



TITHE AN OIREACHTAIS

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

TUARASCÁIL BHLIANTÚIL 2015

HOUSES OF THE OIREACHTAS

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

ANNUAL REPORT 2015

31/FPER/034

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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 20 January 2016, the Joint Committee agreed that all these items should be included in this report covering the period from 1 January 2015 to 31 December 2015.

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 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.

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. Meetings were also webcast making them available worldwide on the internet. Since

September 2014 the proceedings of Committees in public session, typically recorded but occasionally live, are broadcast on the dedicated parliamentary channel Oireachtas TV. The station is available on UPC Channel 207 and Sky Channel 574.

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.

Copies of other reports published by the Joint Committee are also available on the Oireachtas Committee website pages at 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 33 occasions during the period under report. The number of hours of discussion involved in these meetings was in excess of 61.

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 1 occasion during the period under report. The number of hours of discussion involved in this meeting was less than 1.

The subject matter of the meeting of the Select Committee, including the groups, organisations or individuals who attended the meeting, is

detailed in *Appendix 5*. The proceedings (Imeachtaí) of this Select Committee meeting are attached at *Appendix 6*.

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 17.

5.4 Dáil Select sub-Committee on Public Expenditure and Reform

The Select sub-Committee on Public Expenditure and Reform met 6 times during the period under report and the number of hours discussion involved in these meetings was 8.

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

The Select sub-Committee on the Department of the Taoiseach met 3 times during the period under report and the number of hours discussion involved in these meetings was 2.

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 11 times 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 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 each of the committees was as follows:

COMMITTEE NAME	NUMBER OF WITNESSES
Joint Committee	100

7. Committee Reports Published

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

- Report on hearings in relation to the Draft General Scheme of the Finance Bill (Tax Appeals Commission) Bill;
- Report on hearings in relation to the provision of insurance in areas at risk of flooding;
- Report on hearings in relation to the European Commission's Green Paper on Building a Capital Markets Union; and
- Report in relation to the Draft General Scheme of a Public Sector Standards Bill, 2015.

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: 2-4 February 2015
Brussels, Belgium.
Members travelling: Deputies Liam Twomey (Chairman), Regina Doherty and Stephen Donnelly
Accompanying Official: Kieran Lenihan (Clerk)
2. Purpose of travel: OECD Parliamentary Days
Date and Destination: 24-27 February 2015
Paris, France.

Members travelling: Deputy Liam Twomey (Chairman)

Accompanying Official: Kieran Lenihan (Clerk)

3. Purpose of travel: Finance Chairpersons' Meeting

Date and Destination: 18-20 April 2015

Riga, Latvia.

Members travelling: Deputy Liam Twomey (Chairman)

Accompanying Official: Kieran Lenihan (Clerk)

4. Purpose of travel: Eurofi High-Level Seminar

Date and Destination: 21-24 April 2015

Riga, Latvia.

Members travelling: Deputy Arthur Spring (Chairman)

Accompanying Official: Eoin Hartnett (Senior Clerk)

5. Purpose of travel: OECD Forum

Date and Destination: 1-3 June 2015

Paris, France.

Members travelling: Deputy Liam Twomey (Chairman)

Accompanying Official: Kieran Lenihan (Clerk)

6. Purpose of travel: EU Taxe Meeting

Date and Destination: 16-17 June 2015

Brussels, Belgium.

Members travelling: Deputy Liam Twomey (Chairman)

Accompanying Official: Kieran Lenihan (Clerk)

7. Purpose of travel: Eurofi Meeting

Date and Destination: 8-11 September 2015

Luxembourg, Luxembourg.

