Donovan.

Donnabháin.

Faisnéiseadh dá réir sin go rabhthas tar éis diúltú don Cheist.

The Question was declared negated accordingly.

(xii) *Aontaíodh* alt 32.

(xii) Section 32 *agreed to*.

(xiii) Alt 33.

(xiii) Section 33.

Cuireadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille” agus *cinneadh gur freagra aontach*.

Question:- “That the section stand part of the Bill” - put, and *decided in the affirmative*.

(xiv) *Aontaíodh* ailt 34 go 37, go huile.

(xiv) Sections 34 to 37, inclusive, *agreed to*.

(xv) Alt nua.

(xv) New section.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

65. In page 59, between lines 20 and 21, to insert the following:

**“Acceleration of wear and tear allowances for certain energy-efficient equipment**

**38.** (1) The Principal Act is amended in the Table in Schedule 4A by inserting the following in column (2) opposite the reference in column (1) to “Electric and Alternative Fuel Vehicles”:

*“Natural Gas Vehicles and Associated Equipment:* Natural gas vehicles and relevant required fuelling equipment that meet specified efficiency criteria.

*Natural Gas Vehicle Conversions:* Equipment for the conversion to natural gas or biogas as a primary fuel for existing commercial vehicles, that meet specified efficiency criteria.”.

(2) *Subsection (1)* shall come into operation on 1 January 2014.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(xvi) *Aontaíodh* alt 38.

(xvi) Section 38 *agreed to*.

4. AN CRUINNÍÚ AR FIONRAÍ.

4. MEETING SUSPENDED.

*Ordaíodh:* An Cruinniú a chur ar fionraí anois go dtí 2.15 p.m. (*An Teachta Ciarán Ó Loinsigh*).

*Ordered:* That the Meeting be now suspended until 2.15 p.m. (*Deputy Ciarán Lynch*).

Cuireadh an Cruinniú ar fionraí dá réir sin ar 1.10 p.m.

The Meeting was accordingly suspended at 1.10 p.m.

Ar 2.20 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 2.20 p.m.

(i) Ailt nua.

(i) New sections.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

66. In page 60, between lines 6 and 7, to insert the following:

**“Attribution of relevant profits for additional credit**

**39.** (1) Schedule 24 to the Principal Act is amended in paragraph 9I—

- (a) in subparagraph (1), in the definition of “tax”, by deleting “, for the purposes of the definition of ‘excluded dividend’ in this subparagraph,”,
- (b) in subparagraph (4)(b) by substituting “subject to corporation tax at the rate specified in section 21A(3)(a)” for “chargeable to corporation tax under Case III of Schedule D”, and
- (c) by inserting the following subparagraph after subparagraph (4):

“(4A) (a) Where the relevant profits in relation to the relevant dividend referred to in clause (a) or (b) of subparagraph (4) have not been subject to tax, which corresponds to corporation tax in the State, but are attributable to profits of a company which have been subject to such tax, then, for the purposes of subparagraph (4), the rate per cent of tax, which is referred to in clause (a) or (b) of that subparagraph as applicable to the relevant profits in relation to the relevant dividend, shall be deemed to be the rate per cent of tax, which corresponds to corporation tax in the State, applicable to those profits of that company which have been subject to such tax.

- (b) For the purposes of clause (a) and subparagraphs (3) and (4)—

(i) each part, if any, of a relevant

dividend mentioned in clause (a) or (b) of subparagraph (4), being—

(I) an amount (referred to in this subclause as the ‘directly taxed amount’), which is so much of the relevant dividend as does not exceed the relevant profits in relation to the relevant dividend which have been subject to tax, which corresponds to corporation tax in the State, or

(II) so much of the excess of the relevant profits in relation to the relevant dividend over the directly taxed amount as is attributable to profits of a company which have been subject to tax, which corresponds to corporation tax in the State,

shall be treated as a separate relevant dividend, and

(ii) the aggregate value of the parts of the relevant dividend so treated under subclause (i) shall not exceed the value of that relevant dividend.

(c) For the purposes of this subparagraph—

(i) profits of a company are attributable to the profits of another company if they have been received directly or indirectly by the payment of dividends or the making of distributions by one or more companies directly or indirectly from the profits of that other company, and

(ii) relevant profits in relation to a relevant dividend shall not be attributable to the same profits of a company more than once.

(d) For the purposes of clause (c)(ii), any profits of a company, other than relevant profits in relation to a relevant dividend, and any profits of any other company to which they are attributable shall be deemed to be the same profits.”.

- (2) This section shall have effect as respects dividends paid on or after the date of the passing of this Act.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*):

Amendment proposed (*Deputy Pearse Doherty*):

68. In page 60, between lines 6 and 7, to insert the following:

- “39. The Minister shall, within three months of the passing of this Act, prepare and lay before Dáil Éireann a report on the effective rate of tax charged to domestic businesses in this state and separately to multinational corporations, and analyse the impact of this Finance Act with regards to lowering the effective tax rate or increasing it.”.

*Tarraingíodh siar* an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

(ii) *Aontaíodh* alt 39.

(ii) Section 39 *agreed to*.

(iii) Alt 40.

(iii) Section 40.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

70. In page 60, to delete lines 25 to 38, and in page 61, to delete lines 1 to 4 and substitute the following:

““(1B) (a)In this subsection—

‘connected person’ has the same meaning as in section 10;

‘debt’ means a debt or debts, in respect of borrowed money, whether incurred by the person making the disposal of an asset or by a connected person;

‘group’ and ‘member of a group’ have the same meanings, respectively, as in section 616.

(b) Where—

(i) the amount or value of the consideration referred to in subsection (1)(a), or

(ii) the amount of any expenditure referred to in subsection (1)(b),

was defrayed either directly or indirectly out of



borrowed money, the debt in respect of which is released in whole or in part (whether before, on or after the disposal of the asset), that amount shall be reduced by the lesser of the amount of the debt which is released or the amount of the allowable loss which, but for this subsection, would arise.

- (c) For the purposes of paragraph (b), the date on which the whole or part of a debt is released shall be determined on the same basis as the release of the whole or part of a specified debt is treated as having been effected in section 87B(4).
- (d) Where a debt is released in whole or in part in a year of assessment after the year of assessment in which the disposal of the asset takes place (such that the release of the debt was not taken into account in the computation of a chargeable gain or allowable loss on the disposal of the asset) then for the purposes of the Capital Gains Tax Acts a chargeable gain, equal to the amount of the reduction that would have been made under paragraph (b) had the release been effected in the year of assessment in which the disposal of the asset took place, shall be deemed to accrue to the person who disposed of the asset on the date on which the debt is released but, where the disposal is to a connected person, any gain under this subsection shall be treated for the purposes of section 549(3) as if it accrued on the disposal of an asset to that connected person.
- (e) A chargeable gain under paragraph (d) shall not be deemed to accrue where, had a gain accrued on the disposal of the asset, it would not have been a chargeable gain or it would have qualified for relief from capital gains tax.
- (f) Where a debt released is in respect of money borrowed by a member of a group of companies from another member of the group, the amount or value of the consideration referred to in subsection (1)(a), or the amount of any expenditure referred to in subsection (1)(b), shall not be reduced by the amount of that debt which is released under paragraph (b) or a chargeable gain in respect of the release of that debt shall not be deemed to accrue under paragraph (d).”.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(iv) Alt 41.

(iv) Section 41.

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

71. In page 61, to delete lines 7 to 28 and substitute the following:

“41. (1) Section 598 of the Principal Act is amended in subsection (1)(a), in the definition of “qualifying assets”, by substituting the following for paragraph (v):

“(v) land which has been let by the individual at any time in the period of 15 years ending with the disposal where—

(I) immediately before the time the land was first let in that period of 15 years, the land was owned by the individual and used for the purposes of farming carried on by the individual for a period of not less than 10 years ending at that time, and

(II) the disposal is—

(A) to a child (within the meaning of section 599) of the individual, or

(B) to an individual, other than a child referred to in clause (A), provided the land was let to a person for the purposes of farming during the period of 15 years referred to in subparagraph (I) and each letting of the land was for a period of not less than 5 consecutive years;”.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(v) Alt 42.

(v) Section 42.

*Cuireadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille” agus cinneadh gur freagra aontach/.*

*Question:- “That the section stand part of the Bill” - put, and decided in the affirmative.*

(vi) Alt 43.

(vi) Section 43.

Tairgeadh leasú ( <i>An Teachta Micheál Mac Craith</i> ):	Amendment proposed ( <i>Deputy Michal McGrath</i> ):
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73. In page 62, line 7, to delete “by an individual”.

<i>Tarraingíodh siar an leasú, faoi chead.</i>	Amendment, by leave, <i>withdrawn</i> .
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Tairgeadh leasú ( <i>An Teachta Micheál Mac Craith</i> ):	Amendment proposed ( <i>Deputy Michael McGrath</i> ):
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74. In page 62, line 9, to delete “of which the individual has control”.

<i>Tarraingíodh siar an leasú, faoi chead.</i>	Amendment, by leave, <i>withdrawn</i> .
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Tairgeadh leasú ( <i>An Teachta Micheál Mac Craith</i> ):	Amendment proposed ( <i>Deputy Michael McGrath</i> ):
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75. In page 62, to delete lines 28 to 41 and substitute the following:

“(2)An individual who, on or after 1 January 2010, has made a disposal of an asset on which capital gains tax has been paid shall be entitled to a tax credit against any capital gains tax liability arising in an amount equal to the lower of that part of the capital gains tax paid on the disposal of the asset in the proportion that the amount so applied bears to the consideration (after deducting any capital gains tax paid).”.

<i>Tarraingíodh siar an leasú, faoi chead.</i>	Amendment, by leave, <i>withdrawn</i> .
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<i>Aontaíodh an t-alt.</i>	Section <i>agreed to</i> .
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(vii) Alt 44.	(vii) Section 44.
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Tairgeadh leasú ( <i>An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais</i> ):	Amendment proposed ( <i>Deputy Brian Hayes, Minister of State at the Department of Finance</i> ):
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77. In page 64, between lines 36 and 37, to insert the following:

“(c)in section 102(9) by substituting “under subsection (1), (1A), (1B) or (3)” for “under subsection (3)”,.”.

<i>Aontaíodh an leasú.</i>	Amendment <i>agreed to</i> .
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<i>Aontaíodh an t-alt, mar a leasaíodh.</i>	Section, as amended, <i>agreed to</i> .
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(viii) <i>Aontaíodh ailt 45 agus 46.</i>	(viii) Sections 45 and 46 <i>agreed to</i> .
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(ix) Alt nua.

(ix) New section.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

78. In page 67, between lines 5 and 6, to insert the following:

“47. Chapter 3 of Part 2 of Finance Act 2001 is amended in section 119 by the insertion of—

“(4) where the offence referred to in subsection (2) relates to tobacco, a person convicted shall be liable—

(a) on summary conviction to a minimum fine of €5,000 or at the discretion of the court, to imprisonment for a term not exceeding 12 months or to both,

(b) on conviction on indictment to a fine 5 times the value of the excisable products concerned, including any duty or tax chargeable thereon, or €20,000 whichever is the greater, or, at the discretion of the court, to imprisonment for a term not exceeding 5 years or to both.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

(x) *Aontaíodh ailt 47, 48 agus 49.*

(x) Sections 47, 48 and 49 *agreed to*.

(xi) Alt 50.

(xi) Section 50.

Cuireadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille” agus *cinneadh gur freagra aontach*.

Question:- “That the section stand part of the Bill” - put, and *decided in the affirmative*.

(xii) Alt 51.

(xii) Section 51.

Cuireadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille” agus *cinneadh gur freagra aontach*.

Question:- “That the section stand part of the Bill” - put, and *decided in the affirmative*.

5. AN CRUINNÍÚ AR FIONRAÍ.

5. MEETING SUSPENDED.

*Ordaíodh:* An Cruinniú a chur ar fionraí anois go dtí 4.10 p.m. (*An Teachta Ciarán Ó Loinsigh*).

*Ordered:* That the Meeting be now suspended until 4.10 p.m. (*Deputy Ciarán Lynch*).

Cuireadh an Cruinniú ar fionraí dá réir sin ar 3.55 p.m.

The Meeting was accordingly suspended at 3.55 p.m.

Ar 4.20 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 4.20 p.m.

(i) Alt 52.

(i) Section 52.

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*):

Amendment proposed (*Deputy Pearse Doherty*):

79. In page 73, between lines 24 and 25, to insert the following:

“52. The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on options available for the introduction of a rate of 3 per cent betting duty for online and in shop bets.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

80. In page 75, line 20, to delete “and”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

81. In page 75, line 29, to delete “December.” and substitute the following:

“December.”,

and

(c) by inserting the following sections after section 66:

**“Payment arrangements for excise duty payable under section 65, 66A or 66B**

66C. (1) The excise duty payable under section 65, 66A or 66B, as the case may be, shall, at the option of the person by whom it is so payable, be paid—

(a) in full at the time of the granting or renewal of the licence, or

(b) subject to subsection (2), in two equal instalments as follows:

- (i) the first instalment at the time of the granting or renewal of the licence, and
- (ii) the second instalment—
  - (I) in the case of excise duty payable under section 65, on or before 30 November next following the granting or renewal of the licence concerned,
  - (II) in the case of the excise duty payable under section 66A or 66B, as the case may be, on or before 30 June next following the granting or renewal of the licence concerned.
- (2) Where the period between the date of granting the licence concerned and the date on which it falls due for renewal is one year or less, the excise duty payable under section 65, 66A or 66B, as the case may be, shall be paid in full at the time of the granting of the licence.

**Payment arrangements for excise duty payable under section 66**

- 66D. (1) The excise duty payable under section 66 on the registration or renewal of the registration of a premises shall, at the option of the person referred to under section 66(2), be paid—
- (a) in full at the time of the registration or renewal of the registration, or
  - (b) subject to subsection (2), in two equal instalments as follows:
    - (i) the first instalment at the time of the registration or renewal of the registration, and
    - (ii) the second instalment on or before 30 November next following the registration or renewal of registration.
  - (2) Where the period between the date of registration of the premises concerned and the date on which it falls due for renewal is one year or less, the excise duty payable under section 66 shall be paid in full at the time of the registration.”.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(ii) *Aontaíodh* ailt 53 go 60, go huile. (ii) Sections 53 to 60, inclusive, *agreed to*.

(iii) Alt 61. (iii) Section 61.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*): Amendment proposed (*Deputy Michael McGrath*):

82. In page 79, line 28, to delete “ “€2,000,000” ” and substitute “ “€2,500,000” ”.

*Tarraingíodh siar* an leasú, faoi chead. Amendment, by leave, *withdrawn*.

*Aontaíodh* an t-alt. Section *agreed to*.

(iv) Alt nua. (iv) New section.

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*): Amendment proposed (*Deputy Pearse Doherty*):

83. In page 79, between lines 28 and 29, to insert the following:

“62. Section 80 of the Principal Act is amended by inserting a new subsection between subsections (5) and (6) to read as follows:

“(5A) Where, in relation to a supply of agricultural produce or an agricultural service by a flat-rate farmer, an invoice is issued, that invoice must carry a VAT number and PPS number for moneys claimed against income tax by farmers and farm businesses.”.”.

*Tarraingíodh siar* an leasú, faoi chead. Amendment, by leave, *withdrawn*.

(v) *Aontaíodh* alt 62. (v) Section 62 *agreed to*.

(vi) Alt nua. (vi) New section.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*): Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

84. In page 79, between lines 32 and 33, to insert the following:

“**Notice of requirement to furnish certain information, etc.**

**63.** Part 13 of the Principal Act is amended—

(a) in Chapter 1 by inserting the following section after section 108:

**“Notice of requirement to furnish certain information, etc.**

108A. (1) The Revenue Commissioners may, for the purposes of the prevention and detection of tax evasion, serve a notice in writing on an accountable person whom the Commissioners have reasonable grounds for believing is likely to have further information, explanations or particulars in respect of any books, records (within the meaning of section 108), accounts or other documents relating to his or her supplies of goods made to his or her customers which may assist in identifying taxable supplies in respect of which tax chargeable will not be, or is not likely to be, paid requiring the accountable person to furnish to the Commissioners any such information, explanations or particulars as they may reasonably require and which they consider may so assist.

(2) A notice served under subsection (1) shall—

(a) specify—

- (i) the date from which the notice shall have effect, being a date not earlier than 7 days from the date of service of the notice,
- (ii) the information, explanations or particulars, referred to in subsection (1), required to be furnished to the Revenue Commissioners,
- (iii) the period for which the notice shall have effect, being a period not more than 2 months from the date specified under subparagraph (i),
- (iv) the period within which the accountable person shall furnish the specified information, explanations or particulars to the Commissioners, being a period not less than 14 days from the end of the period specified under subparagraph (iii), and
- (v) the form in which the specified information, explanations or particulars shall be furnished to the Commissioners,

and

- (b) inform the accountable person of the consequences under section 115(8A) of failing to comply with the notice.”,

and

(b) in Chapter 3, by inserting the following subsection after



subsection (8) of section 115—

“(8A) A person who fails to furnish to the Revenue Commissioners the information, explanations or particulars specified in a notice served on the person under subsection (1) of section 108A within the period specified in the notice shall be liable to a penalty of €4,000.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(vii) Alt 63.

(vii) Section 63.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

85. In page 80, to delete line 34 and substitute the following:

“(2) Subsection (1) comes into operation on such day as the Minister for Finance may appoint by order.”.

*Aontaíodh* an leasú.

Amendment *agreed to*.

*Aontaíodh* an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(viii) Alt nua.

(viii) New section.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

87. In page 80, after line 34, to insert the following:

**“Amendment of Schedule 1 to Principal Act**

**64.** Schedule 1 to the Principal Act is amended in paragraph 14(2) with effect from 1 January 2014 by inserting “and Irish Water” after “local authorities”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(ix) *Aontaíodh* ailt 64 agus 65.

(ix) Section 64 and 65 *agreed to*.

(x) Ailt nua.

(x) New sections.

Tairgeadh leasú (*An Teachta Micheál Mac*

Amendment proposed (*Deputy Micheal*

*Craith):*

*McGrath):*

88. In page 81, between lines 28 and 29, to insert the following:

“66. Where a farm is personally owned and the farmer has operated a farm company, then on subsequent transfer of the farm and farm company to a successor, the Young Trained Farmer stamp duty relief shall apply.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Micheal McGrath*):

89. In page 81, between lines 28 and 29, to insert the following:

“66. The one per cent stamp duty rate for transfers of land to close relatives provided for in the Finance Act 2012 shall be extended beyond the year 2014.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

(xi) Alt 66.

(xi) Section 66.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

91. In page 81, to delete lines 31 to 33 and substitute the following:

“ “86A.(1) Stamp duty shall not be chargeable on any conveyance or transfer of stocks or marketable securities admitted to the Enterprise Securities Market operated by the Irish Stock Exchange Limited.

(2) Subsection (1) shall not apply to any conveyance or transfer of stocks or marketable securities where the admission of the stocks or marketable securities to the Enterprise Securities Market has been cancelled by the Irish Stock Exchange Limited.”.”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra aontach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the affirmative*.

Cuireadh an Cheist:- “Go bhfanfaidh an t-alt, mar a leasaíodh, mar chuid den Bhille” agus cinneadh gur freagra aontach.

Question:- “That the section, as amended, stand part of the Bill” - put, and *decided in the affirmative*.

(xii) Alt 67.

(xii) Section 67.

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*):

Amendment proposed (*Deputy Pearse Doherty*):

93. In page 82, to delete lines 14 and 15 and substitute the following:

“(b)0.50 per cent of the chargeable amount for the year 2014 and 0 per cent in 2015 and all subsequent years.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Cuireadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille” agus cinneadh gur freagra aontach.

Question:- “That the section stand part of the Bill” - put, and decided in the affirmative.

(xiii) Alt 68.