Members travelling: Deputy Liam Twomey (Chairman)

Accompanying Official: Kieran Lenihan (Clerk)

8. Purpose of travel: OECD Parliamentary Network
Date and Destination:. 30 September – 2 October 2015
Paris, France.
Members travelling: Deputy Pat Rabbitte
Accompanying Official: Kieran Lenihan (Clerk)
9. Purpose of travel: OECD BEPS Conference
Date and Destination:. 18-19 October 2015
Paris, France.
Members travelling: Deputy Pat Rabbitte
Accompanying Official: Kieran Tuohy (Administrative Officer)
10. Purpose of travel: Eurofi Meeting
Date and Destination:. 8-10 November 2015
Luxembourg, Luxembourg.
Members travelling: Deputy Pat Rabbitte
Accompanying Official: Kieran Lenihan (Clerk)

9. EU Mainstreaming

9.1 *Legislative Proposals*

From January to December 2015, the Joint sub-Committee on EU Scrutiny-Finance and Public Expenditure considered EU matters at 11 meetings involving consideration of some 94 legislative proposals, of which further action or scrutiny was taken on the following proposals:

PROPOSAL NO.	PROPOSAL TITLE	OUTCOME
COM(2014)473	Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – Sixth Report on economic, social and territorial cohesion: investment for jobs and growth	Agreed to write to the Department of Public Expenditure and Reform to request an update on on-going discussions surrounding this proposal.
COM(2014)494	Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – Guidelines on the applications of the measures linking effectiveness of the European Structural and Investment Funds to sound economic governance according to Article 23 of Regulation (EU) 1303/2013	Agreed to write to the Department of Public Expenditure and Reform to request an update on on-going discussions surrounding this proposal.
COM(2015)63	Green Paper – Building a Capital Markets Union {SWD(2015) 13 final}	Agreed to arrange hearings and invite stakeholders to discuss the merits of a Capital Market Union. Report formally submitted to the European Commission on 13

		May as part of its consultation process on this Communication.
COM(2015)300	Draft General Budget of the European Union for the financial year 2016 – General Introduction General statement of revenue – General statement of revenue and expenditure by section	Agreed to write to the Department of Finance to request regular updates on 2016 EU budget negotiations.
COM(2015)302	Communication from the Commission to the European Parliament and the Council - A Fair and Efficient Corporate Tax System in the European Union: 5 Key Areas for Action {SWD(2015) 121 final}	Agreed to write to the Department of Finance to invite officials to brief the Committee on taxation matters arising from the Communication
COM(2015)365	Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) No 1303/2013 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 and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund as regards specific measures for Greece	Agreed to write to the Department of Public Expenditure and Reform requesting that it inform the Committee of any developments in regard to this proposal and also to provide an update on the disbursement of funds and the additional absorption of structural funding by Greece resulting from the implementation of this proposal.

COM(2015)447	Proposal for a Council Regulation amending Regulation (EU, Euratom) No 609/2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements	Agreed to write to the Department of Finance to seek additional clarification on two aspects of the proposal: (i) the compensatory mechanism to be used to compensate the EU budget from the application of negative interest rates to own resource balances and (ii) the methodology used to calculate Ireland's contribution(s) to the EU budget.
COM(2015)472	Proposal for a Regulation of the European Parliament and of the Council laying down common rules on securitisation and creating a European framework for simple, transparent and standardised securitisation and amending Directives 2009/65/EC, 2009/138/EC, 2011/61/EU and Regulations (EC) No 1060/2009 and (EU) No 648/2012 (Text with EEA relevance) {SWD(2015) 185 final} {SWD(2015) 186 final}	Agreed to write to stakeholders requesting observations on the contents and potential implications arising from the implementation of both proposals.
COM(2015)473	Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) No 575/2013 on prudential requirements for credit institutions and investment firms (Text with EEA	Agreed to write to stakeholders requesting observations on the contents and potential implications arising from the

	relevance) {SWD(2015) 186 final	implementation of both proposals.
COM(2015)603	Proposal for a Council Decision laying down measures in view of progressively establishing unified representation of the euro area in the International Monetary Fund	Agreed to write to the Department of Finance to request additional information arising from recent ECOFIN discussions on this proposal
COM(2015)701	Proposal for a Regulation of the European Parliament and of the Council on the establishment of the Structural Reform Support Programme for the period 2017 to 2020 and amending Regulations (EU) No 1303/2013 and (EU) No 1305/2013 {SWD(2015)750 final}	Agreed to write to the Department of Finance to seek additional clarification in regard to the subsidiarity element of this proposal.

9.2 EU Council Meetings

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

JC Meeting Date	Minister	EU Council meeting
10 February	Mr Simon Harris, Minister of State at the Department of Finance	ECOFIN (17 February)
16 June	Mr Michael Noonan, Minister for Finance	ECOFIN (19 June)
1 December	Mr Michael Noonan, Minister for Finance	ECOFIN (8 December)

10. Report on Functions and Powers

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



Liam Twomey T.D.

Chairman

20 January 2016

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)

Chairman:	Liam Twomey (FG) (Chair) ¹³
Deputies:	Richard Boyd Barrett (PBP) Tom Barry (FG) ¹⁵ Ciaran Cannon (FG) ¹⁶ Ciara Conway (LAB) ¹² Michael Creed (FG) Pearse Doherty (SF) Regina Doherty (FG) ³ Stephen S. Donnelly (IND) Timmy Dooley (FF) ⁵ Alan Farrell (FG) ⁴ Seán Fleming (FF) Ciarán Lynch (LAB) ¹³ Mary Lou McDonald (SF) Michael McGrath (FF) Paul Murphy (SP) ¹⁴ Kieran O'Donnell (FG) Pat Rabbitte (LAB) ⁷ Arthur Spring (LAB) Peadar Toibín (SF) ¹⁸ Brian Walsh (FG) ¹⁷
Senators:	Seán D. Barrett (IND) Paul Coghlan (FG) ¹¹ Michael D'Arcy (FG) Aideen Hayden (LAB) (Vice-Chair) ¹³ Marc MacSharry (FF) ¹⁹ Tom Sheahan (FG)

Notes:

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 Feargháil.
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)

Chairman:	Liam Twomey (FG) (Chair) ¹²
Deputies:	Richard Boyd Barrett (PBP)
	Tom Barry (FG) ¹⁴
	Ciaran Cannon (FG) ¹⁵
	Ciara Conway (LAB) ¹¹
	Michael Creed (FG)
	Pearse Doherty (SF)
	Regina Doherty (FG) ³
	Stephen S. Donnelly (IND)
	Timmy Dooley (FF) ⁵
	Alan Farrell (FG) ⁴
	Seán Fleming (FF)
	Ciarán Lynch (LAB) ¹²
	Mary Lou McDonald (SF)
	Michael McGrath (FF)
	Paul Murphy (SP) ¹³
	Kieran O'Donnell (FG)
	Pat Rabbitte (LAB) ⁷
	Arthur Spring (LAB)
	Peadar Toibín (SF) ¹⁷
	Brian Walsh (FG) ¹⁶

Notes:

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 Fearghaíl.
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 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.
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.
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12. Deputy Liam Twomey was elected chairman on 7 Oct 2014 on resignation of Deputy Ciarán Lynch as Chairman.
13. Deputy Paul Murphy appointed on 23 October 2014 in place of Deputy Joe Higgins.
14. Deputy Tom Barry replaced Deputy Dara Murphy by Order of the Dáil on 18 November 2014.
15. Deputy Ciaran Cannon replaced Deputy Heather Humphreys by Order of the Dáil on 18 November 2014.
16. Deputy Brian Walsh replaced Deputy Simon Harris by Order of the Dáil on 18 November 2014.
17. Deputy Peadar Toibín replaced Deputy Brian Stanley by Order of the Dáil on 18 December 2014.