(xiii) Section 68.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

94. In page 82, line 25, to delete “ ‘business’ ” and substitute “ ‘relevant business’ ”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

95. In page 82, to delete lines 34 to 37, and in page 83, to delete lines 1 to 14 and substitute the following:

“ ‘relevant person’ means—

- (a) a person who, in the year 2011, was a holder of a licence granted under section 9 of the Central Bank Act 1971 or held a licence or other similar authorisation under the law of any other Member State of the European Communities which corresponds to a licence granted under that section, or
- (b) a person who, in the year 2011, was a building society within the meaning of the Building Societies Act 1989 or a society established in accordance with the law of any other Member State of the European Communities which

corresponds to that Act,  
and the person—  
(i) was obliged, in the year 2011, to pay—  
(I) appropriate tax under section 258(3) of the  
Taxes Consolidation Act 1997, or  
(II) an amount on account of appropriate tax  
under section 258(4) or 259(4) of that Act,  
and  
(ii) is carrying on a trade or business in the State  
(whether including a relevant business or not),  
but a person shall not be regarded as a relevant  
person where the relevant retention tax in relation to  
the person in the year 2011 did not exceed  
€100,000;”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, Aire Stáit ag an Roinn  
Airgeadais):*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the  
Department of Finance):*

96. In page 84, line 3, after “a” where it secondly occurs to insert  
“relevant”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, Aire Stáit ag an Roinn  
Airgeadais):*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the  
Department of Finance):*

97. In page 84, line 5, after “the” where it thirdly occurs to insert  
“relevant”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, Aire Stáit ag an Roinn  
Airgeadais):*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the  
Department of Finance):*

98. In page 84, line 17, after “a” to insert “relevant”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó  
hAodha, Aire Stáit ag an Roinn*

*Amendment proposed (Deputy Brian  
Hayes, Minister of State at the*

*Airgeadais):*

*Department of Finance):*

99. In page 84, line 21, after “the” where it secondly occurs to insert “relevant”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

100. In page 84, line 24, after “the” where it thirdly occurs to insert “relevant”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

101. In page 84, line 37, after “a” to insert “relevant”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

102. In page 85, line 2, after “the” where it secondly occurs to insert “relevant”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

103. In page 85, line 5, after “the” where it thirdly occurs to insert “relevant”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(xiv) Aontaíodh ailt 69 agus 70.*

*(xiv) Section 69 and 70 agreed to.*

*(xv) Alt 71.*

*(xv) Section 71.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

106. In page 87, line 5, to delete “for repayment of tax under subsection (2)” and substitute the following:

“under subsection (2) for repayment of tax which, but for an error or mistake referred to in that subsection, would not have been due”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

107. In page 87, line 8, to delete “reflect” and substitute “correct”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

108. In page 87, to delete lines 9 to 12 and substitute the following:

“(2B)Where a chargeable person (within the meaning of section 950) makes a claim under subsection (2) for repayment of tax which, but for an error or mistake referred to in that subsection, would not have been due and the claim relates to an accounting period which commenced before 1 January 2013 or to a year of assessment before the year of assessment 2013 it shall not constitute a valid claim for the purposes of subsection (3) unless the person’s return for the accounting period or year of assessment, as the case may be, to which the claim relates is amended in accordance with section 959V to correct the error or mistake, and for this purpose section 959V shall apply to such an amendment as if—”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

109. In page 87, to delete lines 26 to 35 and substitute the following:

“(9) Nothing in this section shall prevent the Revenue Commissioners from examining a claim subsequent to any repayment having been made and—

(a) making or amending an assessment, as the case may be, under—

(i) Chapter 5 of Part 41A,

(ii) section 954 or 955, as appropriate, where the claim relates to an accounting period which commenced before 1 January 2013 or to a year of assessment before the year of assessment 2013, or

(iii) section 960Q,

or

(b) making a determination under section 960Q, in the case of persons who are not chargeable persons.”.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(xvi) Aontaíodh alt 72.*

*(xvi) Section 72 agreed to.*

*(xvii) Alt 73.*

*(xvii) Section 73.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

110. In page 88, to delete lines 11 to 37, and in page 89, to delete lines 1 to 9 and substitute the following:

**“ “Magdalen Laundry Payments**

205A. (1) In this section—

‘relevant individual’ means an individual to whom a relevant payment has been made;

‘relevant payment’ means a payment or payments made, directly or indirectly, to a relevant individual by or on behalf of the Minister for Justice, Equality and Defence, in accordance with the Table of Payments set out in Appendix A to the Magdalen Commission Report dated May 2013 on the establishment of an *ex gratia* scheme and related matters for the benefit of those women who were

admitted to and worked in the Magdalen Laundries.

(2) This section applies to the following payments:

- (a) a relevant payment;
  - (b) an amount equal to the State Pension (Contributory) as set out in column 2 of Part 1 of Schedule 2 of the Social Welfare Consolidation Act 2005 to a relevant individual;
  - (c) an amount equal to the State Pension (Non-Contributory) as set out in Part 3 of the Social Welfare Consolidation Act 2005 to a relevant individual;
  - (d) any payment, other than a payment referred to in paragraphs (a) to (c), made, directly or indirectly, by or on behalf of the Minister for Social Protection to a relevant individual, by virtue of that individual being a relevant individual.
- (3) For the purposes of the Income Tax Acts, and notwithstanding any provision of those Acts to the contrary, a payment to which this section applies, made to a relevant individual, shall be disregarded.”,

and

(b) in section 613(1)—

- (i) in paragraph (c) by substituting “profession;” for “profession.”, and
- (ii) by inserting the following paragraph after paragraph (c):  
“(d) any payment to which section 205A applies.”.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Finance):*

111. In page 89, line 15, to delete “September” and substitute “August”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(xviii) Aontaíodh alt 74.*

*(xviii) Section 74 agreed to.*

*(xix) Alt 75.*

*(xix) Section 75.*



Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

112. In page 90, between lines 5 and 6, to insert the following:

**“Electronic transmission of certain Revenue returns**

**75.** Section 917D of the Principal Act is amended in subsection (1)—

(a) in the definition of “the Acts” by inserting the following after paragraph (a):

“(aa) the Customs Acts,”

and

(b) in the definition of “tax” by inserting “customs duty,” before “excise duty”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

113. In page 90, lines 13 to 15, to delete all words from and including “within” in line 13 down to and including “affairs” in line 15 and substitute “within 30 days of the giving of the notice a statement of affairs”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(xx) *Aontaíodh ailt 76 go 78, go huile.*

(xx) *Sections 76 to 78, inclusive, agreed to.*

(xxi) *Alt nua.*

(xxi) *New section.*

Tairgeadh leasú (*An Teachta Piaras Ó Dochartaigh*):

Amendment proposed (*Deputy Pearse Doherty*):

114. In page 92, between lines 24 and 25, to insert the following:

**“79.** The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on options available for the abolition of the Local Property Tax.”.

Cuireadh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”: rinne an Coiste vótáil:

Question:- “That the new section be there inserted” – put: the Committee divided:

Tá, 3; Níl, 7.

For, 3; Against, 7.

Tá: - Na Teachtaí Risteard Buíd Bairéid, Piaras Ó Dochartaigh agus Micheál Mac Craith.

For:- Deputies Richard Boyd Barrett, Pearse Doherty and Michael McGrath.

Níl: - An Teachta Brian Ó hAodha (*Aire Stáit ag an Roinn Airgeadais*), Na Teachtaí Ailín Ó Fearghail, Síomón Ó hEarchaí, Ciarán Ó Loinsigh, Ciarán Ó Domhnaill, Seosamh Ó Raghallaigh agus Aodhan Ó Ríordáin.

Against: - Deputy Brian Hayes (*Minister of State at the Department of Finance*), Deputies Alan Farrell, Simon Harris, Ciarán Lynch, Kieran O'Donnell, Joe O'Reilly and Aodhán Ó Ríordáin.

Faisnéiseadh dá réir sin go rabhthas tar éis diúltú don Cheist.

The Question was declared negatived accordingly.

(xxii) *Aontaíodh alt 79.*

(xxii) *Section 79 agreed to.*

(xxiii) *Alt nua.*

(xxiii) *New section.*

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Finance*):

116. In page 92, between lines 29 and 30, to insert the following:

**“Capital Services Redemption Account**

**80.** (1) In this section—

“capital services” has the same meaning as it has in the principal section;

“Capital Services Redemption Account” has the same meaning as it has in the principal section;

“sixty-first additional annuity” means the sum charged to the Central Fund under *subsection (2)*;

“principal section” means section 22 of the Finance Act 1950.

(2) A sum of €85,282,431 to redeem borrowings in respect of capital services and interest on such borrowings shall be charged annually on the Central Fund or the growing produce of that Fund in the 30 successive financial years commencing with the financial year ending on 31 December 2014.

(3) The sixty-first additional annuity shall be paid into the Capital Services Redemption Account in such manner and at such times in the relevant financial year as the Minister for Finance may determine.

- (4) Any amount of the sixty-first additional annuity, not exceeding €65,550,000 in any financial year, may be applied toward defraying the interest on the public debt.
- (5) The balance of the sixty-first additional annuity shall be applied in any one or more of the ways specified in subsection (6) of the principal section.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(xxiv) *Aontaíodh* ailt 80 agus.

(xxiv) Sections 80 and 81 *agreed to*.

(xxv) *Aontaíodh* an Sceideal.

(xxv) Schedule *agreed to*.

(xxix) *Aontaíodh* an Teideal.

(xxix) Title *agreed to*.

6. CRÍOCHNÚ AN GHNÓ.

6. CONCLUSION OF BUSINESS.

Chríochnaigh an Coiste a bhreithniú ar an mBille ar 6.20 p.m.

The Committee concluded its consideration of the Bill at 6.20 p.m.

7. TEACHTAIREACHT CHUIG DÁIL ÉIREANN.

7. MESSAGE TO DÁIL ÉIREANN.

Cuireadh teachtaireacht chun na Dála á chur in iúl di gur chríochnaigh an Coiste a bhreithniú ar an mBille agus go raibh leasuithe déanta aige air.

Message sent to the Dáil acquainting it that the Committee had completed its consideration of the Bill and had made amendments thereto.

8. ATHLÁ.

8. ADJOURNMENT.

Chuaigh an Coiste ar athló ar 6.20 p.m. *sine die*.

The Committee adjourned at 6.20 p.m. *sine die*.

CIARÁN LYNCH, T.D.  
Chairman

# IMEACHTAÍ AN ROGHFHOCHOISTE UM CHAITEACHAS POIBLÍ AGUS ATHCHÓIRIÚ

## PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON PUBLIC EXPENDITURE AND REFORM

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*Déardaoin, 28 Feabhra 2013*

*Thursday, 28 February 2013*

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1. Chruinnigh an Coiste ar 10.05 a.m.

1. The Committee met at 10.05 a.m.

2. COMHALTAÍ I LÁTHAIR<sup>17</sup>.

2. MEMBERS PRESENT<sup>18</sup>.

An Teachta Ciarán Ó Loinsigh (*i gCeannas*), *An tAire Caiteachais Phoiblí agus Athchóirithe*, na Teachtaí Seán Ó Pléamonn, Heather Mac Unfraidh, Caoimhín Mac Unfraidh agus Peadar Mac Mathúna.

Deputy Ciarán Lynch (*in the Chair*), the *Minister for Public Expenditure and Reform*, Deputies Seán Fleming, Heather Humphreys, Kevin Humphreys and Peter Mathews.

3. BREITHNIÚ AR THAIRISCINT.

3. CONSIDERATION OF MOTION.

Bhreithnigh an Coiste an tairiscint seo a leanas arna tarchur ag Dáil Éireann an 19 Feabhra 2013 –

The Committee considered the following motion referred by Dáil Éireann on 19 February 2013 –

“Go ndéanfar an togra go gceadaíonn Dáil Éireann an tOrdú seo a leanas ina dhréacht

“That the proposal that Dáil Éireann approves the following Order in draft:

An tOrdú um an Acht Airgeadais, 2004 (Alt 91) (Géilleadh don Phríomh-Chiste a Iarchur), 2013,

Finance Act 2004 (Section 91) (Deferred Surrender to the Central Fund) Order 2013,

ar leagadh cóipeanna de ina dhréacht faoi bhráid Dháil Éireann, an 11 Feabhra 2013, a tharchur chuig an Roghfhochoiste um Chaiteachas Poiblí agus Athchóiriú, de réir Bhuan-Ordú 82A(3)(b) agus (6)(a), agus go

copies of which have been laid in draft form before Dáil Éireann on 11th February, 2013, be referred to the Select sub-Committee on Public Expenditure and Reform, in accordance with Standing Order

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<sup>17</sup> Ghlac an Teachta Caoimhín Mac Unfraidh ionad an Teachta Art Mac An Earraigh [B.O. 92(2)]. Bhí an Teachta Tadhg Ó Dubhlaoigh i láthair [B.O. 92(3)].

<sup>18</sup> Deputy Kevin Humphreys substituted for Deputy Arthur Spring [S.O. 92(2)]. Deputy Timmy Dooley attended [S.O. 92(3)].

ndéanfaidh an Coiste sin, tráth nach déanaí ná an 14 Márta, 2013, teachtaireacht a chur chuig an Dáil ar an modh a fhorordaítear i mBuan-Ordú 87, agus go mbeidh feidhm dá réir sin ag Buan-Ordú 86(2).”

Críochnaíodh an breithniú ar an tairiscint.

Cuireadh teachtaireacht chun na Dála de réir Bhuan-Ordú 87 agus Ordú an 19 Feabhra, 2013 ón Dáil, á chur in iúl di gur chríochnaigh an Coiste a bhreithniú ar an tairiscint.

4. ATHLÁ.

Chuaigh an Coiste ar athló ar 10.50 a.m. *sine die*.

82A(3)(b) and (6)(a), which, not later than 14th March, 2013, shall send a message to the Dáil in the manner prescribed in Standing Order 87, and Standing Order 86(2) shall accordingly apply.”

Consideration of the motion was concluded.

Message sent to the Dáil in accordance with Standing Order 87 and the Order of the Dáil of 19 February, 2013, acquainting it that the Committee had completed its consideration of the motion.

4. ADJOURNMENT.

The Committee adjourned at 10.50 a.m. *sine die*.

CIARÁN LYNCH, T.D.  
Chairman

**IMEACHTAÍ AN ROGHFHOCHOISTE UM CHAITEACHAS POIBLÍ AGUS  
ATHCHÓIRIÚ  
PROCEEDINGS OF THE SELECT SUB-  
COMMITTEE ON PUBLIC EXPENDITURE AND REFORM**

---

*Dé Céadaoin, 27 Márta 2013*

*Wednesday, 27 March, 2013*

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1. Chruinnigh an Coiste ar 2.05 p.m.

1. The Committee met at 2.05 p.m.

2. COMHALTAÍ I LÁTHAIR<sup>19</sup>.

2. MEMBERS PRESENT<sup>20</sup>.

An Teachta Ciarán Ó Loinsigh (*i gCeannas*), An tAire Caiteachais Phoiblí agus Athchóirithe, na Teachtaí Risteard Buíd Bairéid, Seán Ó Pléamonn, Heather Mac Unfraidh, Mary Lou McDonald, Dara F. Ó Murchú, Art Mac An Earraigh agus Liam Ó Tuama.

Deputy Ciarán Lynch (*in the Chair*), Minister for Public Expenditure and Reform, Deputies Richard Boyd Barrett, Seán Fleming, Heather Humphreys, Mary Lou McDonald, Dara Murphy, Arthur Spring and Liam Twomey.

3. AN BILLE UM CHRANNCHUR NÁISIÚNTA, 2012.

3. NATIONAL LOTTERY BILL 2012.

Chrom an Coiste ar an mBille a bhreithniú.

The Committee took the Bill into consideration.

(i) Aontaíodh alt 1.

(i) Section 1 agreed to.

(ii) Alt 2.

(ii) Section 2.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

1. In page 5, between lines 26 and 27, to insert the following:

“ “central gaming system” comprises the secure core computer systems of hardware and software that validate and record all entries for National Lottery games and identify winning combinations;”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

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<sup>19</sup> Ghlac na Teachtaí Risteard Buíd Bairéid agus Liam Ó Tuama ionaid na dTeachtaí Stephen Donnelly agus Peadar Mac Mathúna faoi seach [B.O. 92(2)].

<sup>20</sup> Deputies Richard Boyd Barrett and Liam Twomey substituted for Deputies Stephen S. Donnelly and Peter Mathews respectively [S.O. 92(2)].

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to*.

(iii) *Aontaíodh alt 3.*

(iii) Section 3 *agreed to*.

(iv) *Alt nua.*

(iv) New section.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

2. In page 6, between lines 26 and 27, to insert the following:

“4. The Minister shall, within one month of the enactment of this Bill, bring forward a report outlining how the proceeds from the sale of the National Lottery licence shall be ring-fenced for the purposes of meeting the cost of constructing the National Children’s Hospital.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

(v) *Aontaíodh ailt 4, 5 agus 6.*

(v) Sections 4, 5 and 6 *agreed to*.

(vi) *Alt 7.*

(vi) Section 7.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

3. In page 7, between lines 18 and 19, to insert the following:

“(4) The Regulator shall be subject to the Freedom of Information Acts 1997 and 2003.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

*Aontaíodh an t-alt*

Section *agreed to*.

(vii) *Aontaíodh alt 8.*

(vii) Section 8 *agreed to*.

(viii) *Alt 9.*

(viii) Section 9.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

4. In page 7, line 32, to delete “and”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

5. In page 7, line 33, to delete “protected.” and substitute the following:  
 “protected, and  
 (c) that the long term sustainability of the National Lottery is  
 safeguarded.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Caiteachais  
 Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
 Expenditure and Reform):*

6. In page 8, between lines 5 and 6, to insert the following:

“(5) The Regulator may exercise the enforcement rights of any trade  
 mark of the National Lottery under the Trade Marks Act 1996 or  
 exercise such rights jointly with the licence holder.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(ix) Alt 10.*

*(ix) Section 10.*

*Tairgeadh leasú (An tAire Caiteachais  
 Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
 Expenditure and Reform):*

7. In page 8, line 10, to delete “(otherwise than under the licence)”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(x) Alt 11.*

*(x) Section 11.*

*Tairgeadh leasú (An Teachta Seán Ó  
 Pléamonn):*

*Amendment proposed (Deputy Seán  
 Fleming):*

8. In page 8, line 22, after “term” to insert “and the salary of the Regulator  
 shall be approved by both Houses of the Oireachtas”.

*Cuireadh an Cheist:- “Go ndéanfar an  
 leasú” – agus cinneadh gur freagra  
 diúltach a tugadh uirthi.*

*Question:- “That the amendment be  
 made”- put, and decided in the negative.*

*Aontaíodh an t-alt.*

*Section agreed to.*

*(xi) Alt 12.*

*(xi) Section 12.*

*Tairgeadh leasú (An Teachta Seán Ó*

*Amendment proposed (Deputy Seán*



*Pléamonn):*

*Fleming):*

9. In page 8, line 33, after “Oireachtas” to insert “for the approval of such reasons by each such House”.

*Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.*

Question:- “That the amendment be made”- put, and decided in the negative.

*(Aontaíodh an t-alt.*

Section agreed to.

*(xii) Aontaíodh ailt 13 agus 14.*

*(xii) Sections 13 and 14 agreed to.*

*(xiii) Alt 15.*

*(xiii) Section 15.*

*Tairgeadh leasú (Deputy Mary Lou McDonald):*

*Amendment proposed (Deputy Mary Lou McDonald):*

10. In page 9, line 15, to delete “12 months” and substitute “24 months”.

*Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.*

Question:- “That the amendment be made”- put, and decided in the negative.

*(Aontaíodh an t-alt.*

Section agreed to.

*(xiv) Aontaíodh ailt 16 go 21, go huile.*

*(xiv) Sections 16 to 21, inclusive, agreed to.*

*(xv) Alt 22.*

*(xv) Section 22.*

*Tairgeadh leasú (An tAire Caiteachais Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public Expenditure and Reform):*

11. In page 12, line 14, to delete “3 months” and substitute “4 months”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Caiteachais Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public Expenditure and Reform):*

12. In page 12, lines 25 and 26, to delete “shall make a report to the Houses of the Oireachtas each year regarding the regulation of the National Lottery and”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(xvi) *Aontaíodh* alt 23.

(xvi) Section 23 *agreed to*.

4. AN CRUINNÍÚ AR FIONRAÍ.

4. MEETING SUSPENDED.

*Ordaíodh:* An Cruinniú a chur ar fionraí anois go dtí 4.40 p.m. (*An Teachta Ciarán Ó Loinsigh*).

*Ordered:* That the Meeting be now suspended until 4.40 p.m. (*Deputy Ciarán Lynch*).

Cuireadh an Cruinniú ar fionraí dá réir sin ar 4.25 p.m.

The Meeting was accordingly suspended at 4.25 p.m.

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Ar 4.40 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 4.40 p.m.

(i) Alt 24.

(i) Section 24.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

13. In page 13, to delete line 5.

*Aontaíodh* an leasú.

Amendment *agreed to*.

*Aontaíodh* an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(ii) *Aontaíodh* alt 25.

(ii) Section 25 *agreed to*.

(iii) Alt 26.

(iii) Section 26.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

15. In page 13, between lines 28 and 29, to insert the following:

“(2) The Regulator may draw up a draft of a licence to be issued as part of the competition referred to in *subsection (1)*. The draft shall be submitted to the Minister for his or her approval before being issued.”.

*Aontaíodh* an leasú.

Amendment *agreed to*.

*Aontaíodh* an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(iv) Alt 27.

(iv) Section 27.

Tairgeadh leasú (*An tAire Caiteachais  
Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public  
Expenditure and Reform*):

16. In page 14, to delete line 20 and substitute the following:

- “(2) The Regulator may not amend a licence regarding—
- (a) the duration of its period of operation except in accordance with any terms or conditions set out in the licence,
  - (b) provisions governing the payment for good causes included in the licence,
  - (c) provisions governing the rate of commission payable to retailers included in the licence, or
  - (d) any list of prohibited games included in the licence.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Caiteachais  
Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public  
Expenditure and Reform*):

17. In page 14, line 23, to delete “operator” and substitute “licence holder”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(v) Alt 28.

(v) Section 28.

Tairgeadh leasú (*An tAire Caiteachais  
Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public  
Expenditure and Reform*):

18. In page 14, line 34, to delete “certified” and substitute “deemed”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Caiteachais  
Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public  
Expenditure and Reform*):

19. In page 14, between lines 36 and 37, to insert the following:

- “(4) In the event of the Regulator deeming that details of a licence which are deemed by him or her to be commercially sensitive should be published in the public interest, he or she shall give the licence holder notice of his intention to do so and afford the licence holder an opportunity to make representations.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(vi) Alt 29.

Tairgeadh leasú (*An tAire Caiteachais  
Phoiblí agus Athchóirithe*):

(vi) Section 29.

Amendment proposed (*Minister for Public  
Expenditure and Reform*):

20. In page 15, lines 10 to 12, to delete all words from and including “shall” in line 10 down to and including ““operator”.” in line 12 and substitute the following:

“shall—

- (a) be formed as a company, or
  - (b) if the holder is (at the time of the application for the licence) a company or a company formed in another jurisdiction, form a company,
- for the sole purpose of operating the National Lottery in accordance with the terms and conditions of the licence and is referred to in this Act as the “operator”.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Caiteachais  
Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public  
Expenditure and Reform*):

21. In page 15, between lines 15 and 16, to insert the following:

“(3) Notwithstanding *subsection* (2) lottery infrastructure may be availed of in circumstances where it is of benefit to the community or is in the public interest but this may only be done by agreement between the regulator and operator following a proposal by the Minister.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

5. AN CRUINNÍÚ AR FIONRAÍ.

5. MEETING SUSPENDED.

*Ordaíodh:* An Cruinniú a chur ar fionraí anois go dtí 5.15 p.m. (*An Teachta Ciarán Ó Loinsigh*).

*Ordered:* That the Meeting be now suspended until 5.15 p.m. (*Deputy Ciarán Lynch*).

Cuireadh an Cruinniú ar fionraí dá réir sin ar 5.15 p.m.

The Meeting was accordingly suspended at 5.15 p.m.

Ar 5.15 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 5.15 p.m.

(i) *Aontaíodh ailt 30 go 39, go huile.*

(i) Sections 30 to 39, inclusive, *agreed to.*

(ii) Alt 40.

Tairgeadh leasú (*Deputy Mary Lou McDonald*):

(ii) Section 40.

Amendment proposed (*Deputy Mary Lou McDonald*):

22. In page 22, line 8, to delete “50 per cent” and substitute “55 per cent”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

Aontaíodh an t-alt.

Section *agreed to*.

(iii) Alt 41.

(iii) Section 41.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

24. In page 22, between lines 14 and 15, to insert the following:

“(a) the National Children’s Hospital;”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

25. In page 22, lines 22 and 23, to delete “the Regulator” and substitute “the Minister”.

Aontaíodh an leasú.

Amendment *agreed to*.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(iv) Alt 42.

(iv) Section 42.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

27. In page 22, line 28, after “persons” to insert “, such remuneration shall be approved by the Minister”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

28. In page 22, line 29, to delete “total” and substitute “minimum”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

29. In page 23, line 7, to delete “by all means available including” and substitute “through”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Seán Ó  
Pléamonn):*

*Amendment proposed (Deputy Seán  
Fleming):*

30. In page 23, between lines 11 and 12, to insert the following:

“(7) The sale, supply, distribution and purchase of a National Lottery ticket through the use of interactive television channels is prohibited until such time as the operator puts a mechanism in place that limits the amount a person can spend, obliges persons to provide proof of age and limits the amount and other such related matters.”.

*Cuireadh an Cheist:- “Go ndéanfar an  
leasú” – agus cinneadh gur freagra  
diúltach a tugadh uirthi.*

*Question:- “That the amendment be  
made”- put, and decided in the negative.*

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

31. In page 23, line 13, to delete “shall not,”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

32. In page 23, line 14, after “offers,” to insert “shall not,”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

33. In page 23, between lines 22 and 23, to insert the following:

“(11) The defence provided for in *subsection (10)* shall apply to a person, including An Post National Lottery Company, who sells a ticket (including by way of interactive channels) while the licence granted to that company under the National Lottery Act 1986 is in force.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(v) Alt 43.

(v) Section 43.

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

34. In page 23, to delete line 27 and substitute the following:

“(a) the operator or a director, or agent of the operator (but not including a retail sales agent), or employee of the operator;”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

35. In page 23, line 28, to delete “prints” and substitute “manufactures”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

36. In page 23, to delete lines 30 to 35 and substitute the following:

“(c) a person who operates, controls or programmes the central gaming system of the National Lottery or any employee of the person or, if that person is a company, a director of the company.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(vi) *Aontaíodh alt 44.*

(vi) *Section 44 agreed to.*

(vii) Alt 45.

(vii) Section 45.

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

37. In page 24, line 37, after “game” to insert “or category of game”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

38. In page 24, line 39, after “game” to insert “or category of games”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

39. In page 25, line 7, after “game” to insert the following:

“or category of game.  
(e) The Regulator shall determine what constitutes a game  
category for the purpose of this section”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(viii) Aontaíodh alt 46.*

*(viii) Section 46 agreed to.*

*(ix) Alt 47.*

*(ix) Section 47.*

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

40. In page 26, line 12, to delete “3 months” and substitute “4 months”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

41. In page 26, line 17, to delete “3 months” and substitute “4 months”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

42. In page 26, between lines 23 and 24, to insert the following:



“(5) Representatives of the operator shall appear before the Oireachtas Committee having functions relating to the National Lottery when requested to so do by that Committee.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(x) Aontaíodh alt 48.*

*(x) Section 48 agreed to.*

*(xi) Alt 49.*

*(xi) Section 49.*

*Tairgeadh leasú (Deputy Mary Lou McDonald):*

*Amendment proposed (Deputy Mary Lou McDonald):*

44. In page 26, line 31, after “Office.” to insert “Such disclosure will not be used to apply taxation on National Lottery prize monies.”.

*Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.*

*Question:- “That the amendment be made”- put, and decided in the negative.*

*Aontaíodh an leasú.*

*Section agreed to.*

*(xii) Aontaíodh alt 50.*

*(xii) Section 50 agreed to.*

*(xiii) Alt 51.*

*(xiii) Section 51.*

*Cuireadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille” agus cinneadh gur freagra diúltach a tugadh uirthi.*

*Question:- “That the section stand part of the Bill” - put, and decided in the negative.*

*Scríosadh an t-alt.*

*Section deleted.*

*(xiv) Alt 52.*

*(xiv) Section 52.*

*Tairgeadh leasú (An tAire Caiteachais Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public Expenditure and Reform):*

45. In page 27, between lines 15 and 16, to insert the following:

“(a) after section 22, by inserting the following:

“22A. Section 22 does not apply to a lottery held under section 27 or 28.”,

(b) in section 27(2), by substituting for paragraph (b) the following:

“(b) the total value of the prizes shall not be more than €5,000 or such other amount that, for the time being, stands specified in lieu of that

amount in regulations made by the Minister;”.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

46. In page 27, line 19, to delete “the amount specified” and substitute “€5,000 or such other amount that, for the time being, stands specified in lieu of that amount”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

47. In page 27, to delete line 21.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

48. In page 27, line 24, to delete “the amount specified” and substitute “€30,000 or such other amount that, for the time being, stands specified in lieu of that amount”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

49. In page 27, lines 27 and 28, to delete “the amount specified” and substitute “€30,000 or such other amount that, for the time being, stands specified in lieu of that amount”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

50. In page 27, between lines 29 and 30 to insert the following:

“and

(c) after section 28, by inserting the following:

**“Matters to take into consideration when making  
regulations under section 27 or 28**

28A. Before the Minister makes any regulations under  
section 27 or 28, he or she shall, in so far as it is

possible to do so, consider and take account of the consequences of any proposed alteration of the amount in the total value of prizes on—

- (a) lotteries which are conducted under this Act,
- (b) any other lottery conducted in accordance with law, and
- (c) charitable or philanthropic giving in society generally.”.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

51. In page 27, line 30, to delete “section 27(4)” and substitute “ section 27”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(xv) Aontaíodh an Teideal.*

*(xv) Title agreed to.*

6. CRÍOCHNÚ AN GHNÓ.

6. CONCLUSION OF BUSINESS.

Chríochnaigh an Coiste a bhreithniú ar an mBille ar 6.10 p.m.

The Committee concluded its consideration of the Bill at 6.10 p.m.

7. TEACHTAIREACHT CHUIG DÁIL ÉIREANN.

7. MESSAGE TO DÁIL ÉIREANN.

Cuireadh teachtaireacht chun na Dála á chur in iúl di gur chríochnaigh an Coiste a bhreithniú ar an mBille agus go raibh leasuithe déanta aige air.

Message sent to the Dáil acquainting it that the Committee had completed its consideration of the Bill and had made amendments thereto.

8. ATHLÁ.

8. ADJOURNMENT.

Chuaigh an Coiste ar athló ar 6.10 p.m. *sine die.*

The Committee adjourned at 6.10 p.m. *sine die.*

CIARÁN LYNCH, T.D.  
Chairman

**IMEACHTAÍ AN ROGHFHOCHOISTE UM CHAITEACHAS POIBLÍ AGUS  
ATHCHÓIRIÚ  
PROCEEDINGS OF THE SELECT SUB-  
COMMITTEE ON PUBLIC EXPENDITURE AND REFORM**

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*Dé Máirt, 23 Aibreán 2013*

*Tuesday, 23 April 2013*

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1. Chruinnigh an Coiste ar 1.05 p.m.

1. The Committee met at 1.05 p.m.

2. COMHALTAÍ I LÁTHAIR<sup>21</sup>.

2. MEMBERS PRESENT<sup>22</sup>.

An Teachta Ciarán Ó Loinsigh (*i gCeannas*), An tAire Caiteachais Phoiblí agus Athchóirithe, na Teachtaí Brian Ó hAodha (*An tAire Stáit ag an Roinn Airgeadais*), Tomás de Barra, Stephen Donnelly, Seán Ó Pléamonn, Síomón Ó hEarchaí, Heather Mac Unfraidh, Caoimhín Mac Unfraidh, Peadar Mac Mathúna, Mary Lou McDonald, Aodhán Ó Ríordáin agus Art Mac An Earraigh.

Deputy Ciarán Lynch (*in the Chair*), Minister for Public Expenditure and Reform, Deputies Brian Hayes (*Minister of State at the Department of Finance*), Tom Barry, Stephen S. Donnelly, Seán Fleming, Simon Harris, Heather Humphreys, Kevin Humphreys, Peter Mathews, Mary Lou McDonald, Aodhán Ó Ríordáin and Arthur Spring.

3. SUÍONNA AGUS GNÓ ROGHFHOCHOISTE.

3. SITTING AND BUSINESS OF THE SELECT SUB-COMMITTEE.

(i) Thairg an Teachta Ciarán Ó Loinsigh:

(i) Deputy Ciarán Lynch moved:

Cuireadh an Cheist:- “Go n-aontaítear an Dréacht-Amchlár”: rinne an Coiste vótáil: Tá, 7; Níl, 3.

Question:- “That the Draft Timetable be agreed” - put: the Committee divided: For, 7; Against, 3.

Tá:- An tAire Caiteachais Phoiblí agus Athchóirithe, na Teachtaí Síomón Ó hEarchaí, Heather Mac Unfraidh, Ciarán Ó Loinsigh, Peadar Mac Mathúna, Aodhán Ó Ríordáin agus Caoimhín Mac

For:- Minister for Public Expenditure and Reform, Deputies Simon Harris, Heather Humphreys, Ciarán Lynch, Peter Mathews, Aodhán Ó Ríordáin, and Kevin Humphreys.

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<sup>21</sup> Ghlac an Teachta Síomón Ó hEarchaí ionad an Teachta Micheál Ó Críod [B.O. 92(2)].  
Ghlac an Teachta Caoimhín Mac Unfraidh ionad an Teachta Art Mac An Earraigh (ar feadh cuid den chruinniú) [B.O. 92(2)].  
Ghlac na Teachtaí Tomás de Barra agus Aodhán Ó Ríordáin ionaid an Teachta Dara F. Ó Murchú re seal (ar feadh cuid den chruinniú) [B.O. 92(2)].

<sup>22</sup> Deputy Simon Harris substituted for Deputy Michael Creed [S.O. 92(2)].  
Deputy Kevin Humphreys substituted for Deputy Arthur Spring (for part of the meeting) [S.O. 92(2)].  
Deputies Tom Barry and Aodhán Ó Ríordáin substituted alternately for Deputy Dara Murphy (for part of the meeting) [S.O. 92(2)].

Unfraidh.

Níl:- Na Teachtaí Stephen Donnelly, Seán Ó Pléamonn agus Mary Lou McDonald.

Faisnéiseadh dá réir sin go rabhthas tar éis glacadh leis an gCeist.

#### 4. BREITHNIÚ AR MHEASTACHÁIN I GCOMHAIR SEIRBHÍSÍ POIBLÍ.

Bhreithnigh an Coiste na Meastacháin seo a leanas i gcomhair Seirbhísí Poiblí don bhliain dar críoch an 31 Nollaig, 2013 –

Vóta 11 — Caiteachas Poiblí agus Athchóiriú (Meastachán

Athbhreithnithe)

Vóta 12 — Aoisliúntas agus

Liúntais Scoir (Meastachán

Athbhreithnithe)

Vóta 14 — An tSaotharlann Stáit

(Meastachán Athbhreithnithe)

Vóta 15 — An tSeirbhís

Shicréideach (Meastachán

Athbhreithnithe)

Vóta 16 — An Oifig Luachála

(Meastachán Athbhreithnithe)

Vóta 17 — An tSeirbhís um

Cheapacháin Phoiblí (Meastachán

Athbhreithnithe)

Vóta 18 — Seirbhísí Comhroinnte

(Meastachán Athbhreithnithe)

Vóta 19 — Oifig an Ombudsman

(Meastachán Athbhreithnithe)

Críochnaíodh an breithniú ar an Meastachán.

Cuireadh teachtaireacht chun na Dála de réir Bhuan-Ordú 87 á chur in iúl di gur chríochnaigh an Coiste a bhreithniú ar an Meastachán.

#### 5. AN CRUINNIÚ AR FIONRAÍ.

*Ordaíodh:* An Cruinniú a chur ar fionraí anois go dtí 3.30 p.m. (*An Teachta Ciarán Lynch*).

Against:- Deputies Stephen S. Donnelly, Seán Fleming and Mary Lou McDonald.

The Question was declared carried accordingly.

#### 4. CONSIDERATION OF ESTIMATES FOR PUBLIC SERVICES.

The Committee considered the following Estimates for Public Services for the year ending 31st December, 2013 –

Vote 11 — Public Expenditure and Reform (Revised Estimate)

Vote 12 — Superannuation and Retired Allowances (Revised Estimate)

Vote 14 — State Laboratory (Revised Estimate)

Vote 15 — Secret Service (Revised Estimate)

Vote 16 — Valuation Office (Revised Estimate)

Vote 17 — Public Appointments Service (Revised Estimate)

Vote 18 — Shared Services (Revised Estimate)

Vote 19 — Office of the Ombudsman (Revised Estimate)

Consideration of the Estimate was concluded.

Message sent to the Dáil in accordance with Standing Order 87 acquainting it that the Committee had completed its consideration of the Estimate.

#### 5. MEETING SUSPENDED.

*Ordered:* That the Meeting be now suspended until 3.30 p.m. (*Deputy Ciarán Lynch*).

Cuireadh an Cruinniú ar fionraí dá réir sin ar 2.50 p.m.

The Meeting was accordingly suspended at 2.50 p.m.

Ar 3.30 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 3.30 p.m.

6. BREITHNIÚ AR MHEASTACHÁIN I GCOMHAIR SEIRBHÍSÍ POIBLÍ.

6. CONSIDERATION OF ESTIMATES FOR PUBLIC SERVICES.

Bhreithnigh an Coiste an Meastachán seo a leanas i gcomhair Seirbhísí Poiblí don bhliain dar críoch an 31 Nollaig, 2013 –

The Committee considered the following Estimate for Public Services for the year ending 31st December, 2013 –

Vóta 13 — Oifig na nOibreacha Poiblí (Meastachán Athbhreithnithe).

Vote 13 — Office of Public Works (Revised Estimate).

Críochnaíodh an breithniú ar an Meastachán.

Consideration of the Estimate was concluded.

Cuireadh teachtaireacht chun na Dála de réir Bhuan-Ordú 87 á chur in iúl di gur chríochnaigh an Coiste a bhreithniú ar an Meastachán.

Message sent to the Dáil in accordance with Standing Order 87 acquainting it that the Committee had completed its consideration of the Estimate.

7. ATHLÁ.

7. ADJOURNMENT.

Chuaigh an Coiste ar athló ar 4.10 p.m. *sine die*.

The Committee adjourned at 4.10 p.m. *sine die*.

CIARÁN LYNCH, T.D.  
Chairman

# IMEACHTAÍ AN ROGHFHOCHOISTE UM CHAITEACHAS POIBLÍ AGUS ATHCHÓIRIÚ

## PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON PUBLIC EXPENDITURE AND REFORM

*Dé Céadaoin, 15 Bealtaine 2013*

*Wednesday, 15 May, 2013*

1. Chruinnigh an Coiste ar 2.10 p.m.

1. The Committee met at 2.10 p.m.

2. COMHALTAÍ I LÁTHAIR<sup>23</sup>.

2. MEMBERS PRESENT<sup>24</sup>.

An Teachta Ciarán Ó Loinsigh (*i gCeannas*), an Teachta Brian Ó hAodha (*An tAire Stáit ag an Roinn Caiteachas Phoiblí agus Athchóiriú*), na Teachtaí Micheál Ó Críod, Stephen Donnelly, Seán Ó Pléamonn, Heather Mac Unfraidh, Peadar Mac Mathúna, Mary Lou McDonald, Dara Ó Murchú agus Liam Ó Tuama.

Deputy Ciarán Lynch (*in the Chair*), Brian Hayes (*Minister of State at the Department of Public Expenditure and Reform*), Deputies Michael Creed, Stephen Donnelly, Seán Fleming, Heather Humphreys, Peter Mathews, Mary Lou McDonald, Dara Murphy and Liam Twomey.

3. AN BILLE UM CHONARTHAÍ  
FOIRGNÍOCHTA, 2010.

3. CONSTRUCTION CONTRACTS BILL 2010.

Chrom an Coiste ar an mBille a bhreithniú.

The Committee took the Bill into consideration.

(i) Alt 1.

(i) Section 1.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Caiteachas Phoiblí agus Athchóiriú*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Public Expenditure and Reform*):

2. In page 4, subsection (1), line 20, to delete paragraph (g).

*Aontaíodh an leasú.*

*Amendment agreed to.*

<sup>23</sup> Ghlac an Teachta Brian Ó hAodha (*Aire Stáit ag an Roinn Caiteachas Phoiblí agus Athchóiriú*) ionad an tAire Caiteachais Phoiblí agus Athchóirithe [B.O. 92(1)].  
Ghlac an Teachta Liam Ó Tuama ionad an Teachta Micheál Ó Críod (ar feadh cuid den chruinniú) [B.O. 92(2)].

<sup>24</sup> Deputy Brian Hayes (*Minister of State at the Department of Public Expenditure and Reform*) substituted for the Minister for Public Expenditure and Reform [S.O. 92(1)].  
Deputy Liam Twomey substituted for Deputy Michael Creed (for part of the meeting) [S.O. 92(2)].

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Caiteachas Phoiblí agus Athchóiriú*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Public Expenditure and Reform*):

4. In page 4, subsection (1), line 33, to delete “Finance” and substitute “Public Expenditure and Reform”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

5. In page 4, subsection (1), between lines 42 and 43, to insert the following:

“ “social contract clause” means a clause that obliges an executing party to—

(a) employ some unemployed persons who are on the live register and who are under 25 years of age, and

(b) employ some persons who are long term unemployed;”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Caiteachas Phoiblí agus Athchóiriú*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Public Expenditure and Reform*):

6. In page 4, subsection (1), to delete lines 43 and 44 and in page 5, to delete lines 1 to 4.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(ii) *Ailt nua.*

(ii) *New sections.*

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

8. In page 5, before section 2, to insert the following new section:

“2.—(1) Before awarding a construction contract, a state contracting entity shall publish a notice of intention to award such contract, and



such notice shall include—

- (a) the name of the prospective executing party,
- (b) an invitation to interested parties to submit observations to the state contracting entity in relation to the construction contract, such observations to be submitted within 28 days of the publication of the notice.

(2) A state contracting entity shall have the authority under this Act not to proceed to award a construction contract to a prospective executing party on the basis of information received under *subsection (1)(b)*, such information to be independently verified.”.

Cuireadh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin” agus *cinneadh gur freagra diúltach a tugadh uirthi*.

Question:- “That the new section be there inserted” - put, and *decided in the negative*.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

11. In page 5, before section 2, to insert the following new section:

“2.—It shall be the duty of a State contracting entity, to place a notice at the site entrance, each time the state contracting entity makes a payment to the executing party, such notice to state the date the payment was made and amount paid to the executing party.”.

Cuireadh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin” agus *cinneadh gur freagra aontach/diúltach a tugadh uirthi*.

Question:- “That the new section be there inserted” - put, and *decided in the affirmative/negative*.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

13. In page 5, before section 2, to insert the following new section:

“2.—It shall be the duty of a state contracting entity to ensure that a social contract clause is inserted into every construction contract that the state contracting entity may award to a prospective executing party.”.

Cuireadh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin” agus *cinneadh gur freagra aontach/diúltach a tugadh uirthi*.

Question:- “That the new section be there inserted” - put, and *decided in the affirmative/negative*.

(iii) Alt 2.

(iii) Section 2.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

14. In page 5, lines 32 to 42 and in page 6, lines 1 to 3, to delete subsection (1).

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Caiteachas Phoiblí agus Athchóiriú*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Public Expenditure and Reform*):

15. In page 5, subsection (1), lines 33 to 35, to delete paragraph (a) and substitute the following:

“(a)if the value of the contract is not more than €10,000, or”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra aontach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the affirmative*.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Caiteachas Phoiblí agus Athchóiriú*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Public Expenditure and Reform*):

17. In page 5, subsection (1)(b), line 36, to delete “the value of the contract is more than €200,000, and”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Caiteachas Phoiblí agus Athchóiriú*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Public Expenditure and Reform*):

18. In page 5, subsection (1), to delete line 42 and in page 6, to delete lines 1 to 3 and substitute the following:

“her residence.”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to*.

(iv) Alt 3.

(iv) Section 3.

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

20. In page 6, subsection (1), to delete line 24.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Caiteachas Phoiblí agus Athchóiriú*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Public Expenditure and Reform*):

21. In page 6, subsection (5), line 42, after “contract” to insert the following:

“(done otherwise than as part of a mechanism for determining the amount due)”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

22. In page 7, subsection (6)(a)(ii), line 7, to delete “the presentation of a petition to wind it up”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to*.

4. ATHLÁ.

4. ADJOURNMENT.

Chuaigh an Coiste ar athló ar 4.20 p.m. *sine die*.

The Committee adjourned at 4.20 p.m. *sine die*.

CIARÁN LYNCH, T.D.  
Chairman

**IMEACHTAÍ ROGHFHOCHOISTE UM CHAITEACHAS POIBLÍ AGUS  
ATHCHÓIRIÚ**

**PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON PUBLIC  
EXPENDITURE AND REFORM**

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*Dé Céadaoin, 5 Meitheamh 2013*

*Wednesday, 5 June 2013*

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1. Chruinnigh an Coiste ar 5.35 p.m.

1. The Committee met at 5.35 p.m.

2. COMHALTAÍ I LÁTHAIR.

2. MEMBERS PRESENT.

An Teachta Ciaran Ó Loinsigh (*i gCeannas*), *An tAire Caiteachais Phoiblí agus Athchóirithe*, na Teachtaí Stephen Donnelly, Seán Ó Pléamonn, Heather Mac Unfraidh agus Mary Lou McDonald.