List of Members (Select sub-Committee on Finance)

Chairman: Liam Twomey (FG)⁷

Deputies: Richard Boyd Barrett (PBP)
Ciara Conway (LAB)⁶
Pearse Doherty (SF)
Alan Farrell (FG)⁵
Ciarán Lynch (LAB)⁷
Michael McGrath (FF)
Kieran O'Donnell (FG)
Brian Walsh (FG)⁸

Notes:

1. Deputies appointed to the Committee by order of the Dáil on 9 June 2011
2. Deputy Alex White elected as Chairman on 23 June 2011
3. Deputy Liam Twomey elected as Vice Chairperson on 23 June 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 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.
6. Deputy Ciara Conway appointed on 24 September 2014 in place of Deputy Aodhán Ó Ríordáin following his appointment as Minister of State.
7. Deputy Liam Twomey was elected chairman on 7 Oct 2014 on resignation of Deputy Ciarán Lynch as Chairman.
8. Deputy Brian Walsh replaced Deputy Simon Harris by Order of the Dáil on 18 November 2014.

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

Chairman: Liam Twomey (FG)⁶

Deputies: Tom Barry (FG)⁷
Ciaran Cannon (FG)⁸
Michael Creed (FG)
Regina Doherty (FG)⁵
Stephen S. Donnelly (IND)
Seán Fleming (FF)
Mary Lou McDonald (SF)
Arthur Spring (LAB)

Notes:

1. Deputies appointed to the Committee by order of the Dáil on 9 June 2011
2. Deputy Alex White elected as Chairman on 23 June 2011
3. Deputy Liam Twomey elected as Vice Chairperson on 23 June 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 Regina Doherty appointed on 3 July 2013 in place of Deputy Peter Mathews.
6. Deputy Liam Twomey was elected chairman on 7 Oct 2014 on resignation of Deputy Ciarán Lynch as Chairman
7. Deputy Tom Barry replaced Deputy Dara Murphy by Order of the Dáil on 18 November 2014.
8. Deputy Ciaran Cannon replaced Deputy Heather Humphreys by Order of the Dáil on 18 November 2014.

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

Chairman: Liam Twomey (FG)⁶

Deputies: Tom Barry (FG)⁸
Ciaran Cannon (FG)⁹
Seán Fleming (FF)
Ciarán Lynch (LAB)⁶
Paul Murphy (SP)⁷
Pat Rabbitte (LAB)⁵
Peadar Toibín (SF)¹¹
Brian Walsh (FG)¹⁰

Notes:

1. Deputies appointed to the Committee by order of the Dáil on 9 June 2011
2. Deputy Alex White elected as Chairman on 23 June 2011
3. Deputy Liam Twomey elected as Vice Chairperson on 23 June 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 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.
6. Deputy Liam Twomey was elected chairman on 7 Oct 2014 on resignation of Deputy Ciarán Lynch as Chairman
7. Deputy Paul Murphy appointed on 23 October 2014 in place of Deputy Joe Higgins
8. Deputy Tom Barry replaced Deputy Dara Murphy by Order of the Dáil on 18 November 2014.
9. Deputy Ciaran Cannon replaced Deputy Heather Humphreys by Order of the Dáil on 18 November 2014.
10. Deputy Brian Walsh replaced Deputy Simon Harris by Order of the Dáil on 18 November 2014.
11. Deputy Peadar Toibín replaced Deputy Brian Stanley by Order of the Dáil on 18 December 2014.

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

Chairman:	Liam Twomey (FG) ⁶
Deputies:	Ciara Conway (LAB) ⁵ Pearse Doherty (SF) Ciaran Lynch (LAB) ⁶ Michael McGrath (FF) Paul Murphy (SP) ⁷ Brian Walsh (FG) ⁸
Senators:	Marc MacSharry (FF) ⁹ Tom Sheahan (FG)

Notes:

1. Deputies appointed to the Committee by order of the Dáil on 9 June 2011
2. Deputy Alex White elected as Chairman on 23 June 2011
3. Deputy Liam Twomey elected as Vice Chairperson on 23 June 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 Ciara Conway appointed on 24 September 2014 in place of Deputy Aodhán Ó Ríordáin following his appointment as Minister of State.
6. Deputy Liam Twomey was elected chairman on 7 Oct 2014 on resignation of Deputy Ciarán Lynch as Chairman
7. Deputy Paul Murphy appointed on 23 October 2014 in place of Deputy Joe Higgins
8. Deputy Brian Walsh replaced Deputy Simon Harris by Order of the Dáil on 18 November 2014.
9. Senator Marc MacSharry replaced Senator Thomas Byrne on 12 March 2015.

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

Chairman:	Liam Twomey (FG) ⁶
Deputies:	Richard Boyd Barrett (PBP) Tom Barry (FG) ⁷ Ciara Conway (LAB) ⁵ Pearse Doherty (SF) Ciarán Lynch (LAB) Michael McGrath (FF)
Senators:	Marc MacSharry (FF) Tom Sheahan (FG)

Notes:

1. Deputies appointed to the Committee by order of the Dáil on 9 June 2011
2. Deputy Alex White elected as Chairman on 23 June 2011
3. Deputy Liam Twomey elected as Vice Chairperson on 23 June 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 Ciara Conway appointed on 24 September 2014 in place of Deputy Aodhán Ó Ríordáin following his appointment as Minister of State.
6. Deputy Liam Twomey was elected chairman on 7 Oct 2014 on resignation of Deputy Ciarán Lynch as Chairman
7. Deputy Tom Barry replaced Deputy Dara Murphy by Order of the Dáil on 18 November 2014.
8. Senator Marc MacSharry replaced Senator Thomas Byrne on 12 March 2015.

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
J140 14/1/2015	Private Meeting	
J141 21/1/2015	<p>i. Overview of the operations and functioning of the Office of Government Procurement</p> <p>ii. Overview of the financial aspects of the Annual Growth Survey 2015</p>	<p><i>Officials from the Office of Government Procurement</i></p> <ul style="list-style-type: none"> • Mr. Paul Quinn, Chief Procurement Officer • Mr. Vincent Campbell, Policy Director • Ms. Theresa Ryan, Communications Manager • Ms. Gráinne McGuckin, Principal Officer <p><i>Officials from the Department of Finance</i></p> <ul style="list-style-type: none"> • Mr. John McCarthy, Chief Economist • Mr. John Hogan, Assistant Secretary • Mr. Shane Enright • Mr. Nico Petris
J142 27/1/2015	Pre-Legislative Scrutiny on the Draft Heads of the Finance (Tax Appeals Commission) Bill	<p><i>Officials from the Department of Finance</i></p> <ul style="list-style-type: none"> • Mr Gary Tobin, Assistant Secretary • Mr Des O'Leary • Mr Kevin Nolan <ul style="list-style-type: none"> • Mr Brian Keegan, CAAB-I • Ms Cora O'Brien, Irish Tax Institute • Ms Brian Duffy, William Fry

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
J143 28/1/2015	Overview of the Comprehensive Review of Expenditure 2015-2017	<ul style="list-style-type: none"> • Mr Brendan Howlin TD, Minister for Public Expenditure and Reform <p><i>Officials from the Department of Public Expenditure and Reform</i></p> <ul style="list-style-type: none"> • Ms Deirdre Hanlon • Mr Ronan Gallagher • Ms Annette Connolly • Mr Barry O'Brien • Mr Peter Brazel • Mr John Kinnane
J144 10/2/2015	Pre-ECOFIN Council Briefing	<ul style="list-style-type: none"> • Mr Michael Noonan TD, Minister for Finance <p><i>Officials from the Department of Finance</i></p> <ul style="list-style-type: none"> • Mr John McCarthy, Chief Economist • Mr Pat Casey, Principal Officer • Mr Nico Petris • Mr Brendan O'Leary
J145 25/2/2015	Pre-Legislative Scrutiny on the Draft Heads of the Finance (Tax Appeals Commission) Bill. [resumed]	<p><i>Office of the Appeals Commissioner</i></p> <ul style="list-style-type: none"> • Mr John TC O'Callaghan • Mr Rónán F Kelly
J146 11/3/2015	Overview of operations and functioning of the National Lottery	<ul style="list-style-type: none"> • Ms Tara Buckley, RGDATA • Mr Vincent Jennings, CSNA • Mr Joe Tierney, CSNA • Mr Liam Soylan, Lottery Regulator • Mr Dermot Griffin, Premier Lotteries • Mr Eddie Banville, Premier Lotteries
J147 25/3/2015	Private Meeting	