Deputy Ciarán Lynch (*in the Chair*), *Minister for Public Expenditure and Reform*, Deputies Stephen S. Donnelly, Seán Fleming, Heather Humphreys and Mary Lou McDonald.

3. AN CRUINNIÚ AR FIONRAÍ.

3. MEETING SUSPENDED.

*Ordaíodh: An Cruinniú a chur ar fionraí anois go dtí 6.00 p.m. (An Teachta Ciarán Ó Loinsigh).*

*Ordered: That the Meeting be now suspended until 6.00 p.m. (Deputy Ciarán Lynch).*

Cuireadh an Cruinniú ar fionraí dá réir sin ar 5.35 p.m.

The Meeting was accordingly suspended at 5.35 p.m.

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Ar 6.05 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 6.05 p.m.

4. AN BILLE UM THITHE AN OIREACHTAIS (FIOSRÚCHÁIN, PRIBHLÉIDÍ AGUS NÓSANNA IMEACHTA), 2013.

4. HOUSES OF THE OIREACHTAS (INQUIRIES, PRIVILEGES AND PROCEDURES) BILL 2013.

Chrom an Coiste ar an mBille a bhreithniú.

The Committee took the Bill into consideration.

(i) *Aontaíodh alt 1.*

(i) Section 1 *agreed to.*

(ii) Alt 2.

(ii) Section 2.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

1. In page 13, line 6 after “data” where it secondly occurs to insert the following:  
“and includes cloud computing storage devices”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

2. In page 14, subsection (1), line 2, to delete “or *section 10* inquiry” and substitute “, *section 10* inquiry or *section 15\** inquiry”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

3. In page 15, subsection (1), between lines 10 and 11, to insert the following:  
“ “*section 15\** inquiry” means an investigation referred to in *section 15(1)(a)\**;”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

4. In page 15, subsection (1), to delete lines 13 and 14 and substitute the following:  
“ “terms of reference”, in relation to a *Part 2* inquiry which is not a *section 15\** inquiry, means the terms of reference for the inquiry set under *section 12*;”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to*.

(iii) *Aontaíodh ailt 3, 4 agus 5.*

(iii) Sections 3, 4 and 5 *agreed to*.

(iv) *Ailt nua.*

(iv) New sections.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

5. In page 16, before section 6, but in Part 2, to insert the following new section:  
“Chapter 1  
*Section 6, section 7, section 8, section 9 and section 10 inquiries, etc.*

APPLICATION OF Chapter 1.

6.—A reference in this Chapter to a *Part 2* inquiry does not include a reference to a *Part 2* inquiry which is a *section 15\** inquiry.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

6. In page 16, before section 6, but in Part 2, to insert the following new section:

“6.—A committee conducting an inquiry established under this Act shall consist of fifty per cent of members of the current Government party and fifty per cent of members of the opposition.”.

Cuireadh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin” agus *cinneadh gur freagra diúltach a tugadh uirthi*.

Question:- “That the new section be there inserted” - put, and *decided in the negative*.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

7. In page 16, before section 6, but in Part 2, to insert the following new section:

“6.—A committee conducting an inquiry established under this Act may conduct an inquiry into the conduct of a member or former member who was a member of the House on the date of the commencement of that inquiry.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

8. In page 16, before section 6, but in Part 2, to insert the following new section:

“6.—No new Oireachtas committee shall be established under this Act other than a committee of inquiry.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

(v) *Aontaíodh alt 7.*

(v) Section 7 *agreed to*.

(vi) *Alt 8.*

(vi) Section 8.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

9. In page 18, subsection (1), line 12, to delete “*subsection (6) and*”.

<i>Aontaíodh an leasú.</i>	<i>Amendment agreed to.</i>
<i>Tairgeadh leasú (An tAire Caiteachais Phoiblí agus Athchóirithe):</i>	<i>Amendment proposed (Minister for Public Expenditure and Reform):</i>
<b>10.</b> In page 18, subsection (4), line 38, to delete “ <i>section 7 inquiry</i> ” and substitute “ <i>section 8 inquiry</i> ”.	
<i>Aontaíodh an leasú.</i>	<i>Amendment agreed to.</i>
<i>Tairgeadh leasú (An tAire Caiteachais Phoiblí agus Athchóirithe):</i>	<i>Amendment proposed (Minister for Public Expenditure and Reform):</i>
<b>11.</b> In page 19, lines 1 to 12, to delete subsection (6).	
<i>Aontaíodh an leasú.</i>	<i>Amendment agreed to.</i>
<i>Tairgeadh leasú (An tAire Caiteachais Phoiblí agus Athchóirithe):</i>	<i>Amendment proposed (Minister for Public Expenditure and Reform):</i>
<b>12.</b> In page 19, subsection (7), line 14, to delete paragraph (a).	
<i>Aontaíodh an leasú.</i>	<i>Amendment agreed to.</i>
<i>Aontaíodh an t-alt, mar a leasaíodh.</i>	<i>Section, as amended, agreed to.</i>
(vii) <i>Aontaíodh ailt 9 agus 10.</i>	(vii) <i>Sections 9 and 10 agreed to.</i>
(viii) <i>Alt 11.</i>	(viii) <i>Section 11.</i>
<i>Tairgeadh leasú (An Teachta Stephen Donnelly):</i>	<i>Amendment proposed (Deputy S. Donnelly):</i>
<b>13.</b> In page 23, between lines 5 and 6, to insert the following subsection: “(5) Notwithstanding any rules referred to in this section, one quarter of the members of a committee shall constitute a sufficient number of committee members to deem a proposal to have been proposed by a committee.”.	
<i>Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.</i>	<i>Question:- “That the amendment be made”- put, and decided in the negative.</i>
<i>Aontaíodh an t-alt.</i>	<i>Section agreed to.</i>
(ix) <i>Alt 12.</i>	(ix) <i>Section 12.</i>
<i>Tairgeadh leasú (An Teachta Stephen</i>	<i>Amendment proposed (Deputy S.</i>

Donnelly):

Donnelly):

14. In page 23, subsection (1)(a), to delete lines 7 to 11 and substitute the following:

“(a) subject to *subsection (3)*, the one quarter of the members of the House have, in accordance with the rules and standing orders made by the House pursuant to *subsection (2)*, voted to pass the resolution in respect of the inquiry (in this section referred to as “the terms of reference resolution”) specifying—”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy S. Donnelly*):

15. In page 23, subsection (1), lines 23 to 25, to delete paragraph (b) and substitute the following:

“(b) if the committee is a joint committee, one quarter of the members of each House vote to pass the resolution with identical terms passed in each House.”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy S. Donnelly*):

16. In page 23, after line 46, to insert the following subsection:

“(4) Each House shall make rules and standing orders to provide that a vote in favour of the conducting of an inquiry shall pass if no less than two thirds of the designated opposition Deputies vote in favour of the conducting of the inquiry by a committee.”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

Aontaíodh an t-alt.

Section agreed to.

(x) Aontaíodh alt 13.

(x) Section 13 *agreed to*.

(xi) Ailt nua.

(xi) New sections.

Tairgeadh leasú (*An tAire Caiteachais*

Amendment proposed (*Minister for Public*



*Phoiblí agus Athchóirithe*):

*Expenditure and Reform*):

**17.** In page 24, before section 14, but in Part 2, to insert the following new section:

“Chapter 2

*Section 15\* inquiry*

14.—*Section 15\** applies when—

- (a) a notice of motion referred to in Article 12.10.3 of the Constitution has been signed subject to and in accordance with the provisions of that Article,
- (b) a resolution referred to in Article 12.10.4 of the Constitution has been supported subject to and in accordance with the provisions of that Article, and
- (c) a charge under Article 12.10 of the Constitution has been preferred subject to and in accordance with the provisions of that Article.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Caiteachais* *Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

**18.** In page 24, before section 14, but in Part 2, to insert the following new section:

15.—(1) (a) Subject to *paragraph (b)* and *subsection (4)*, when this section applies, a committee may investigate the charge under Article 12.10 of the Constitution by virtue of which this section applies.

(b) The other provisions of this Act shall, with all necessary modifications, apply to a *section 15\** inquiry in a manner consistent with and in adherence to Article 12.10 of the Constitution.

(2) The committee, in exercise of the power to conduct a *section 15\** inquiry, may—

- (a) record evidence,
- (b) report the evidence, and
- (c) make findings of fact (if any) of misbehaviour referred to in Article 12.10 of the Constitution.

(3) Subject to *section 63*, the committee shall not have the power to send for persons, papers or records unless that power has been conferred upon it pursuant to the applicable rules and standing orders.

(4) (a) Where the charge under Article 12.10 of the Constitution has been preferred by Dáil Éireann, the committee conducting the *section 15\** inquiry shall be Seanad Éireann or a

committee appointed by Seanad Éireann.

(b) Where the charge under Article 12.10 of the Constitution has been preferred by Seanad Éireann, the committee conducting the *section 15\** inquiry shall be Dáil Éireann or a committee appointed by Dáil Éireann.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(xii) Alt 14.

(xii) Section 14.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

**19.** In page 24, subsection (1), lines 35 to 38, to delete paragraphs (d) and (e) and substitute the following:

“(d) if the inquiry is a *section 9* inquiry, make such a finding pursuant to the relevant provisions of *section 9*,

(e) if the inquiry is a *section 10* inquiry, make such a finding pursuant to the relevant provisions of *section 10*, and

(f) if the inquiry is a *section 15\** inquiry, make such a finding pursuant to the relevant provisions of *section 15\**.”.

*Aontaíodh* an leasú.

Amendment *agreed to*.

*Aontaíodh* an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(xiii) *Aontaíodh* ailt 15 agus 16.

(xiii) Sections 15 and 16 *agreed to*.

(xiv) Alt 17.

(xiv) Section 17.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

**20.** In page 27, subsection (6), line 37, to delete “in any way” and substitute “for that reason alone”.

*Aontaíodh* an leasú.

Amendment *agreed to*.

*Aontaíodh* an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(xv) Alt 18.

(xv) Section 18.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

- 21.** In page 28, subsection (5), line 31, to delete “in any way” and substitute “for that reason alone”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(xvi) Aontaíodh ailt 19 go 30 go huile.*

*(xvi) Sections 19 to 30, inclusive, agreed to.*

*(xvii) Alt 31.*

*(xvii) Section 31.*

*Tairgeadh leasú (An Teachta Seán Ó Pléamonn):*

*Amendment proposed (Deputy Seán Fleming):*

- 22.** In page 35, subsection (1)(a), to delete line 10, and substitute the following:

“31.—(1) The committee shall, at any time before it gives the final report to the House, give the House three monthly interim reports in writing in accordance with rules and standing orders.

(2) (a) Subject to *subsection (3)*, the House may, at any time”.

*Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.*

*Question:- “That the amendment be made”- put, and decided in the negative.*

*Aontaíodh an t-alt.*

*Section agreed to.*

*(xviii) Aontaíodh ailt 32 go 39 go huile.*

*(xviii) Sections 32 to 39, inclusive, agreed to.*

*(xix) Alt 40.*

*(xix) Section 40.*

*Tairgeadh leasú (An tAire Caiteachais Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public Expenditure and Reform):*

- 23.** In page 40, subsection (1), line 20, after “inquiry” to insert the following:

“(or, in the case of a *Part 2* inquiry which is a *section 15\** inquiry, as soon as may be after *section 15\** applies and the committee that is to conduct the *section 15\** inquiry is identified)”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Caiteachais Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public Expenditure and Reform):*

- 24.** In page 40, subsection (2), lines 26 and 27, to delete “of a *Part 2*

inquiry” and substitute “is identified”).

<i>Aontaíodh an leasú.</i>	Amendment <i>agreed to</i> .
<i>Aontaíodh an t-alt, mar a leasaíodh.</i>	Section, as amended, <i>agreed to</i> .
(xx) <i>Aontaíodh ailt 41, 42 agus 43.</i>	(xx) Sections 41, 42 and 43 <i>agreed to</i> .
(xxi) Alt 44.	(xxi) Section 44.
Tairgeadh leasú ( <i>An Teachta Stephen Donnelly</i> ):	Amendment proposed ( <i>Deputy Stephen S. Donnelly</i> ):

25. In page 41, subsection (1), line 29, to delete “Oireachtas Commission” and substitute “Independent Judicial Panel”.

<i>Tarraingíodh siar an leasú, faoi chead.</i>	Amendment, by leave, <i>withdrawn</i> .
<i>Aontaíodh an t-alt.</i>	Section <i>agreed to</i> .
(xxii) Alt 45.	(xxii) Section 45.
Tairgeadh leasú ( <i>An tAire Caiteachais Phoiblí agus Athchóirithe</i> ):	Amendment proposed ( <i>Minister for Public Expenditure and Reform</i> ):

26. In page 44, subsection (9)(d), line 18, after “commenced” to insert the following:  
“or, in the case of a *Part 2* inquiry which is a *section 15\** inquiry, after *section 15\** applies and the committee that is to conduct the *section 15\** inquiry was identified but before the *section 15\** inquiry commenced”.

<i>Aontaíodh an leasú.</i>	Amendment <i>agreed to</i> .
<i>Aontaíodh an t-alt, mar a leasaíodh.</i>	Section, as amended, <i>agreed to</i> .
(xxiii) <i>Aontaíodh ailt 46 go 51 go huile.</i>	(xxiii) Sections 46 to 51, inclusive, <i>agreed to</i> .
(xxiv) Alt 52.	(xxiv) Section 52.
Tairgeadh leasú ( <i>An tAire Caiteachais Phoiblí agus Athchóirithe</i> ):	Amendment proposed ( <i>Minister for Public Expenditure and Reform</i> ):

27. In page 48, subsection (6)(d), line 29, after “commenced” to insert the following:  
“or, in the case of a *Part 2* inquiry which is a *section 15\** inquiry, after *section 15\** applies and the committee that is to conduct the *section 15\** inquiry was identified but before the *section 15\** inquiry commenced”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(xxv) Aontaíodh alt 53.*

*(xxv) Section 53 agreed to.*

*(xxvi) Alt 54.*

*(xxvi) Section 54.*

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

**28.** In page 50, subsection (4), line 21, to delete “land” and substitute “property”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(xxvii) Aontaíodh ailt 55 go 64 go huile.*

*(xxvii) Sections 55 go 64, inclusive,  
agreed to.*

*(xxviii) Alt 65.*

*(xxviii) Section 65.*

*Tairgeadh leasú (An Teachta Stephen  
Donnelly):*

*Amendment proposed (Deputy Stephen S.  
Donnelly):*

**29.** In page 57, before section 65, to insert the following new section:

65.—(1) A committee may authorise such and so many persons as it may determine (referred to in this Act as “inquiry officers”) to perform the functions conferred on inquiry officers by this section.

(2) Whenever so requested by a committee, an inquiry officer shall, for the purpose of assisting it in the performance of its functions, carry out a preliminary inquiry into a *Part 2* inquiry by requesting a person whose evidence would or might, in the opinion of the officer, be relevant to the inquiry, at the option of the person, to—

(a) provide him or her with a statement in writing of the evidence that the person would give to the committee in relation to the matter at a *Part 2* inquiry, or

(b) make a statement of the evidence aforesaid at a meeting with him or her which the officer shall write down,

within such reasonable period as may be specified by the officer.

(3) Following an inquiry pursuant to *subsection (2)*, the inquiry officer concerned shall prepare a report in writing of the results of the inquiry and shall furnish the report and the statement or statements under *subsection (2)* and any relevant documents to the committee.

(4) An inquiry officer may request the production by a person of any document in the possession or control of the person that the officer

considers relevant to his or her inquiry.

(5) Where a document is produced by a person to an inquiry officer pursuant to a request under *subsection (5)*, the officer may, with the consent of the person, retain the document in his or her possession for a reasonable period for the purpose of examining and copying it.

(6) A person being interviewed pursuant to *subsection (2)* may decline to answer any question asked, or refuse a request to produce a document made, by the inquiry officer concerned and may terminate the interview at any time and a person to whom a request is made under *subsection (2)* or (4) may refuse to comply with the request.

(7) An inquiry officer shall be furnished with the authorisation under *subsection (1)* relating to him or her and, when exercising a power under this section, shall, if so requested by a person affected, produce the authorisation or a copy of it to the person.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

*Aontaíodh an t-alt.*

Section *agreed to*.

(xxix) Alt 66.

(xxix) Section 66.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

**30.** In page 58, line 3, to delete “Article 12.10 of the Constitution,”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

**31.** In page 58, line 7, to delete “(a),”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to*.

(xxx) *Aontaíodh alt 67.*

(xxx) Section 67 *agreed to*.

(xxxi) Alt nua.

(xxxi) New section.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

**32.** In page 58, before section 68, to insert the following new section:

“68.—Any inquiry or committee of inquiry established under this Act shall have the power to request the Government to waive cabinet confidentiality in relation to matters being inquired into by that committee.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

(xxxii) Alt 68.

(xxxii) Section 68.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen S. Donnelly*):

**33.** In page 58, subsection (1), lines 26 to 28, to delete paragraph (a).

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen S. Donnelly*):

**34.** In page 58, subsection (1)(b), lines 31 and 32, to delete all words from and including “one” in line 31 down to and including “or” where it secondly occurs in line 32.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

**35.** In page 59, subsection (1)(f)(iii), to delete lines 25 and 26 and substitute the following:

“prejudice the tax and duty collection, audit and enforcement systems, and”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

**36.** In page 59, subsection (2), line 31, to delete “or (f)” and substitute “or (b)”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Cuireadh an Cheist:- “Go bhfanfaidh an t-alt, mar a leasaíodh, mar chuid den Bhille” agus cinneadh gur freagra aontach a tugadh uirthi.

Question:- “That the section, as amended, stand part of the Bill” - put, and *decided in the affirmative*.

(xxxiii) Alt 69.

(xxxiii) Section 69.

Cuireadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille” agus cinneadh gur freagra aontach a tugadh uirthi.

Question:- “That the section stand part of the Bill” - put, and *decided in the affirmative*.

5. AN CRUINNÍÚ AR FIONRAÍ.

5. MEETING SUSPENDED.

*Ordaíodh:* An Cruinniú a chur ar fionraí anois go dtí 8.55 p.m. (*An Teachta Ciarán Ó Loinsigh*).

*Ordered:* That the Meeting be now suspended until 8.55 p.m. (*Deputy Ciarán Lynch*).

Cuireadh an Cruinniú ar fionraí dá réir sin ar 8.45 p.m.

The Meeting was accordingly suspended at 8.45 p.m.

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Ar 8.55 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 8.55 p.m.

(i) *Aontaíodh* ailt 70 go 82 go huile.

(i) Sections 70 to 82, inclusive, *agreed to*.

(ii) Alt 83.

(ii) Section 83.

Cuireadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille” agus *cinneadh gur freagra aontach a tugadh uirthi*.

Question:- “That the section stand part of the Bill” - put, and *decided in the affirmative*.

(iii) Alt 84.

(iii) Section 84.

Cuireadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille” agus *cinneadh gur freagra aontach a tugadh uirthi*.

Question:- “That the section stand part of the Bill” - put, and *decided in the affirmative*.

(iv) *Aontaíodh* ailt 85 go 89 go huile.

(iv) Sections 85 to 89, inclusive, *agreed to*.

(v) Alt 90.

(v) Section 90.

Tairgeadh leasú (*An Teachta Stephen Donnelly*)

Amendment proposed (*Deputy Stephen S. Donnelly*):

**37.** In page 72, subsection (1)(b)(i), line 39, to delete “not”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus *cinneadh gur freagra diúltach a tugadh uirthi*.

Question:- “That the amendment be made” - put, and *decided in the negative*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*)

Amendment proposed (*Deputy Stephen S. Donnelly*):

**38.** In page 73, subsection (1)(b)(ii), line 5, to delete “not”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus *cinneadh gur freagra diúltach a tugadh uirthi*.

Question:- “That the amendment be made” - put, and *decided in the negative*.

Tairgeadh leasú (*An Teachta Stephen*

Amendment proposed (*Deputy Stephen S.*



Donnelly)

Donnelly):

- 39.** In page 73, subsection (2)(a), lines 10 to 17, to delete all words from and including “and” in line 10 down to and including “policy,” in line 17.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh wirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

Aontaíodh an t-alt.

Section *agreed to*.

(vi) Aontaíodh ailt 91 go 100 go huile.

(vi) Sections 91 to 100, inclusive, *agreed to*.

(vii) Alt 101.

(vii) Section 101.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

- 40.** In page 81, subsection (2), lines 39 and 40, to delete all words from and including “or” in line 39 down to and including “both” in line 40 and substitute the following:  
“(and irrespective of whether the definition of “private paper” provided for in such rules and standing orders overlaps, whether in whole or in part, with the definition of “private paper” in this Part)”.

Aontaíodh an leasú.

Amendment *agreed to*.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(viii) Alt 102.

(viii) Section 102.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

- 41.** In page 82, subsection (2), lines 10 to 20, to delete paragraphs (b) to (d) and substitute the following:

- “(b) the rights and interests of any member affected,
- (c) the rights and interests of any other person who provided information to the member,
- (d) the rights and interests of any other person to whom the paper relates,”.
- (d) the rights and interests of any other person to whom the communication relates,”.

Aontaíodh an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Caiteachais*

Amendment proposed (*Minister for Public*

*Phoiblí agus Athchóirithe):*

*Expenditure and Reform):*

- 42.** In page 82, subsection (4), lines 43 to 47 and in page 83, lines 1 to 6, to delete paragraphs (b) to (d) and substitute the following:
- “(b) the rights and interests of any member affected,
  - (c) the rights and interests of any other person who provided information to the member,
  - (d) the rights and interests of any other person to whom the communication relates,”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(ix) *Aontaíodh ailt 103 go 108 go huile.*

(ix) Sections 103 to 108, inclusive, *agreed to.*

(x) *Alt 109.*

(x) Section 109.

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

- 43.** In page 85, subsection (2), lines 34 and 35, to delete all words from and including “or” in line 34 down to and including “both” in line 35 and substitute the following:
- “(and irrespective of whether the definition of “official document” provided for in such rules and standing orders overlaps, whether in whole or in part, with the definition of “official document” in this Part)”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(xi) *Aontaíodh alt 110.*

(xi) Section 110 *agreed to.*

(xii) *Alt 111.*

(xii) Section 111.