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
J148 31/3/2015	Scrutiny of COM(2015)63 – European Commission’s Green Paper on Capital Markets union	<p><i>Session A: 2pm</i></p> <ul style="list-style-type: none"> • Mr Ian Talbot, Chief Executive, Chambers Ireland • Mr Mark O’Mahoney, Director of Policy Chambers Ireland • Ms Regina Breheny, Director General, Irish Venture Capital Association <p><i>Session B: 3pm</i></p> <ul style="list-style-type: none"> • Mr Frank O’Dwyer, Chief Executive, Irish Association of Investment Managers • Mr Pat Lardner, Chief Executive, Irish Funds Industry Association • Mr Gavin Purtill, Head of Capital Markets, Banking and Payments Federation of Ireland • Mr Felix Regan, Head of Communications, Banking and Payments Federation of Ireland <p><i>Session C: 4pm</i></p> <ul style="list-style-type: none"> • Mr Peter Brown, Institute of Investing and Financial Training • Dr Constantin Gurdgiev <p><i>Session D: 5pm</i></p> <ul style="list-style-type: none"> • Mr Aidan Carrigan, Assistant Secretary, Department of Finance • Mr Niall O’Sullivan, Department of Finance • Ms Rosie Keane, Department of Finance • Mr Oliver Gilvarry, Central Bank of Ireland • Mr David Owens, Central Bank of Ireland

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
J151 22/4/2015	Overview of the Banking Sector in Ireland	<i>Allied Irish Banks</i> <ul style="list-style-type: none"> • Mr David Duffy, CEO • Mr Mark Bourke, Chief Financial Officer • Mr Bernard Byrne, Director of Retail and Business Banking • Mr Brendan O'Connor, Head of Financial Solutions Group
J152 29/4/2015	Overview of the Banking Sector in Ireland (resumed)	<i>Session A: 2pm, Ulster Bank</i> <ul style="list-style-type: none"> • Mr Jim Brown, CEO • Mr Paul Stanley, Chief Financial Officer • Mr Stephen Bell, Chief Risk Officer <i>Session B: 4.15pm, Bank of Ireland</i> <ul style="list-style-type: none"> • Mr Richie Boucher, CEO • Mr Liam McLoughlin, Chief Executive, Retail Ireland • Mr Stephen Mason, Director (MARS) • Mr Pat Farrell, Head of Group Communications
J153 6/5/2015	Private Meeting	
J154 13/5/2015	Overview of the Banking Sector in Ireland (resumed)	<i>Permanent TSB</i> <ul style="list-style-type: none"> • Mr Jeremy Masding, Group CEO • Mr Glen Lucken, Group Chief Financial Officer • Mr Shane O'Sullivan, Managing Director of Asset Management Unit • Mr Ger Mitchell, Mortgage, Consumer Finance and Insurance Director
J155 26/5/2015	Overview of the 2015 Country Specific Recommendations	<ul style="list-style-type: none"> • Mr Pierre Moscovici, European Commissioner for Economic and Financial Affairs, Taxation and Customs • Ms Barbara Nolan, EC Representative in Ireland • Mr Simon O'Connor, EC Representative in Ireland • Mr Martin Larch, DG ECFIN