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

- 44.** In page 86, subsection (2), lines 29 to 39, to delete paragraphs (b) to (d) and substitute the following:
- “(b) the rights and interests of any person affected,
  - (c) the rights and interests of any other person who provided information to the House,
  - (d) the rights and interests of any other person to whom the document relates,”.

*Aontaíodh an leasú.*

*Aontaíodh an t-alt, mar a leasaíodh.*

(xiii) *Aontaíodh ailt 112 go 130 go huile.*

(xiv) *Aontaíodh an Sceideal.*

(xv) *Aontaíodh an Teideal.*

#### 6. CRÍOCHNÚ AN GHNÓ.

Chríochnaigh an Coiste a bhreithniú ar an mBille ar 9.50 p.m.

#### 7. TEACHTAIREACHT CHUIG DÁIL ÉIREANN.

Cuireadh teachtaireacht chun na Dála á chur in iúl di gur chríochnaigh an Coiste a bhreithniú ar an mBille agus go raibh leasuithe déanta aige air.

#### 8. ATHLÁ.

Chuaigh an Coiste ar athló ar 9.50 p.m. *sine die.*

*Amendment agreed to.*

*Section, as amended, agreed to.*

(xiii) *Sections 112 to 130, inclusive, agreed to.*

(xiv) *Schedule agreed to.*

(xv) *Title agreed to.*

#### 6. CONCLUSION OF BUSINESS.

The Committee concluded its consideration of the Bill at 9.50 p.m.

#### 7. MESSAGE TO DÁIL ÉIREANN.

Message sent to the Dáil acquainting it that the Committee had completed its consideration of the Bill and had made amendments thereto.

#### 8. ADJOURNMENT.

The Committee adjourned at 9.50 p.m. *sine die.*

CIARÁN LYNCH, T.D.  
Chairman

# IMEACHTAÍ AN ROGHFHOCHOISTE UM CHAITEACHAS POIBLÍ AGUS ATHCHÓIRIÚ

## PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON PUBLIC EXPENDITURE AND REFORM

*Dé Céadaoin, 12 Meitheamh 2013*

*Wednesday, 12 June, 2013*

1. Chruinnigh an Coiste ar 2.05 p.m.

1. The Committee met at 2.05 p.m.

2. COMHALTAÍ I LÁTHAIR<sup>25</sup>.

2. MEMBERS PRESENT<sup>26</sup>.

An Teachta Ciarán Ó Loinsigh (*i gCeannas*), An Teachta Brian Ó hAodha (*An tAire Stáit ag an Roinn Caiteachas Phoiblí agus Athchóiriú*), na Teachtaí Micheál Ó Críod, Stephen Donnelly, Tadhg Ó Dubhlaoigh, Heather Mac Unfraidh, Mary Lou McDonald, Dara F. Ó Murchú, Art Mac An Earraigh agus Liam Ó Tuama.

Deputy Ciarán Lynch (*in the Chair*), Deputy Brian Hayes (*Minister of State at the Department of Public Expenditure and Reform*), Deputies Michael Creed, Stephen S. Donnelly, Timmy Dooley, Heather Humphreys, Mary Lou McDonald, Dara Murphy, Arthur Spring and Liam Twomey.

3. AN BILLE UM CHONARTHAÍ  
FOIRGNÍOCHTA, 2010.

3. CONSTRUCTION CONTRACTS BILL 2010.

Chrom an Coiste ar an mBille a bhreithniú.

The Committee took the Bill into consideration.

(i) Alt 4.

(i) Section 4.

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

23. In page 8, subsection (4), line 14, to delete “or otherwise”.

*Tarraingíodh siar an leasú, faoi chead.*

*Amendment, by leave, withdrawn.*

<sup>25</sup> Ghlac an Teachta Brian Ó hAodha (*Aire Stáit ag an Roinn Caiteachas Phoiblí agus Athchóiriú*) ionad an tAire Caiteachais Phoiblí agus Athchóirithe [B.O. 92(1)].  
Ghlac na Teachtaí Tadhg Ó Dubhlaoigh agus Liam Ó Tuama ionaid na dTeachtaí Seán Ó Pléamonn agus Peadar Mac Mathúna faoi seach [B.O. 92(2)].

<sup>26</sup> Deputy Brian Hayes (*Minister of State at the Department of Public Expenditure and Reform*) substituted for the Minister for Public Expenditure and Reform [S.O. 92(1)].  
Deputies Timmy Dooley and Liam Twomey substituted for Deputies Seán Fleming and Peter Mathews respectively [S.O. 92(2)].

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

24. In page 8, between lines 21 and 22, to insert the following subsection:

“(5) If the other party or specified person referred to in *subsection (1)* does not deliver a response in accordance with *subsection (3)*, or any response delivered does not comply with the requirements of *subsection (3)*, the other party or specified person shall pay the amount claimed in the payment claim notice issued in accordance with *subsections (1) and (2)*.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

*Aontaíodh an t-alt.*

Section *agreed to*.

(ii) Alt 5.

(ii) Section 5.

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

25. In page 8, subsection (1), line 27, to delete “work” and substitute “any or all of its obligations”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

26. In page 8, subsection (3)(a), lines 36 to 38, to delete all words from and including “, or” in line 36 down to and including “begins” in line 38.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Caiteachas Phoiblí agus Athchóiriú*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Public Expenditure and Reform*):

27. In page 8, subsection (3), lines 37 and 38, to delete paragraph (b) and substitute the following:

“(b)after notice has been served by a party to the construction contract under *section 6(3)* in relation to a dispute relating to payment of the amount concerned.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(iii) Alt 6.*

*(iii) Section 6.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Caiteachas Phoiblí agus Athchóiriú):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Public Expenditure and Reform):*

29. In page 9, lines 26 to 28, to delete subsection (2).

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Caiteachas Phoiblí agus Athchóiriú):*

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Public Expenditure and Reform):*

30. In page 10, lines 15 to 21, to delete subsections (11) and (12) and substitute the following:

“(11) The decision of the adjudicator shall be binding until the payment dispute is finally settled by the parties or a different decision is reached on the reference of the payment dispute to arbitration or in proceedings initiated in a court in relation to the adjudicator’s decision.

(12) The decision of the adjudicator, if binding, shall be enforceable either by action or, by leave of the High Court, in the same manner as a judgment or order of that Court with the same effect and, where leave is given, judgment may be entered in the terms of the decision.

(13) The decision of the adjudicator, if binding, shall, unless otherwise agreed by the parties, be treated as binding on them for all purposes and may accordingly be relied on by any of them, by way of defence, set-off or otherwise, in any legal proceedings.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Tadhg Ó Dubhlaoigh):*

*Amendment proposed (Deputy Timmy Dooley):*

32. In page 10, lines 39 to 43, to delete subsection (18).

*Tarraingíodh siar an leasú, faoi chead.*

*Amendment, by leave, withdrawn.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(iv) Alt 7.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Caiteachas Phoiblí agus Athchóiriú*):

(iv) Section 7.

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Public Expenditure and Reform*):

33. In page 11, lines 5 and 6, to delete subsection (3).

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(v) Alt nua.

(v) New section.

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

35. In page 11, before section 8, to insert the following new section:

“8.—(1) The Minister shall from time to time select bodies to be included on a published list of adjudicator nominating bodies.

(2) The Minister shall issue a code of practice governing the conduct of adjudicator nominating bodies.

(3) The Minister may amend the list of approved adjudicator nominating bodies to remove a body from the list where he or she considers such a body to be in breach of the code of practice.”.

*Tarraingíodh siar an leasú, faoi chead.*

*Amendment, by leave, withdrawn.*

(vi) *Aontaíodh ailt 8 agus 9.*

(vi) Sections 8 and 9 *agreed to.*

(vii) Alt 10.

(vii) Section 10.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Caiteachas Phoiblí agus Athchóiriú*):

Amendment proposed (*Deputy Brian Hayes, Minister of State at the Department of Public Expenditure and Reform*):

36. In page 12, between lines 16 and 17, to insert the following subsection:

“(3) Where under this Act a notice is required to be delivered not later than a specified number of days after a particular date and the last of those days is a day which is a Saturday or Sunday or a public

holiday (within the meaning of the Organisation of Working Time Act 1997), the notice shall be taken to be validly delivered if delivered on the next day which is not such a day.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(viii) Ailt nua.

(viii) New sections.

Tairgeadh leasú (*An Teachta Brian Ó hAodha, Aire Stáit ag an Roinn Caiteachas Phoiblí agus Athchóiriú*):

*Amendment proposed (Deputy Brian Hayes, Minister of State at the Department of Public Expenditure and Reform):*

37. In page 12, before section 11, to insert the following new section:

11.—The expenses incurred by the Minister in the administration of this Act shall be paid out of moneys provided by the Oireachtas.”.

Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

*Amendment proposed (Deputy Mary Lou McDonald):*

38. In page 12, before section 11, to insert the following new section:

11.—Every public procurement capital project to the value of €1,000,000 or over shall include a social clause containing the following provisions—

- (a) main contracts to include a requirement that the main contractor recruits one long-term unemployed person, either directly or through the supply chain, for each €1,000,000 of project value,
- (b) main contracts to include a requirement that the main contractor recruits one apprentice directly or through the supply chain, for each €1,000,000 of project value,
- (c) main contractors comply with the application of fair employment, equality and anti-discrimination legislation,
- (d) main contractors shall use their best endeavours to ensure that in their employment policies and practices and in the delivery of the services required under the



contract they have due regard to the need to promote equality of treatment and opportunity,

(e) government construction clients to co-operate with other Government departments in discharging their statutory duty to act in a manner which they consider best contributes to sustainable development to include—

(i) taking account of any Department of the Environment, Community and Local Government strategy or guidance on sustainable development, and

(ii) compliance with the Green Public Procurement National Action Plan,

(f) main contracts to include requirement that—

(i) at least 10 per cent of the material value of the project be derived from recycled/reuse, and

(ii) main Contractors report on the recycled/reuse content achieved using suitable standard industry tools.”.

Cuireadh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin” agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the new section be there inserted” - put, and *decided in the negative*.

(ix) Aontaíodh alt 11.

(ix) Section 11 *agreed to*.

(x) Aontaíodh an Sceideal.

(x) Schedule *agreed to*.

(xi) Aontaíodh an Teideal.

(xi) Title *agreed to*.

4. CRÍOCHNÚ AN GHNÓ.

4. CONCLUSION OF BUSINESS.

Chríochnaigh an Coiste a bhreithniú ar an mBille ar 2.40 p.m.

The Committee concluded its consideration of the Bill at 2.40 p.m.

5. TEACHTAIREACHT CHUIG DÁIL ÉIREANN.

5. MESSAGE TO DÁIL ÉIREANN.

Cuireadh teachtaireacht chun na Dála á chur in iúl di gur chríochnaigh an Coiste a bhreithniú ar an mBille agus go raibh leasuithe déanta aige air.

Message sent to the Dáil acquainting it that the Committee had completed its consideration of the Bill and had made amendments thereto.

6. ATHLÁ.

6. ADJOURNMENT.

Chuaigh an Coiste ar athló ar 2.40 p.m.

The Committee adjourned at 2.40 p.m.

*sine die.*

*sine die.*

CIARÁN LYNCH, T.D.  
Chairman

**IMEACHTAÍ AN ROGHFHOCHOISTE UM CHAITEACHAS POIBLÍ AGUS  
ATHCHÓIRIÚ**

**PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON PUBLIC  
EXPENDITURE AND REFORM**

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*Dé Céadaoin, 26 Meitheamh 2013*

*Wednesday, 26 June 2013*

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1. Chruinnigh an Coiste ar 2.05 p.m.

1. The Committee met at 2.05 p.m.

2. COMHALTAÍ I LÁTHAIR.

2. MEMBERS PRESENT.

An Teachta Ciaran Ó Loinsigh (*i gCeannas*), An tAire Caiteachais Phoiblí agus Athchóirithe, na Teachtaí Stephen Donnelly, Seán Ó Pléamonn, Peadar Mac Mathúna, Mary Lou McDonald agus Dara F. Ó Murchú.

Deputy Ciarán Lynch (*in the Chair*), Minister for Public Expenditure and Reform, Deputies Stephen S. Donnelly, Seán Fleming, Peter Mathews, Mary Lou McDonald and Dara Murphy.

3. AN BILLE AIRÍ AGUS RÚNAITHE  
(LEASÚ), 2012.

3. MINISTERS AND SECRETARIES  
(AMENDMENT) BILL 2012.

Chrom an Coiste ar an mBille a  
bhreithniú.

The Committee took the Bill into  
consideration.

(i) Alt 1.

(i) Section 1.

Tairgeadh leasú (*An Teachta Seán Ó  
Pléamonn*):

Amendment proposed (*Deputy Seán  
Fleming*):

**1.** In page 3, line 22, after “approval” to insert “and includes  
service of the national debt”.

Cuireadh an Cheist:- “Go ndéanfar an  
leasú” – agus cinneadh gur freagra  
diúltach a tugadh uirthi.

Question:- “That the amendment be  
made”- put, and *decided in the negative*.

(Tairgeadh leasú (*An Teachta Seán Ó  
Pléamonn*):

Amendment proposed (*Deputy Seán  
Fleming*):

**2.** In page 3, line 22, after “approval” to insert “and includes  
contribution to the EU Budget”.

Cuireadh an Cheist:- “Go ndéanfar an  
leasú” – agus cinneadh gur freagra

Question:- “That the amendment be  
made”- put, and *decided in the negative*.

*diúltach a tugadh uirthi.*

(Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

3. In page 3, line 22, after “approval” to insert the following:  
“and includes payments to PSE Kinsale Energy Limited”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra *diúltach a tugadh uirthi.*

Question:- “That the amendment be made”- put, and *decided in the negative.*

(Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

4. In page 3, line 22, after “approval” to insert the following:  
“and includes salaries and pensions for the judiciary and holders of constitutional office and pensions and allowances for certain members or former members of the Oireachtas”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra *diúltach a tugadh uirthi.*

Question:- “That the amendment be made”- put, and *decided in the negative.*

(Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

5. In page 3, line 22, after “approval” to insert the following:  
“and includes payments to political parties under the Electoral Acts”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra *diúltach a tugadh uirthi.*

Question:- “That the amendment be made”- put, and *decided in the negative.*

(Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

6. In page 3, line 22, after “approval” to insert the following:  
“and includes subscription to International Development Association”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra *diúltach a tugadh uirthi.*

Question:- “That the amendment be made”- put, and *decided in the negative.*

(Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

7. In page 3, line 22, after “approval” to insert the following:  
“and includes election postal charges (Posts and Telegraphs Act 1983)”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

(Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

8. In page 3, line 22, after “approval” to insert “and includes the Oireachtas Commission”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

(Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

9. In page 3, line 22, after “approval” to insert the following: “and includes ERDF and Cohesion Fund repayments and EFOGA”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

(Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

10. In page 3, line 22, after “approval” to insert the following: “and includes financial advances to the credit union sector”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

(Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

11. In page 3, line 22, after “approval” to insert the following: “and includes exchequer contributions to the Insurance Compensation Fund”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

(Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

- 12.** In page 3, line 22, after “approval” to insert the following: “and includes promissory note payments to certain banking institutions”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

(Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

- 13.** In page 3, line 22, after “approval” to insert “and includes payment of ESM capital obligation”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

(Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

- 14.** In page 3, line 34, after “Government” to insert “, to include all cabinet members,”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

(Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

- 15.** In page 4, line 5, after “year” to insert the following: “with due regard for equality and human rights obligations”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

(Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

- 16.** In page 4, lines 21 and 22, to delete “as soon as may be” and substitute “immediately”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

(Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

- 17.** In page 4, line 26, after “Government” to insert “, to include all cabinet members,”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

(Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

- 18.** In page 4, line 32, after “concerned” to insert the following: “with due regard for equality and human rights obligations”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

(Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

- 19.** In page 4, line 40, after “concerned” to insert the following: “with due regard for equality and human rights obligations”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

(Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

- 20.** In page 4, line 43, to delete “as soon as may be” and substitute “immediately”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

- 21.** In page 5, between lines 12 and 13, to insert the following: “(c) equality and human rights obligations.”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

Aontaíodh an t-alt.

Section *agreed to*.

(ii) Ailt nua.

(ii) New sections.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

**22.** In page 5, before section 2, to insert the following new section:

2.—The Ministers and Secretaries (Amendment) Act 2011 is amended by inserting the following section after section 17:  
“17A.—(1) A public service body may, and shall if requested by the Minister, provide to the Minister such information as may be reasonably necessary for the purposes of any function of the Minister under subsection (6) or (7) of section 17.  
(2) Information provided to the Minister under subsection (1) shall not include any personal data (within the meaning of the Data Protection Acts 1988 and 2003).  
(3) Where the Minister requests information under subsection (1) the information shall be provided in such form and manner and within such period as the Minister may specify.”.”.

Cuireadh agus aontaíodh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

**23.** In page 5, before section 2, to insert the following new section:

3.—The Fiscal Responsibility Act 2012 is amended in section 8 by substituting the following for subsection (4):  
“(4) The Fiscal Council shall—  
(a) endorse, as it considers appropriate, the macroeconomic forecasts prepared by the Department of Finance on which the Budget and stability programme will be based,  
(b) provide an assessment of the official forecasts, and  
(c) in relation to each Budget and stability programme, provide an assessment of whether the fiscal stance for the year or years concerned is, in the opinion of the Fiscal Council, conducive to prudent economic and budgetary management, including by reference to the provisions of the Stability and Growth Pact.”.”.



Cuireadh agus *aontaíodh* an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”.

Question:- “That the new section be there inserted” - put, and *agreed to*.

(iii) Alt 2.

(iii) Section 2.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

- 24.** In page 5, subsection (3), line 17, after “Act” to insert “(other than *section 3\**)”.

*Aontaíodh* an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

- 25.** In page 5, after line 19, to insert the following subsection:

“(4) The Fiscal Responsibility Act 2012 and *section 3\** may be cited together as the Fiscal Responsibility Acts 2012 and 2013.”.

*Aontaíodh* an leasú.

Amendment *agreed to*.

*Aontaíodh* an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(iv) An Teideal.

(iv) Title.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

- 26.** In page 3, line 10, after “2011” to insert “AND THE FISCAL RESPONSIBILITY ACT 2012”.

*Aontaíodh* an leasú.

Amendment *agreed to*.

*Aontaíodh* an Teideal, mar a leasaíodh.

Title, as amended, *agreed to*.

4. CRÍOCHNÚ AN GHNÓ.

4. CONCLUSION OF BUSINESS.

Chríochnaigh an Coiste a bhreithniú ar an mBille ar 3.40 p.m.

The Committee concluded its consideration of the Bill at 3.40 p.m.

5. TEACHTAIREACHT CHUIG DÁIL ÉIREANN.

5. MESSAGE TO DÁIL ÉIREANN.

Cuireadh teachtaireacht chun na Dála á chur in iúl di gur chríochnaigh an Coiste a bhreithniú ar an mBille agus go raibh leasuithe déanta aige air agus go raibh

Message sent to the Dáil acquainting it that the Committee had completed its consideration of the Bill and had made amendments thereto and had amended the

leasú déanta aige ar an Teideal chun go  
léifidh sé mar a leanas:

Title to read as follows:

TO MAKE PROVISION FOR MEDIUM-TERM EXPENDITURE  
MANAGEMENT AND FOR THAT PURPOSE TO MAKE  
PROVISION FOR GOVERNMENT EXPENDITURE CEILINGS  
AND MINISTERIAL EXPENDITURE CEILINGS, AND TO  
AMEND THE MINISTERS AND SECRETARIES (AMENDMENT)  
ACT 2011 AND THE FISCAL RESPONSIBILITY ACT 2012

6. ATHLÁ.

6. ADJOURNMENT.

Chuaigh an Coiste ar athló ar 3.40 p.m.  
*sine die*.

The Committee adjourned at 3.40 p.m.  
*sine die*.

CIARÁN LYNCH, T.D.  
Chairman

# IMEACHTAÍ AN ROGHFHOCHOISTE UM CHAITEACHAS POIBLÍ AGUS ATHCHÓIRIÚ

## PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON PUBLIC EXPENDITURE AND REFORM

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*Dé Céadaoin, 2 Deireadh Fómhair 2013*

*Wednesday, 2 October 2013*

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1. Chruinnigh an Coiste ar 5.25 p.m.

1. The Committee met at 5.25 p.m.

2. COMHALTAÍ I LÁTHAIR<sup>27</sup>.

2. MEMBERS PRESENT<sup>28</sup>.

An Teachta Ciarán Ó Loinsigh (*i gCeannas*), An tAire Caiteachais Phoiblí agus Athchóirithe, na Teachtaí Seán Ó Pléamonn, Heather Mac Unfraidh, Mary Lou McDonald agus Liam Ó Tuama.

Deputy Ciarán Lynch (*in the Chair*), Minister for Public Expenditure and Reform, Deputies Seán Fleming, Heather Humphreys, Mary Lou McDonald and Liam Twomey.

3. AN BILLE UM BAINISTÍOCHT NA SEIRBHÍS POIBLÍ (EARCAÍOCHT AGUS CEAPACHÁIN) (LEASÚ), 2013.

3. PUBLIC SERVICE MANAGEMENT (RECRUITMENT AND APPOINTMENTS) (AMENDMENT) BILL 2013.

Chrom an Coiste ar an mBille a bhreithniú.

The Committee took the Bill into consideration.

(i) Aontaíodh ailt 1 go 5, go huile.

(i) Sections 1 to 5, inclusive, *agreed to*.

(ii) Alt 6.

(ii) Section 6.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

1. In page 6, between lines 48 and 49, to insert the following:

“(2) Any employee who is subject to compulsory redeployment, following the expiration of the Haddington Road Agreement, shall have a right of appeal of such redeployment to a designated officer of the Public Appointments Commission.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

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<sup>27</sup> Ghlac an Teachta Liam Ó Tuama ionad an Teachta Regina Doherty (ar feadh cuid den chruinniú) [B.O. 92(2)].

<sup>28</sup> Deputy Liam Twomey substituted for Deputy Regina Doherty (for part of the meeting) [S.O. 92(2)].

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

2. In page 7, between lines 4 and 5, to insert the following:

“(3) Employees who are subject to redeployment shall be afforded the right to obtain appropriate training for his or her new role within six months of the employee’s redeployment, and the completion of such training shall be verified by the Public Appointments Commission.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

3. In page 7, between lines 11 and 12, to insert the following:

“(5) The Minister shall, within 6 months of the enactment of this Act, bring forward a report on the feasibility of the Public Appointments Commission establishing a process whereby employees who wish to voluntarily transfer to a new role within the public service may be matched up with another employee who is willing to transfer in the opposite direction.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

*Aontaíodh an t-alt.*

Section *agreed to*.

(iii) *Aontaíodh ailt 7 go 9, go huile.*

(iii) Sections 7 to 9, inclusive, *agreed to*.

(iv) *Aontaíodh an Sceideal.*

(iv) Schedule *agreed to*.

(v) *Aontaíodh an Teideal.*

(v) Title *agreed to*.

3. CRÍOCHNÚ AN GHNÓ.

3. CONCLUSION OF BUSINESS.

Chríochnaigh an Coiste a bhreithniú ar an mBille ar 5.40 p.m.

The Committee concluded its consideration of the Bill at 5.40 p.m.

4. TEACHTAIREACHT CHUIG DÁIL ÉIREANN.

4. MESSAGE TO DÁIL ÉIREANN.

Cuireadh teachtaireacht chun na Dála á chur in iúl di gur chríochnaigh an Coiste a bhreithniú ar an mBille agus nach raibh aon leasú déanta aige air.

Message sent to the Dáil acquainting it that the Committee had completed its consideration of the Bill and had made no amendment thereto.

5. ATHLÁ.

5. ADJOURNMENT.

Chuaigh an Coiste ar athló ar 5.40 p.m.

The Committee adjourned at 5.40 p.m.

*sine die.*

*sine die.*

CIARÁN LYNCH , T.D.  
Chairman

# IMEACHTAÍ AN ROGHFHOCHOISTE UM CHAITEACHAS POIBLÍ AGUS ATHCHÓIRIÚ

## PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON PUBLIC EXPENDITURE AND REFORM

*Dé Máirt, 12 Samhain 2013*

*Tuesday, 12 November, 2013*

1. Chruinnigh an Coiste ar 4.20 p.m.

1. The Committee met at 4.20 p.m.

2. COMHALTAÍ I LÁTHAIR<sup>29</sup>.

2. MEMBERS PRESENT<sup>30</sup>.

An Teachta Ciarán Ó Loinsigh (*i gCeannas*), *An tAire Caiteachais Phoiblí agus Athchóirithe*, na Teachtaí Risteard Buíd Bairéid, Micheál Ó Críod, Regina Doherty, Stephen Donnelly, Seán Ó Pléamonn, Heather Mac Unfraidh, Colm Ó Caomhnaigh, Mary Lou McDonald, Catriona Uí Mhurchú, Dara Ó Murchú, Art Mac An Earraigh agus Micheál de Bhailís.

Deputy Ciarán Lynch (*in the Chair*), *Minister for Public Expenditure and Reform*, Deputies Richard Boyd Barrett, Michael Creed, Regina Doherty, Stephen S. Donnelly, Seán Fleming, Heather Humphreys, Colm Keaveney, Mary Lou McDonald, Catherine Murphy, Dara Murphy, Arthur Spring and Mick Wallace.

3. GNÓ NA ROGHFHOCHOISTE.

3. BUSINESS OF THE SELECT SUB-COMMITTEE.

(i) Thairg an Teachta Ciarán Ó Loinsigh.

(i) Deputy Ciarán Lynch moved:

Cuireadh an Cheist:- “Go gcromfaidh an Roghfhochoiste um Chaiteachas Poiblí agus Athchóiriú ar an mBille um Shaoráil Faisnéise, 2013 a bhreithniú”: rinne an Coiste vótáil: Tá, 7; Níl, 3.

Question:- “That the Select sub-Committee on Public Expenditure and Reform commence consideration of the Freedom of Information Bill 2013” - put: the Committee divided: For, 7 ; Against, 3.

Tá:- *An tAire Caiteachais Phoiblí agus Athchóirithe*, na Teachtaí Micheál Ó Críod, Regina Doherty, Heather Mac Unfraidh, Ciarán Ó Loinsigh, Dara Ó Murchú agus Art Mac An Earraigh.

For:- *Minister of Public Expenditure and Reform*, Deputies Michael Creed, Regina Doherty, Heather Humphreys, Ciarán Lynch, Dara Murphy and Arthur Spring.

Níl:- Na Teachtaí Stephen Donnelly, Seán

Against:- Deputies Stephen Donnelly,

<sup>29</sup> Bhí an Teachta Risteard Buíd Bairéid, Colm Ó Caomhnaigh, Catriona Uí Mhurchú agus Micheál de Bhailís i láthair [B.O. 92(3)].

<sup>30</sup> Deputy Richard Boyd Barrett, Colm Keaveney, Catherine Murphy and Mick Wallace attended [S.O. 92(3)].

Ó Pléamonn agus Mary Lou McDonald.

Seán Fleming and Mary Lou McDonald.

Faisnéiseadh dá réir sin go rabhthas tar éis glacadh leis an gCeist.

The Question was declared carried accordingly.

4. AN BILLE UM SHAORÁIL FAISNÉISE, 2013.

4. FREEDOM OF INFORMATION BILL 2015.

Chrom an Coiste ar an mBille a bhreithniú.

The Committee took the Bill into consideration.

(i) Alt 1.

(i) Section 1.

Tairgeadh leasú (*Deputy Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

1. In page 10, line 2, to delete “12 months” and substitute “9 months”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

2. In page 10, lines 5 to 8, to delete all words from and including “on” in line 5 down to and including “provisions.” in line 8 and substitute “not later than 12 months from enactment.”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Aontaíodh an t-alt.

Section *agreed to*.

(ii) Alt 2.

(ii) Section 2.

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

3. In page 10, line 35, to delete “21 April 2008” and substitute “1 January 2005”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Aontaíodh an t-alt.

Section *agreed to*.

5. AN CRUINNIÚ AR FIONRAÍ.

5. MEETING SUSPENDED.

Ordaíodh: An Cruinniú a chur ar fionraí anois go dtí 5.40 p.m. (*An Teachta Ciarán*

*Ordered:* That the Meeting be now suspended until 5.40 p.m. (*Deputy Ciarán*

*Ó Loinsigh).*

*Lunch).*

Cuireadh an Cruinniú ar fionraí dá réir sin ar 5.20 p.m.

The Meeting was accordingly suspended at 5.20 p.m.

Ar 5.40 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 5.40 p.m.

6. AN BILLE UM SHAORÁIL FAISNÉISE, 2013.

6. FREEDOM OF INFORMATION BILL 2015.

D'athchrom an Coiste ar an mBille a bhreithniú.

The Committee resumed consideration of the Bill.

(i) Alt 2.

(i) Section 2.

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

4. In page 12, between lines 9 and 10, to insert the following:

“ ‘Minister’s FOI Data Manager’ means the person appointed by the Minister for Public Expenditure and Reform within his or her Department responsible for collating and publishing all FOI related data;”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

5. In page 13, line 38, after “body” where it secondly occurs to insert the following:

“, and, notwithstanding any provision of this Act, shall not be construed as so as to impede, restrict or otherwise frustrate public access to the records held by the General Register Office in accordance with section 61 of the Civil Registration Act 2004”.

*Tarraingíodh siar* an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

*Aontaíodh* an t-alt.

Section *agreed to*.

(ii) Alt 3.

(ii) Section 3.



Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

6. In page 15, to delete lines 9 to 14 and substitute the following:

“(3) Every order or regulation under this Act shall be brought before each House of the Oireachtas for approval by both Houses and if a resolution approving such regulation or order is not passed by both Houses, the regulation or order shall be annulled accordingly.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

*Aontaíodh an t-alt.*

Section *agreed to*.

(iii) *Aontaíodh ailt 4 agus 5.*

(iii) Sections 4 and 5 *agreed to*.

(iv) *Alt 6.*

(iv) Section 6.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

7. In page 15, lines 26 to 28, to delete all words from and including “Subject” in line 26 down to and including “Act:” in line 28 and substitute the following:

“Subject to *subsections (2) and (3)*, each of the following (other than an entity specified in *Part 2 of Schedule 1*, a subsidiary of such an entity, a body directly or indirectly controlled by such an entity, or an element of an entity specified in *Part 1 of Schedule 1*) shall be a public body for the purposes of this Act:”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

8. In page 15, between lines 29 and 30, to insert the following:

“(b) Irish Water;”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

9. In page 15, between lines 29 and 30, to insert the following:

“(b) the Office of the President;”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

10. In page 15, between lines 29 and 30, to insert the following:

“(b) the administrative functions of Tourism Ireland;”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

11. In page 15, between lines 29 and 30, to insert the following:

“(b) the functions of Bus Éireann that directly relate to the provision by it of school transport services for the Department of Education and Skills on a contract agency basis;”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

7. AN CRUINNÍÚ AR FIONRAÍ.

7. MEETING SUSPENDED.

*Ordaíodh:* An Cruinniú a chur ar fionraí anois go dtí 7.50 p.m. (*An Teachta Ciarán Ó Loinsigh*).

*Ordered:* That the Meeting be now suspended until 7.50 p.m. (*Deputy Ciarán Lynch*).

Cuireadh an Cruinniú ar fionraí dá réir sin ar 7.05 p.m.

The Meeting was accordingly suspended at 7.05 p.m.

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Ar 7.50 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 7.50 p.m.

8. AN BILLE UM SHAORÁIL FAISNÉISE, 2013.

8. FREEDOM OF INFORMATION BILL 2015.

D’athchrom an Coiste ar an mBille a bhreithniú.

The Committee resumed consideration of the Bill.

(i) Alt 6.

(i) Section 6.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

12. In page 15, between lines 29 and 30, to insert the following:

“(b)receivers and administrators working for or employed by the National Asset Management Agency;”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

13. In page 16, between lines 7 and 8, to insert the following:

“(i)any body within the meaning assigned to “public authority” by S.I. No. 133 of 2007 (as amended by S.I. No. 662 of 2011).”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

14. In page 16, between lines 7 and 8, to insert the following:

“(i)This Act shall extend to—

- (i) a tribunal to which the Tribunals of Inquiry (Evidence) Act 1921 applies,
- (ii) any other tribunal or other body or individual appointed by the Government or a Minister of the Government to inquire into specified matters at least one member, or the sole member, of which holds or has held judicial office or is a barrister or a solicitor,
- (iii) any tribunal or other body or individual appointed by either or both of the Houses of the Oireachtas to inquire into specified matters, and the request is made at a time when it is proposed to appoint the tribunal, body or individual or at a time when the performance of the functions of the tribunal, body or individual has not been completed, or
- (iv) any record in so far as it relates to the general administration of a tribunal.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

15. In page 16, between lines 7 and 8, to insert the following:

“(i)a “public authority” means,—

- (i) government or other public administration, including public advisory bodies, at national, regional or local level,
- (ii) any natural or legal person performing public administrative functions under national law, including specific duties, activities or services in relation to the environment, and
- (iii) any natural or legal person having public responsibilities or functions, or providing public services, relating to the environment under the control of a body or person falling within *subparagraph (i) or (ii)*,

and includes a company under the Companies Acts, in which all the shares are held—

- (I) by or on behalf of a Minister of the Government,
- (II) by directors appointed by a Minister of the Government,
- (III) by a board or other body,
- (IV) by a company to which *subparagraph (I) or (II)* applies, having public administrative functions and responsibilities, and possessing environmental information.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

16. In page 16, to delete lines 11 to 23.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

17. In page 16, to delete lines 24 to 33.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

18. In page 16, to delete lines 34 to 37 and substitute the following:

“(5) Where a dispute arises as to whether *subsection (1)*

applies, or as the conditions arising by virtue of that subsection, the dispute shall be submitted to the Commissioner, whose determination shall be binding.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

20. In page 16, to delete lines 38 to 40.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

21. In page 17, between lines 14 and 15, to insert the following:

“(8) A regulated financial service provider within the meaning of section 2 of the Central Bank Act 1942 shall not be deemed to be a public body by reason of the exercise of supervisory, regulatory or resolution powers over that provider by the Central Bank of Ireland or the Minister for Finance.”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to*.

(ii) Alt 7.

(ii) Section 7.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

22. In page 17, to delete lines 20 to 22 and substitute the following:

“referred to in *subsection (6)* and the need for such entities to adhere to the principles of transparency and accountability in government and public affairs as respects those of their activities as are relevant to *subsection (6)*, by”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

24. In page 17, line 41, to delete “Without prejudice to the

generality of *subsection (1)*, the Minister” and substitute “The Minister”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

25. In page 18, to delete lines 12 to 15 and substitute the following:

“(c) a subsidiary (within the meaning of the Companies Acts) of, or any entity directly or indirectly controlled by, an entity referred to in this subsection;

(d) an entity (being a body corporate) that directly or indirectly controls any entity referred to in this subsection.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An tAire Caiteachais  
Phoiblí agus Athchóirithe):*

*Amendment proposed (Minister for Public  
Expenditure and Reform):*

26. In page 18, line 29, to delete “shall be” and substitute “shall”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(iii) Aontaíodh ailt 8, 9 agus 10.*

*(iii) Sections 8, 9 and 10 agreed to.*

*(iv) Alt 11.*

*(iv) Section 11.*

*Tairgeadh leasú (An Teachta Stephen  
Donnelly):*

*Amendment proposed (Deputy Stephen  
Donnelly):*

28. In page 24, between lines 15 and 16, to insert the following:

“11. The Minister shall, within 12 months on the enactment of this Act, make provision for the establishment of a database to include all information released under the Act and such database shall be made available to the public.”.

*Tarraingíodh siar an leasú, faoi chead.*

*Amendment, by leave, withdrawn.*

*Tairgeadh leasú (An Teachta Stephen  
Donnelly):*

*Amendment proposed (Deputy Stephen  
Donnelly):*

30. In page 24, between lines 33 and 34, to insert the following:

“(d)the principle of public ownership and right of access to a

genealogical heritage and the need to facilitate, as far as is practicable, the undertaking of family history, biographical, historical and related research,

- (e) in this section, “genealogical heritage” means the collective wealth of records which enumerate the descent of all persons, whether living or deceased, from their ancestors by recording specific life events.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

31. In page 25, between lines 40 and 41, to insert the following:

“(10) The Minister shall, within 3 months of the enactment of this Act, provide a list of the service providers contemplated under *subsection (9)*.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

*Aontaíodh alt.*

Section *agreed to*.

(v) Alt 12.

(v) Section 12.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

32. In page 26, line 13, after “writing” to insert “, electronically”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

9. ATHLÁ.

9. ADJOURNMENT.

Chuaigh an Coiste ar athló ar 8.55 p.m. go dtí 4 p.m. Dé Céadaoin, 13 Samhain, 2013.

The Committee adjourned at 8.55 p.m. until 4 p.m. on Wednesday, 13 November, 2013.

CIARÁN LYNCH, T.D.  
Chairman

# IMEACHTAÍ AN ROGHFHOCHOISTE UM CHAITEACHAS POIBLÍ AGUS ATHCHÓIRIÚ

## PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON PUBLIC EXPENDITURE AND REFORM

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*Dé Céadaoin, 13 Samhain 2013*

*Wednesday, 13 November 2013*

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1. Chruinnigh an Coiste ar 4.05 p.m.

1. The Committee met at 4.05 p.m.

2. COMHALTAÍ I LÁTHAIR<sup>31</sup>.

2. MEMBERS PRESENT<sup>32</sup>.

An Teachta Ciarán Ó Loinsigh (*i gCeannas*), An tAire Caiteachais Phoiblí agus Athchóirithe, na Teachtaí Risteard Buíd Bairéid, Micheál Ó Críod, Stephen Donnelly, Seán Ó Pléamonn, Heather Mac Unfraidh, Caoimhín Mac Unfraidh, Mary Lou McDonald, Dara F. Ó Murchú agus Art Mac An Earraigh.

Deputy Ciarán Lynch (*in the Chair*), Minister for Public Expenditure and Reform, Deputies Richard Boyd Barrett, Michael Creed, Stephen S. Donnelly, Seán Fleming, Heather Humphreys, Kevin Humphreys, Mary Lou McDonald, Dara Murphy and Arthur Spring.

3. AN BILLE UM SHAORÁIL FAISNÉISE, 2013.

3. FREEDOM OF INFORMATION BILL 2013.

D'athchrom an Coiste ar an mBille a bhreithniú.

The Committee resumed consideration of the Bill.

(i) Alt 12.

(i) Section 12.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

33. In page 27, to delete lines 33 and 34 and substitute the following:

“(9) (a) Where a request to an FOI body under *subsection (1)* is made up of 2 or more parts seeking separate and distinct information relating to functions and responsibilities carried out by different functional areas of the FOI body, the head of the FOI body

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<sup>31</sup> Ghlac an Teachta Caoimhín Mac Unfraidh ionad an Teachta Regina Doherty (ar feadh cuid den chruinniú) [B.O. 92(2)]. Bhí an Teachta Risteard Buíd Bairéid i láthair [B.O. 92(3)].

<sup>32</sup> Deputy Kevin Humphreys substituted for Deputy Regina Doherty (for part of the meeting) [S.O. 92(2)]. Deputy Richard Boyd Barrett attended [S.O. 92(3)].



concerned shall treat each part of the request as a separate FOI request. The requester shall be required to pay a further fee for each separate request under this paragraph, or the requester shall pay the fee for whichever request or requests he or she may specify or modify the request so that no further fee is payable.

- (b) A head shall assist or offer to assist the requester concerned in amending the request so that it no longer comprises more than one request.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, withdrawn.

*Aontaíodh an t-alt.*

Section agreed to.

(ii) Alt 13.

(ii) Section 13.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

36. In page 28, between lines 27 and 28, to insert the following:

“(3) Subject to *section 16*, where a request is granted under *subsection (1)* the head shall ensure that access to the record is provided as soon as may be possible but no later than 10 weeks from the date the request was made.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

38. In page 29, between lines 15 and 16, to insert the following:

“(7) Every six months, a head shall, submit to the Minister’s FOI Data Manager all FOI decisions and determinations in a format to be agreed by the Minister prior to enactment of the Act. Failure by a head to submit information, in the absence of a business case for the same, will incur a €5,000 fine.”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

*Aontaíodh an t-alt.*

Section agreed to.

(iii) Alt 14.

(iii) Section 14.

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

39. In page 29, between lines 34 and 35, to insert the following:

“(4) Every six months, a head shall, submit to the Minister’s FOI Data Manager all extensions of time for consideration of FOI requests in a format to be agreed by the Minister prior to enactment of the Act. Failure by a head to submit information, in the absence of a business case for the same, will incur a €5,000 fine.”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus *cinneadh gur freagra diúltach a tugadh uirthi.*

Question:- “That the amendment be made”- put, and *decided in the negative.*

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

40. In page 29, between lines 34 and 35, to insert the following:

“(4) Notwithstanding the extension of 4 weeks provided for in *subsection (1)*, the head shall ensure that access to the record is provided as soon as may be possible but no later than 12 weeks from the date the request was made.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, withdrawn.

*Aontaíodh an t-alt.*

Section agreed to.

(iv) Alt 15.

(iv) Section 15.

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

41. In page 30, line 7, after “concerned,” to insert the following:

“and in such an instance the head will consider in consultation with the Minister publishing the requested information no later than six months after the request has been refused,”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, withdrawn.

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

42. In page 30, to delete lines 13 to 16.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus *cinneadh gur freagra diúltach a tugadh uirthi*.

Question:- “That the amendment be made”- put, and *decided in the negative*.

Aontaíodh an t-alt.

Section agreed to.

(v) *Aontaíodh alt 16.*

(v) Section 16 *agreed to.*

(vi) Alt 17.

(vi) Section 17.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

44. In page 32, to delete lines 30 to 39, and in page 33, to delete lines 1 to 6 and substitute the following:

“(4) Where an FOI request relates to data contained in more than one record held on an electronic device by the FOI body concerned—

(a) subject to *paragraph (b)*, the FOI body shall take reasonable steps to search for and extract the records to which the request relates, being steps that involve the use of any facility for electronic search or extraction that existed on the date of the request and was used by the FOI body in the ordinary course, and

(b) if the reasonable steps referred to in *paragraph (a)* result in the creation of a new record, that record shall, for the purposes of considering whether or not such new record should be disclosed in response to the request, be deemed to have been created on the date of receipt of the FOI request.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

Section, as amended, *agreed to.*

4. AN CRUINNIÚ AR FIONRAÍ.

4. MEETING SUSPENDED.

*Ordaíodh: An Cruinniú a chur ar fionraí anois go dtí 6.45 p.m. (An Teachta Ciarán Ó Loinsigh).*

*Ordered: That the Meeting be now suspended until 6.45 p.m. (Deputy Ciarán Lynch).*

Cuireadh an Cruinniú ar fionraí dá réir sin ar 6 p.m.

The Meeting was accordingly suspended at 6 p.m.

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Ar 6.50 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 6.50 p.m.

(i) *Aontaíodh ailt 18, 19 agus 20.*

(i) Sections 18, 19 and 20 *agreed to.*

(ii) Alt 21.

(ii) Section 21.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

47. In page 34, line 36, to delete “or”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, withdrawn.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

48. In page 34, line 38, to delete “*section 27.*” and substitute the following:

“*section 27, or*

(h) a decision under *section 12(9)* to treat an FOI request as a number of separate requests.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, withdrawn.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

49. In page 35, line 29, to delete “or (g)” and substitute “, (g) or (h)”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, withdrawn.

*Aontaíodh an t-alt.*

Section agreed to.

(iii) Alt 22.

(iii) Section 22.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

50. In page 36, between lines 36 and 37, to insert the following:

“(h)a decision under *section 21(1)(h)* to treat an FOI request as a number of separate requests,”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, withdrawn.

Tairgeadh leasú (*An tAire Caiteachais  
Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public  
Expenditure and Reform*):

51. In page 37, line 19, after “or (g)” to insert “or (h)”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, withdrawn.

*Aontaíodh an t-alt.*

Section agreed to.

(iv) *Aontaíodh alt 23.*

(iv) Section 23 *agreed to.*

(v) *Alt 24.*

(v) Section 24.

Tairgeadh leasú (*An tAire Caiteachais  
Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public  
Expenditure and Reform*):

52. In page 41, line 9, to delete “to (g)” and substitute “to (h)”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, withdrawn.

*Aontaíodh an t-alt.*

Section agreed to.

(vi) *Aontaíodh ailt 25 agus 26.*

(vi) Sections 25 and 26 *agreed to.*

5. AN CRUINNIÚ AR FIONRAÍ.

5. MEETING SUSPENDED.

*Ordaíodh: An Cruinniú a chur ar fionraí  
anois go dtí 7.20 p.m. (An Teachta Ciarán  
Ó Loinsigh).*

*Ordered: That the Meeting be now  
suspended until 7.20 p.m. (Deputy Ciarán  
Lynch).*

Cuireadh an Cruinniú ar fionraí dá réir sin  
ar 7 p.m.

The Meeting was accordingly suspended  
at 7 p.m.

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Ar 7.20 p.m. athchromadh ar an  
gCruinniú.

The Meeting was resumed at 7.20 p.m.

(i) *Alt nua.*

(i) New section.

Tairgeadh leasú (*An tAire Caiteachais  
Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public  
Expenditure and Reform*):

53. In page 43, between lines 4 and 5, to insert the following:

**“Fees and Charges**

**27.** (1) (a) A fee of such amount (if any) as may be prescribed shall be charged by the FOI body concerned under this subsection and

paid by the requester or, as the case may be, the applicant concerned to the body in respect of an FOI request, or an application under *section 21* or an application under *section 22*.

- (b) A fee under this subsection shall be paid at the time of the making of the request or application concerned and, if it is not so paid, the head concerned or, as the case may be, the Commissioner shall refuse to accept the request or application, and it shall be deemed, for the purposes of this Act, not to have been made.
  - (c) Fees of different amounts may be prescribed under *paragraph (a)* in respect of different classes of requester or different classes of applicant.
- (2) Such amount as may be appropriate having regard to the provisions of this section shall be charged by the FOI body concerned under this subsection and paid by the requester concerned to the body in respect of the grant of an FOI request. The amount of a charge under this subsection shall be equal to the estimated cost of the search for and retrieval and copying of the record concerned by the FOI body concerned for the requester.
- (3) For the purposes of *subsection (2)* “search and retrieval” includes time spent by the FOI body in—
- (a) determining whether it holds the information requested,
  - (b) locating the information or documents containing the information,
  - (c) retrieving such information or documents,
  - (d) extracting the information from the files, documents, electronic or other information sources containing both it and other material not relevant to the request, and
  - (e) preparing a schedule specifying the records for consideration for release.
- (4) For the purposes of *subsection (2)*—
- (a) the amount of the cost of the search for and retrieval of a record shall be calculated at the rate of such amount per hour as stands prescribed for the time being in respect of the time that was spent, or ought, in the opinion of the head concerned, to have been spent, by each person concerned in carrying out the search and retrieval efficiently,
  - (b) the amount of the cost of the copying of a record shall not exceed such amount (if any) as stands prescribed for the time being, and the determination of that amount shall be in compliance with any provisions standing prescribed for the time being in relation to such determination,

- (c) the total amount of a charge under *subsection (2)* shall not exceed the maximum amount prescribed for the time being as the appropriate limit for search and retrieval and copying,
  - (d) there shall be no charge under *subsection (2)* if, in the opinion of the head concerned, the total amount of the charge would be less than the amount (if any) as stands prescribed for the time being as the appropriate search and retrieval and copying minimum, and
  - (e) different maximum and minimum amounts may be prescribed under this section in respect of public bodies and prescribed bodies.
- (5) Where the record or records concerned contains or contain only personal information relating to the requester concerned—
- (a) no fee under *subsection (1)* shall be payable, and
  - (b) the search and retrieval and copying charge under *subsection (2)* shall be disregarded unless the grant concerned relates to a significant number of records.
- (6) Subject to *subsection (4)*, where, in the opinion of the head concerned, the estimated cost, as determined by the head, of the search for and retrieval and copying of a record the subject of an FOI request is likely to exceed the appropriate minimum level as prescribed—
- (a) a deposit of such amount as may be determined by the head (not being less than 20 per cent of such cost) shall be charged by the FOI body concerned and paid by the requester concerned to the body,
  - (b) the process of search for and retrieval of the record shall not be commenced by the body until the deposit has been paid, and
  - (c) the head shall, not later than 2 weeks after the receipt of the request aforesaid, cause a request in writing for payment of the deposit to be given to the requester and the document shall include an estimate of the length of time that the process of searching for and retrieving the record will occupy and a statement that the process will not begin until the deposit has been paid and that the date on which a decision will be made in relation to the request will be determined by reference to the date of such payment.
- (7) A head may reduce the amount of or waive a search and retrieval and copying charge or deposit under *subsection (2)* or (5) if, in his or her opinion, some or all of the information contained in the record concerned would be of particular assistance to the understanding of an issue of national importance.
- (8) In a case to which *subsection (6)* applies, the head concerned shall,

if so requested by the requester concerned—

- (a) assist the requester if the requester wishes to amend or limit the request in order to reduce or eliminate the charges that arise or are likely to arise under *subsection (2)*,
  - (b) if amendments are specified under *paragraph (a)*, make such of them (if any) to the request as the requester may determine.
- (9) Where a deposit under *subsection (6)* is paid, the amount of the charge under *subsection (2)* payable in respect of the grant of the FOI request concerned shall be reduced by the amount of the deposit.
- (10) Where a deposit under *subsection (6)* is paid and, subsequently, the grant of the FOI request concerned is refused or is granted in relation to a part only of the record concerned, the amount of the deposit or, if a charge under this section is payable in respect of the grant, so much (if any) of that amount as exceeds the amount of the charge shall be repaid to the requester concerned.
- (11) Where a charge or a deposit under this section is paid and, subsequently, the charge or deposit is annulled or varied under *section 21, 22 or 24*, the amount of the charge or deposit so annulled or, as the case may be, any amount thereof in excess of the amount thereof as so varied shall be repaid to the requester concerned.
- (12) *Section 13(1)* shall be construed and have effect—
  - (a) in relation to a case in which a deposit is payable under *subsection (6)*, as if the reference to 4 weeks were a reference to a period consisting of 4 weeks together with the period from the giving of the request under *subsection (6)* concerned to the requester concerned to the date of the receipt of the deposit,
  - (b) in relation to a case in which such a deposit is annulled following a review under *section 21 or 22* or an appeal under *section 24*, as if the reference to 4 weeks were a reference to a period consisting of 4 weeks together with the period from the giving of the request under *subsection (6)* to the requester concerned to the date of the decision under *section 24* or, as the case may be, of the giving to the requester concerned of notice under *section 21 or 22* of the decision, and
  - (c) in relation to a case in which an amendment pursuant to *subsection (8)* has the effect of eliminating such a deposit, as if the reference to the receipt of a request under that section were a reference to the making of the amendment.
- (13) Where the amount of a search and retrieval and copying charge under *subsection (2)* exceeds or is likely to exceed the maximum amount prescribed for the purposes of this paragraph—



- (a) the body concerned shall so inform the requester,
- (b) the body shall assist the requester if the requester wishes to amend or limit the request in order to reduce the charges that arise or are likely to arise under *subsection (2)* to an amount less than or equal to the amount prescribed under this subsection,
- (c) if the requester does not amend or limit the request such that the charges that arise or are likely to arise under *subsection (2)* are reduced to an amount less than or equal to the amount prescribed under this subsection, the body may refuse the request, and
- (d) where the body decides to process the request, the requester shall be required to pay the full cost of the charges likely and *subsection (6)* shall apply.

(14) An FOI body shall endeavour to establish a facility by which payment or refund of any fees due under this Act may be made electronically.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

(ii) Alt 27.

(ii) Section 27.

Tairgeadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille”.

Question proposed:- “That the section stand part of the Bill”.

Cuireadh an Cheist: rinne an Coiste vótáil: Tá, 6; Níl, 3.

Question put: the Committee divided: For, 6; Against, 3.

Tá:- *An tAire Caiteachais Phoiblí agus Athchóirithe*, na Teachtaí Micheál Ó Críod, Caoimhín Mac Unfraidh, Ciarán Ó Loinsigh, Dara Ó Murchú agus Art Mac An Earraigh.

For:- *Deputies Minister of Public Expenditure and Reform*, *Deputies Michael Creed, Kevin Humphreys, Ciarán Lynch, Dara Murphy and Arthur Spring*.

Níl:- Na Teachtaí Stephen Donnelly, Seán Ó Pléamonn agus Mary Lou McDonald.

Against:- *Deputies Stephen Donnelly, Seán Fleming and Mary Lou McDonald*.

Faisnéiseadh dá réir sin go rabhthas tar éis glacadh leis an gCeist.

The Question was declared carried accordingly.

(iii) Alt nua.

(iii) New section.

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

64. In page 45, between lines 22 and 23, to insert the following:

**“28.** An FOI body shall provide information regarding policy decisions and actions, to include but not exclusive to financial decisions and service delivery which impact on citizens in all instances.”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

(iv) Aontaíodh alt 28.

(iv) Section 28 *agreed to*.

(v) Aontaíodh ailt 29, 30 agus 31.

(v) Sections 29, 30 and 31 *agreed to*.

(vi) Alt 32.

(vi) Section 32.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

65. In page 49, to delete lines 24 to 29 and substitute the following:

“(b) endanger the life or safety of any person, or

(c) facilitate the commission of an offence.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

(vii) *Aontaíodh alt 33.*

(vii) *Section 33 agreed to.*

(viii) *Alt 34.*

(viii) *Section 34.*

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

66. In page 52, between lines 32 and 33, to insert the following:

“(e) a detailed explanation for the refusal.”.

*Tarraingíodh siar an leasú, faoi chead.*

*Amendment, by leave, withdrawn.*

*Aontaíodh an t-alt.*

*Section agreed to.*

(ix) *Aontaíodh ailt 35 agus 36.*

(ix) *Sections 35 and 36 agreed to.*

(x) *Alt 37.*

(x) *Section 37.*

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

67. In page 57, between lines 36 and 37, to insert the following:

“(10) Subject to *subsections (1) to (9)*, where the information relates to personal information of the requester, such information shall be released even where the information is provided by a third party.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

68. In page 57, between lines 36 and 37, to insert the following:

“(10) Nothing in this section shall be invoked by a head to impede, restrict or otherwise frustrate public access to the records held by the General Register Office in accordance with section 61 of the Civil Registration Act 2004.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

*Aontaíodh an t-alt.*

Section *agreed to*.

(xi) *Aontaíodh ailt 38 agus 39.*

(xi) Sections 38 and 39 *agreed to*.

(xii) *Alt 40.*

(xii) Section 40.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

69. In page 61, lines 2 to 5, to delete all words from and including “, or” in line 2 down to and including “2002)” in line 5.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus *cinneadh gur freagra diúltach a tugadh uirthi.*

Question:- “That the amendment be made”- put, and *decided in the negative*.

*Aontaíodh an t-alt.*

Section *agreed to*.

(xiii) *Alt 41.*

(xiii) Section 41.

Tairgeadh leasú (*An Teachta Seán Ó*

Amendment proposed (*Deputy Seán*

*Pléamonn*):

*Fleming*):

70. In page 61, to delete line 10 and substitute the following:

“41. (1) The 52 non-disclosure provisions recommended for exclusion in *Schedule 3*, where the Information Commissioner disagreed with the views of the relevant Departments, shall be deleted from *Schedule 3*.

(2) A head shall refuse to grant an FOI request if—”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

71. In page 61, line 11, after “by” to insert “law of the European Union or”.

*Aontaíodh* an leasú.

Amendment *agreed to*.

*Aontaíodh* an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(xiv) Alt 42.

(xiv) Alt 42.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

72. In page 63, between lines 2 and 3, to insert the following:

“(vi) the management and use of covert intelligence operations;”.

*Aontaíodh* an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

73. In page 65, to delete line 4.

*Tarraingíodh siar* an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

74. In page 65, lines 20 to 25, to delete all words from and including “or” where it secondly occurs in line 20 down to and including “body.” in

line 25 and substitute the following:

- “(l)unless consent has been lawfully given for its disclosure, a record relating to any private paper or confidential communication, within the meaning of Part 10 of the Houses of the Oireachtas (Inquiries, Privileges and Procedures) Act 2013, or official document, within the meaning of Part 11 of that Act, or
- (m) a record relating to information whose disclosure could reasonably be expected to reveal, or lead to the revelation of—
- (i) the identity of a person who has provided information in confidence in relation to the enforcement or administration of the law to an FOI body, or where such information is otherwise in its possession, or
- (ii) any other source of such information provided in confidence to an FOI body, or where such information is otherwise in its possession.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Aontaíodh an t-alt, mar a leasaíodh.*

*Section, as amended, agreed to.*

*(xv) Aontaíodh ailt 43 agus 44.*

*(xv) Sections 43 and 44 agreed to.*

*(xvi) Alt 45.*

*(xvi) Alt 45.*

*Tairgeadh leasú (An Teachta Stephen Donnelly):*

*Amendment proposed (Deputy Stephen Donnelly):*

75. In page 68, to delete lines 1 to 8.

*Tarraingíodh siar an leasú, faoi chead.*

*Amendment, by leave, withdrawn.*

*Aontaíodh an t-alt.*

*Section agreed to.*

*(xvii) Aontaíodh ailt 46 agus 47.*

*(xvii) Sections 46 and 47 agreed to.*

*(xviii) Alt 48.*

*(xviii) Alt 48.*

*Tairgeadh leasú (An Teachta Stephen Donnelly):*

*Amendment proposed (Deputy Stephen Donnelly):*

76. In page 69, to delete lines 4 to 7 and substitute the following:

- “48. (1) The Minister shall draw up and publish a code of practice (the “code”) and guidelines (including guidelines in relation to matters contained in the code) for the effective and efficient operation of

this Act to assist FOI bodies in the performance of their functions under this Act, including in relation to the operation of the principle of public ownership and right of access to a genealogical heritage.”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

77. “The Minister shall, within 3 months of the enactment of this Act, draw up and publish a code of practice”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

78. In page 69, line 8, to delete “may” and substitute “shall”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

*Aontaíodh an t-alt.*

Section *agreed to*.

(xix) *Aontaíodh ailt 49 go 55, go huile.*

(xix) Sections 49 to 55, inclusive, *agreed to*.

(xx) *Sceideal 1.*

(xx) Schedule 1.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

79. In page 72, between lines 22 and 23, to insert the following:  
“(c) a record held or created under the Companies Acts by the Director of Corporate Enforcement or an officer of the Director (other than a record concerning the general administration of the Director’s office);”.

*Aontaíodh an leasú.*

Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

80. In page 73, line 2, after “matters” to insert the following:

“, or the factors and policy choices made by the Commissioner and his or her staff when determining the deployment of Garda

personnel in the State”.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

81. In page 73, to delete lines 9 to 30.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

82. In page 73, to delete lines 40 to 42, and in page 74, to delete lines 1 to 8.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

83. In page 74, lines 4 to 8, to delete all words from and including “, or” in line 4 down to and including “record” in line 8.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Stephen Donnelly*):

Amendment proposed (*Deputy Stephen Donnelly*):

84. In page 74, to delete lines 9 to 24.

*Tarraingíodh siar an leasú, faoi chead.*

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

85. In page 75, to delete lines 19 to 37, and in page 76, to delete lines 1 to 23.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh wirthi.

Question:- “That the amendment be made”- put, and *decided in the negative*.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

86. In page 75, between lines 23 and 24, to insert the following:

“A bridge bank within the meaning of section 17 of the Central Bank and Credit Institutions (Resolution) Act 2011

Allied Irish Banks p.l.c.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

*Tairgeadh leasú (An Teachta Stephen Donnelly):*

*Amendment proposed (Deputy Stephen Donnelly):*

87. In page 75, to delete line 27.

*Tarraingíodh siar an leasú, faoi chead.*

*Amendment, by leave, withdrawn.*

*Tairgeadh leasú (An Teachta Stephen Donnelly):*

*Amendment proposed (Deputy Stephen Donnelly):*

88. In page 75, line 29, after “Éireann” to insert the following:

“, excluding the function whereby Bus Éireann provides school transport services for the Department of Education and Skills on a contract agency basis”.

*Tarraingíodh siar an leasú, faoi chead.*

*Amendment, by leave, withdrawn.*

*Tairgeadh leasú (An Teachta Stephen Donnelly):*

*Amendment proposed (Deputy Stephen Donnelly):*

89. In page 75, to delete line 30.

*Tarraingíodh siar an leasú, faoi chead.*

*Amendment, by leave, withdrawn.*

*Tairgeadh leasú (An Teachta Stephen Donnelly):*

*Amendment proposed (Deputy Stephen Donnelly):*

90. In page 76, to delete line 1.

*Tarraingíodh siar an leasú, faoi chead.*

*Amendment, by leave, withdrawn.*

*Tairgeadh leasú (An Teachta Stephen Donnelly):*

*Amendment proposed (Deputy Stephen Donnelly):*

91. In page 76, to delete line 3.

*Tarraingíodh siar an leasú, faoi chead.*

*Amendment, by leave, withdrawn.*



Tairgeadh leasú (*An tAire Caiteachais  
Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public  
Expenditure and Reform*):

92. In page 76, between lines 5 and 6, to insert the following:

“Irish Bank Resolution Corporation Limited (in Special  
Liquidation)”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An Teachta Stephen  
Donnelly*):

Amendment proposed (*Deputy Stephen  
Donnelly*):

93. In page 76, to delete line 7.

*Tarraingíodh siar an leasú, faoi chead.*

*Amendment, by leave, withdrawn.*

Tairgeadh leasú (*An tAire Caiteachais  
Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public  
Expenditure and Reform*):

94. In page 76, between lines 12 and 13, to insert the following:

“permanent tsb Group Holdings p.l.c.”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An tAire Caiteachais  
Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public  
Expenditure and Reform*):

95. In page 76, between lines 14 and 15, to insert the following:

“Private Security Appeals Board”.

*Aontaíodh an leasú.*

*Amendment agreed to.*

Tairgeadh leasú (*An Teachta Stephen  
Donnelly*):

Amendment proposed (*Deputy Stephen  
Donnelly*):

96. In page 76, line 19, after “Ireland” to insert “, excluding its  
administrative functions”.

*Tarraingíodh siar an leasú, faoi chead.*

*Amendment, by leave, withdrawn.*

Tairgeadh leasú (*An Teachta Stephen  
Donnelly*):

Amendment proposed (*Deputy Stephen  
Donnelly*):

97. In page 76, to delete line 22.

*Tarraingíodh siar an leasú, faoi chead.*

*Aontaíodh an Sceideal 1, mar a leasaíodh.*

(xxi) *Aontaíodh Sceidil 2 go 5, go huile.*

(xxii) *Aontaíodh an Teideal.*

#### 6. CRÍOCHNÚ AN GHNÓ.

Chríochnaigh an Coiste a bhreithniú ar an mBille ar 9.05 p.m.

#### 7. TEACHTAIREACHT CHUIG DÁIL ÉIREANN.

Cuireadh teachtaireacht chun na Dála á chur in iúl di gur chríochnaigh an Coiste a bhreithniú ar an mBille agus go raibh leasuithe déanta aige air.

#### 8. ATHLÁ.

Chuaigh an Coiste ar athló ar 9.05 p.m. *sine die.*

Amendment, by leave, *withdrawn.*

Schedule 1, as amended, *agreed to.*

(xxi) Schedules 2 to 5 inclusive, *agreed to.*

(xxii) Title *agreed to.*

#### 6. CONCLUSION OF BUSINESS.

The Committee concluded its consideration of the Bill at 9.05 p.m.

#### 7. MESSAGE TO DÁIL ÉIREANN.

Message sent to the Dáil acquainting it that the Committee had completed its consideration of the Bill and had made amendments thereto.

#### 8. ADJOURNMENT.

The Committee adjourned at 9.05 p.m. *sine die.*

CIARÁN LYNCH, T.D.  
Chairman

**IMEACHTAÍ AN ROGHFHOCHOISTE UM CHAITEACHAS POIBLÍ AGUS  
ATHCHÓIRIÚ**

**PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON PUBLIC  
EXPENDITURE AND REFORM**

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*Dé Máirt, 3 Nollaig 2013*

*Tuesday, 3 December 2013*

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1. Chruinnigh an Coiste ar 4.35 p.m.

1. The Committee met at 4.35 p.m.

2. COMHALTAÍ I LÁTHAIR.

2. MEMBERS PRESENT.

Bhí na comhaltaí seo a leanas i láthair:

The following Members were present:

An Teachta Ciarán Ó Loinsigh (*i gCeannas*), *An tAire Caiteachais Phoiblí agus Athchóirithe*, na Teachtaí Seán Ó Pléamonn agus Mary Lou McDonald.

Deputy Ciarán Lynch (*in the Chair*), *Minister for Public Expenditure and Reform*, Deputies Seán Fleming and Mary Lou McDonald.

3. BREITHNIÚ AR MHEASTACHÁIN I  
GCOMHAIR SEIRBHÍSÍ POIBLÍ.

3. CONSIDERATION OF ESTIMATES FOR  
PUBLIC SERVICES.

Bhreithnigh an Coiste an Meastachán seo a leanas i gcomhair Seirbhísí Poiblí don bhliain dar críoch an 31 Nollaig, 2013 –

The Committee considered the following Estimate for Public Services for the year ending 31st December, 2013 –

Vóta 18 (Seirbhísí Comhroinnte)  
(Meastachán Forlíontach).

Vote 18 (Shared Services)  
(Supplementary Estimate).

Críochnaíodh an breithniú ar an Meastachán.

Consideration of the Estimate was concluded.

Cuireadh teachtaireacht chun na Dála de réir Bhuan-Ordú 87 á chur in iúl di gur chríochnaigh an Coiste a bhreithniú ar an Meastachán.

Message sent to the Dáil in accordance with Standing Order 87 acquainting it that the Committee had completed its consideration of the Estimate.

4. ATHLÁ.

4. ADJOURNMENT.

Chuaigh an Coiste ar athló ar 4.45 p.m.  
*sine die*.

The Committee adjourned at 4.45 p.m.  
*sine die*.

CIARÁN LYNCH, T.D.  
Chairman

**IMEACHTAÍ AN ROGHFHOCHOISTE UM ROINN AN TAOISIGH**  
**PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON THE DEPARTMENT OF**  
**THE TAOISEACH**

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*Déardaoin, 9 Bealtaine 2013*

*Thursday, 9 May 2013*

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1. Chruinnigh an Coiste ar 2.30 p.m.

1. The Committee met at 2.30 p.m.

2. COMHALTAÍ I LÁTHAIR.

2. MEMBERS PRESENT.

Bhí na comhaltaí seo a leanas i láthair:

The following Members were present:

An Teachta Liam Ó Tuama (*i gCeannas*),  
*An Taoiseach*, Pól Mac Eochaidh (*Aire*  
*Stáit ag Roinn an Taoisigh agus ag an*  
*Roinn Cosanta*), na Teachtaí Seán Ó  
Pléamonn, Síomón Ó hEarchaí, Heather  
Mac Unfraidh, Caoimhín Mac Unfraidh,  
Dara F. Ó Murchú agus Brian Stanley

Deputy Liam Twomey (*in the Chair*), *An*  
*Taoiseach*, Paul Kehoe (*Minister of State*  
*at the Departments of An Taoiseach and*  
*Defence*), Deputies Seán Fleming, Simon  
Harris, Heather Humphreys, Kevin  
Humphreys, Dara Murphy and Brian  
Stanley.

3. BREITHNIÚ AR MHEASTACHÁIN I  
GCOMHAIR SEIRBHÍSÍ POIBLÍ.

3. CONSIDERATION OF ESTIMATES FOR  
PUBLIC SERVICES.

Bhreithnigh an Coiste na Meastacháin seo  
a leanas i gcomhair Seirbhísí Poiblí don  
bhliain dar críoch an 31 Nollaig, 2013 –

The Committee considered the following  
Estimates for Public Services for the year  
ending 31st December, 2013 –

Vóta 1 — Teaghlachas an Uachtaráin  
(Meastachán Athbhreithnithe)

Vote 1 — President's Establishment  
(Revised Estimate)

Vóta 2 — Roinn an Taoisigh  
(Meastachán Athbhreithnithe)

Vote 2 — Department of the  
Taoiseach (Revised Estimate)

Vóta 3 — Oifig an Ard-Aighne  
(Meastachán Athbhreithnithe)

Vote 3 — Office of the Attorney  
General (Revised Estimate)

Vóta 4 — An Phríomh-Oifig  
Staidrimh (Meastachán  
Athbhreithnithe)

Vote 4 — Central Statistics Office  
(Revised Estimate)

Vóta 5 — Oifig an Stiúrthóra  
Ionchúiseamh Poiblí (Meastachán  
Athbhreithnithe)

Vote 5 — Office of the Director of  
Public Prosecutions (Revised  
Estimate)

Vóta 6 — Oifig an Phríomh-Aturnae  
Stáit (Meastachán Athbhreithnithe)

Vote 6 — Office of the Chief State  
Solicitor (Revised Estimate)

Críochnaíodh an breithniú ar an

Consideration of the Estimate was

Meastachán.

Cuireadh teachtaireacht chun na Dála de réir Bhuan-Ordú 87 á chur in iúl di gur chríochnaigh an Coiste a bhreithniú ar an Meastachán.

4. ATHLÁ.

Chuaigh an Coiste ar athló ar 4.10 p.m. *sine die*.

concluded.

Message sent to the Dáil in accordance with Standing Order 87 acquainting it that the Committee had completed its consideration of the Estimate.

4. ADJOURNMENT.

The Committee adjourned 4.10 p.m. *sine die*.

CIARÁN LYNCH, T.D.  
Chairman

## APPENDIX 7: Meetings of the Joint sub-Committee

The following are the details, in date order, of the scheduled meetings of the Joint sub-Committee on EU Scrutiny-Finance and Public Expenditure which took place during the period under report.

<b>Meeting No. and Date</b>	<b>Topic</b>	<b>Organisations, Groups and Individuals who attended</b>
SCES-FPE-11 31/1/2013	Private Meeting	
SCES-FPE-12 13/3/2013	Private Meeting	
SCES-FPE-13 4/4/2013	Meeting cancelled	
SCES-FPE-14 4/4/2013	Private Meeting	
SCES-FPE-15 8/5/2013	Private Meeting	
SCES-FPE-16 19/6/2013	Private Meeting	
SCES-FPE-17 17/7/2013	Meeting cancelled	
SCES-FPE-18 23/7/2013	Private Meeting	
SCES-FPE-19 2/10/2013	Private Meeting	
SCES-FPE-20 7/11/2013	Private Meeting	
SCES-FPE-21 20/11/2013	Private Meeting	
SCES-FPE-22 5/12/2013	Meeting cancelled	
SCES-FPE-23 11/12/2013	Meeting cancelled	
SCES-FPE-24 18/12/2013	Private Meeting	

The following are the details, in date order, of the scheduled meetings of the Joint sub-Committee on Global Taxation which took place during the period under report.

<b>Meeting No. and Date</b>	<b>Topic</b>	<b>Organisations, Groups and Individuals who attended</b>
SCGT01 26/6/2013	Private Meeting	
SCGT02 23/7/2013	Review of Global Taxation Architecture in the context of Base Erosion and Profit Shifting	<ul style="list-style-type: none"> <li>• Mr. Pascal Saint-Amans, Director, OECD Centre for Tax Policy and Administration</li> </ul>
SCGT03 17/9/2013	Review of Global Taxation Architecture in the context of Base Erosion and Profit Shifting	<ul style="list-style-type: none"> <li>• <i>Prof. Frank Barry, Professor of International Business and Development, Trinity College Dublin</i></li> </ul>
SCGT04 18/9/2013	Review of Global Taxation Architecture in the context of Base Erosion and Profit Shifting	<p><i>Officials from Department of Finance</i></p> <ul style="list-style-type: none"> <li>• Mr. Gary Tobin</li> <li>• Ms. Kate Levey</li> </ul> <p><i>Officials from the Revenue Commissioners</i></p> <ul style="list-style-type: none"> <li>• Mr. Eamonn O'Dea</li> <li>• Ms. Deirdre Behan</li> </ul>

## **APPENDIX 8: Minutes of Proceedings of the Joint sub-Committees**

### **Sub-Committee on EU Scrutiny**

#### ***Minutes of meeting of 31 January 2013***

The Sub-Committee met in private session at 11.06 a.m. in CR3, LH 2000, a quorum being present.

#### **MEMBERS PRESENT**

The following members were present:

**Deputies:** Sean Crowe,\* Ciarán Lynch (*in the Chair*) and Liam Twomey

**Senators:** Senator Thomas Byrne

\*In substitution for Deputy Pearse Doherty

#### **1. ITEM DISCUSSED IN PRIVATE SESSION**

#### **2. ITEM DISCUSSED IN PRIVATE SESSION**

#### **3. ADJOURNMENT**

The meeting adjourned *sine die* at 11.44 a.m.

---

Liam Twomey, T.D.

Vice-Chairman

13 March 2013



## **Sub-Committee on EU Scrutiny**

### ***Minutes of meeting of 13 March 2013***

The Sub-Committee met in private session at 2.08 p.m. in CR4, LH 2000, a quorum being present.

#### **MEMBERS PRESENT**

The following members were present:

**Deputies:** Simon Harris, Michael McNamara\*, Jonathan O'Brien\*\* and Liam Twomey (*in the Chair*)

**Senators:** Senator Averil Power\*\*\*

\*In substitution for Deputy Aodhán O'Ríordáin

\*\*In substitution for Deputy Pearse Doherty

\*\*\*In substitution for Senator Thomas Byrne

#### **1. ITEM DISCUSSED IN PRIVATE SESSION**

#### **2. ITEM DISCUSSED IN PRIVATE SESSION**

#### **3. ADJOURNMENT**

The meeting adjourned *sine die* at 2.34 p.m.

---

Ciarán Lynch, T.D.

Chairman

04 April 2013

## **Sub-Committee on EU Scrutiny**

### ***Minutes of meeting of 4 April 2013***

The Sub-Committee did not meet as a quorum was not present

#### **1. MEMBERS PRESENT**

The following members were present:

**Deputies:** Gerald Nash\*, Ciarán Lynch (*in the Chair*), Kevin Humphreys\*\* and Derek Nolan\*\*\*

**Senators:** No Senator attended

\*In substitution for Deputy Simon Harris

\*\*In substitution for Deputy Aodhán Ó'Ríordáin

\*\*\*In substitution for Deputy Liam Twomey

#### **2. MEETING INQUORATE**

No Senator was in attendance and the meeting was, therefore, inquorate. Under Standing Order 95 (1) the meeting stood adjourned and the Clerk convened a meeting for 2:30pm on the same day

---

Liam Twomey, T.D.

Vice-Chairman

8 May 2013

## **Sub-Committee on EU Scrutiny**

### ***Minutes of meeting of 4 April 2013***

The Sub-Committee met in private session at 2.30 p.m. in CR4, LH 2000, a quorum being present.

#### **MEMBERS PRESENT**

The following members were present:

**Deputies:** Kevin Humphreys\*, Ciarán Lynch (*in the Chair*) and Derek Nolan\*\*

**Senators:** Thomas Byrne and Paul Coghlan\*\*\*

\*In substitution for Deputy Aodhán O'Ríordáin

\*\*In substitution for Deputy Simon Harris

\*\*\*In substitution for Senator Tom Sheahan

#### **1. ITEM DISCUSSED IN PRIVATE SESSION**

#### **2. ITEM DISCUSSED IN PRIVATE SESSION**

#### **3. ADJOURNMENT**

The meeting adjourned *sine die* at 2.37 p.m.

---

Liam Twomey, T.D.

Vice-Chairman

8 May 2013

## **Sub-Committee on EU Scrutiny**

### ***Minutes of meeting of 8 May 2013***

The Sub-Committee met in private session at 3.04 p.m. in CR4, LH 2000, a quorum being present.

#### **MEMBERS PRESENT**

The following members were present:

**Deputies:** Stephen S. Donnelly\*, Michael McGrath and Liam Twomey (*in the Chair*).

**Senators:** Michael D'Arcy\*\*

**Apologies:** Deputy Ciarán Lynch and Senator Thomas Byrne

\*In substitution for Deputy Joe Higgins

\*\*In substitution for Senator Tom Sheahan

#### **1. ITEM DISCUSSED IN PRIVATE SESSION**

#### **2. ITEM DISCUSSED IN PRIVATE SESSION**

#### **3. ADJOURNMENT**

The meeting adjourned *sine die* at 3.22 p.m.

---

Ciarán Lynch, T.D.

Chairman

19 June 2013

## **Sub-Committee on EU Scrutiny**

### ***Minutes of meeting of 19 June 2013***

The Sub-Committee met in private session at 15.07 in CR4, LH 2000, a quorum being present.

#### **MEMBERS PRESENT**

The following members were present:

**Deputies:** Pearse Doherty, Simon Harris, Joe Higgins, Ciarán Lynch (*in the Chair*), Michael McGrath and Liam Twomey

**Senators:** Thomas Byrne and Mary Moran\*

\*In substitution for Senator Tom Sheahan

#### **1. ITEM DISCUSSED IN PRIVATE SESSION**

#### **2. ITEM DISCUSSED IN PRIVATE SESSION**

#### **3. ADJOURNMENT**

The meeting adjourned *sine die* at 3.45 p.m.

---

Ciarán Lynch, T.D.

Chairman

23 July 2013

## **Sub-Committee on EU Scrutiny**

### ***Minutes of meeting of 23 July 2013***

The Sub-Committee met in private session at 12.07 in CR1, LH 2000, a quorum being present.

#### **MEMBERS PRESENT**

The following members were present:

**Deputies:** Ciarán Lynch (*in the Chair*), Eamon Moloney\* and Liam Twomey

**Senator:** John Whelan\*\*

\*In substitution for Deputy Aodhán Ó'Ríordáin

\*\* In substitution for Senator Tom Sheahan

#### **1. ITEM DISCUSSED IN PRIVATE SESSION**

#### **2. ITEM DISCUSSED IN PRIVATE SESSION**

#### **3. ADJOURNMENT**

The meeting adjourned *sine die* at 12.15 p.m.

---

Ciarán Lynch, T.D.

Chairman

02 October 2013

## **Sub-Committee on EU Scrutiny**

### ***Minutes of meeting of 2 October 2013***

The Sub-Committee met in private session at 14.10 in CR4, LH 2000, a quorum being present.

#### **MEMBERS PRESENT**

The following members were present:

**Deputies:** Ciarán Lynch (*in the Chair*), Michael McGrath and Liam Twomey.

**Senator:** Thomas Byrne

**Apologies:** Deputy Joe Higgins

#### **1. ITEM DISCUSSED IN PRIVATE SESSION**

#### **2. ITEM DISCUSSED IN PRIVATE SESSION**

#### **3. ADJOURNMENT**

The meeting adjourned *sine die* at 2.18 p.m.

---

Ciarán Lynch, T.D.

Chairman

7 November 2013

## **Sub-Committee on EU Scrutiny**

### ***Minutes of meeting of 7 November 2013***

The Sub-Committee met in private session at 14.11 in CR3, LH 2000, a quorum being present.

#### **MEMBERS PRESENT**

The following members were present:

**Deputies:** Arthur Spring\*, Joe Higgins, Ciarán Lynch (*in the Chair*), Michael McGrath and Kevin Humphreys\*\*.

**Senator:** Lorraine Higgins\*\*\*

\*In substitution for Deputy Simon Harris

\*\*In substitution for Deputy Aodhán Ó Ríordain

\*\*\*In substitution for Senator Tom Sheahan

#### **1. ITEM DISCUSSED IN PRIVATE SESSION**

#### **2. ITEM DISCUSSED IN PRIVATE SESSION**

#### **3. ADJOURNMENT**

The meeting adjourned *sine die* at 2.17 p.m.

---

Ciarán Lynch, T.D.

Chairman

20 November 2013



## **Sub-Committee on EU Scrutiny**

### ***Minutes of meeting of 20 November 2013***

The Sub-Committee met in private session at 14.06 in CR4, LH 2000, a quorum being present.

#### **MEMBERS PRESENT**

The following members were present:

**Deputies:** Pearse Doherty, Joe Higgins, Ciarán Lynch (*in the Chair*) and Michael McGrath.

**Senators:** Thomas Byrne and Marie Moloney\*

\*In substitution for Senator Tom Sheahan

#### **1. ITEM DISCUSSED IN PRIVATE SESSION**

#### **2. ITEM DISCUSSED IN PRIVATE SESSION**

#### **3. ADJOURNMENT**

The meeting adjourned *sine die* at 2.22 p.m.

---

Ciarán Lynch, T.D.

Chairman

18 December 2013

## **Sub-Committee on EU Scrutiny**

### ***Minutes of meeting of 18 December 2013***

The Sub-Committee met in private session at 14.04 in CR4, LH 2000, a quorum being present.

#### **MEMBERS PRESENT**

The following members were present:

**Deputies:** Pearse Doherty, Joe Higgins, Ciarán Lynch (*in the Chair*), Michael McGrath and Dara Murphy\*.

**Senators:** Susan O'Keeffe\*\*

\*In substitution for Deputy Liam Twomey

\*\*In substitution for Senator Tom Sheahan

#### **1. ITEM DISCUSSED IN PRIVATE SESSION**

#### **2. ITEM DISCUSSED IN PRIVATE SESSION**

#### **3. ADJOURNMENT**

The meeting adjourned *sine die* at 2.09 p.m.

---

Ciarán Lynch, T.D.

Chairman

29 January 2014

**JOINT SUB-COMMITTEE ON GLOBAL TAXATION**

**MINUTES OF MEETING OF WEDNESDAY 26 JUNE 2013**

The Joint sub-Committee met in Private Session at 4:12 pm in Committee Room 4, a quorum being present.

**1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Pearse Doherty, Stephen S. Donnelly, Ciarán Lynch (*in the chair*), Michael McGrath and Dara Murphy

Senators: Trevor O’Clochartaigh\*

Apologies: Deputy Liam Twomey

\* In substitution for the non-government Seantor

**2. ITEM DISCUSSED IN PRIVATE SESSION**

**3. ITEM DISCUSSED IN PRIVATE SESSION**

**4. ITEM DISCUSSED IN PRIVATE SESSION**

**5. ITEM DISCUSSED IN PRIVATE SESSION**

**6. ADJOURNMENT**

The meeting adjourned *sine die* at 5.30 p.m.

---

Ciarán Lynch, T.D.

Chairman

23 July 2013

## **JOINT SUB-COMMITTEE ON GLOBAL TAXATION**

### **MINUTES OF MEETING OF TUESDAY 23 JULY 2013**

The Joint sub-Committee met in Private Session at 1:00 pm in Committee Room 1, a quorum being present.

#### **1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Pearse Doherty, Ciarán Lynch (*in the chair*), Michael McGrath, Dara Murphy, Aodhán Ó'Ríordáin and Liam Twomey.

Senators: Thomas Byrne, Michael D'Arcy\* and Tom Sheahan

Other Members Attending: Deputy Stephen S. Donnelly

\* In substitution for Tom Sheahan for part of the meeting

#### **2. ITEM DISCUSSED IN PRIVATE SESSION**

#### **3. ITEM DISCUSSED IN PRIVATE SESSION**

#### **4. ITEM DISCUSSED IN PRIVATE SESSION**

#### **In Public Session**

#### **5. REVIEW OF GLOBAL TAXATION ARCHITECTURE IN THE CONTEXT OF BASE EROSION AND PROFIT SHARING**

Mr. Pascal-Saint Amans, Director, OECD Centre for Tax Policy and Administration, made some opening remarks. This was followed by a question and answer session.

#### **6. ANY OTHER BUSINESS**

There was no other business.

#### **7. ADJOURNMENT**

The meeting adjourned *Sine Die* at 2:58 pm.

---

Liam Twomey, T.D.

Vice Chairman

17 September 2013

## **JOINT SUB-COMMITTEE ON GLOBAL TAXATION**

### **MINUTES OF MEETING OF TUESDAY 17 SEPTEMBER 2013**

The Joint sub-Committee met in Private Session at 2:14pm in Committee Room 1, a quorum being present.

#### **1. MEMBERS PRESENT**

The following members were present:

Deputies: Richard Boyd Barrett, Pearse Doherty, Anthony Lawlor\*, Dara Murphy, Eamonn Maloney\*\* and Liam Twomey (*in the chair*).

Senators: Dara O'Brian\*\*\* Thomas Byrne

Apologies: Deputy Ciarán Lynch

Other Members Attending: Deputy Stephen S. Donnelly and Senator Seán D. Barrett

\* In substitution for Deputy Ciarán Lynch

\*\*In substitution for Deputy Aodhán Ó'Ríordáin

\*\*\*In part substitution for Senator Thomas Byrne

#### **2. ITEM DISCUSSED IN PRIVATE SESSION**

#### **3. ITEM DISCUSSED IN PRIVATE SESSION**

#### **4. ITEM DISCUSSED IN PRIVATE SESSION**

#### **5. ITEM DISCUSSED IN PRIVATE SESSION**

#### **In Public Session**

The Vice Chairman put the Question that the consultant be appointed

Committee divided: Tá 5 Níl 1

The Vice-Chairman declared the motion carried.

The meeting suspended at 2.50 pm and resumed at 2.52pm

#### **6. REVIEW OF GLOBAL TAXATION ARCHITECTURE IN THE CONTEXT OF BASE EROSION AND PROFIT SHARING**

Mr. Frank Barry, Professor of International Business and Development, Trinity College Dublin, made some opening remarks. This was followed by a question and answer session.

#### **7. ANY OTHER BUSINESS**

There was no other business.

#### **8. ADJOURNMENT**

The meeting adjourned at 4:59pm until 2.00pm on Wednesday 18 September 2013.

---

Liam Twomey, T.D.

Vice Chairman

18 September 2013

## **JOINT SUB-COMMITTEE ON GLOBAL TAXATION**

### **MINUTES OF MEETING OF WEDNESDAY 18 SEPTEMBER 2013**

The Joint sub-Committee met at 2:12 p.m. in Committee Room 4, a quorum being present.

#### **1. MEMBERS PRESENT**

The following members were present:

Deputies: Pearse Doherty, Michael McGrath, Dara Murphy and Liam Twomey (*in the chair*).

Senators: Thomas Byrne and Lorraine Higgins\*.

Apologies: Deputy Ciarán Lynch

\* In substitution for Senator Tom Sheahan.

#### **In Private Session**

#### **2. ITEM DISCUSSED IN PRIVATE SESSION**

#### **3. ITEM DISCUSSED IN PRIVATE SESSION**

#### **4. ITEM DISCUSSED IN PRIVATE SESSION**

#### **In Public Session**

#### **5. REVIEW OF GLOBAL TAXATION ARCHITECTURE IN THE CONTEXT OF BASE EROSION AND PROFIT SHARING**

Mr. Gary Tobin and Ms. Kate Levey, Department of Finance accompanied by Mr. Eamonn O'Dea and Ms. Deirdre Behan, Office of the Revenue Commissioners, made some opening remarks. This was followed by a question and answer session.

#### **6. ANY OTHER BUSINESS**

There was no other business.

#### **7. ADJOURNMENT**

The meeting adjourned *sine die* at 4:01 p.m.

---

Ciarán Lynch, T.D.

Chairman

19 February 2014