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
J156 28/5/2015	Overview of the Banking Sector in Ireland (resumed)	<ul style="list-style-type: none"> • Patrick Honohan, Governor, Central Bank of Ireland
J157 10/6/2015	Pre-Legislative Scrutiny of the Intergovernmental Agreement on the transfer and mutualisation of contributions to the Single Resolution Mechanism	<ul style="list-style-type: none"> • Mr Aidan Carrigan, Assistant Secretary, Department of Finance • Mr Cathal Sheridan, Department of Finance • Mr Chris Mills, Central Bank of Ireland
J158 11/6/2015	Fiscal Assessment Report – June 2015	<i>Irish Fiscal Advisory Council</i> <ul style="list-style-type: none"> • Prof John McHale, Chairman • Dr Róisín O’Sullivan, Member • Dr Íde Kearney, Member • Dr Thomas Conefrey, Chief Economist
J159 16/6/2015	Pre-ECOFIN Council Briefing	<ul style="list-style-type: none"> • Mr Michael Noonan TD, Minister for Finance <i>Officials from the Department of Finance</i> <ul style="list-style-type: none"> • Mr Nicholas O’Brien, Assistant Secretary • Mr Aidan Carrigan, Assistant Secretary • Mr John McCarthy, Chief Economist
J160 1/7/2015	Private Meeting	

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
J161 8/7/2015	<p>i. Matters relating to Quantitative Easing</p> <p>ii. Pre-Legislative Scrutiny of the General Scheme of a Public Sector Standards Bill</p>	<p><i>Session A: 2.15pm</i></p> <ul style="list-style-type: none"> • Mr Dan O'Brien, IIEA • Dr Stephen Kinsella, University of Limerick • Dr Constantin Gurdgiev, Trinity College Dublin <p><i>Session B: 5pm</i> <i>Officials from the Department of Public Expenditure and Reform</i></p> <ul style="list-style-type: none"> • Mr William Beausang, Assistant Secretary • Ms Evelyn O'Connor, Principal Officer • Mr Kieran Sheedy, Assistant Principal
J162 15/7/2015	Latest Eurozone developments and future implications for the euro	<ul style="list-style-type: none"> • Mr Colm McCarthy • Prof Frank Barry, Trinity College Dublin
J163 23/9/2015	Private Meeting	
J164 30/9/2015	Mid-Year Review of the 2015 Estimates for Public Services – Vote 13	<p><i>Officials from the Office of Public Works</i></p> <ul style="list-style-type: none"> • Ms Clare McGrath, Chairman • Mr Mick Long, Accountant • Mr Tony Smyth, Director of Engineering Services • Ms Ann Marie Walsh
J165 6/10/2015	The Committee stood adjourned, a quorum not being present.	
J166 6/10/2015	Macroeconomic forecast in the context of Budget 2016	<p><i>Officials from the Department of Finance</i></p> <ul style="list-style-type: none"> • Mr John McCarthy, Chief Economist • Mr Brendan O'Connor, Assistant Principal • Ms Laura Weymes, Assistant Principal • Mr Ian Power

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
J167 7/10/2015	Motion re Referral to Joint Committee of proposed approval by Dáil Éireann and Seanad Éireann of the transfer of proceeds from the sale of the State's shareholding in Aer Lingus	Mr Simon Harris TD, Minister of State at the Department of Finance <i>Officials from the Department of Finance</i> <ul style="list-style-type: none"> • Mr Tom A. O'Connell • Mr Eoin Dorgan
J168 4/11/2015	Private Meeting	
J169 11/11/2015	Pre legislative scrutiny of the Draft General Scheme of a Public Sector Standards Bill	<ul style="list-style-type: none"> • Dr Elain Byrne, European Commission on Governance in Ireland <i>Standards in Public Office Commission</i> <ul style="list-style-type: none"> • Mr Dan O'Keeffe, Chairman • Peter Tydall, Member • Jim O'Keeffe, Member • Mr Paddy Walsh, Secretary • Mr Brian McKeivitt, Secretariat
J170 25/11/2015	Review of the Credit Union Sector in Ireland	<i>Credit Union Development Association</i> <ul style="list-style-type: none"> • Mr Kevin Johnson, CEO • Ms Elaine Larke <i>Credit Union Managers' Association</i> <ul style="list-style-type: none"> • Mr Sean Hosford, Chairman • Ms Lisa Stapleton <i>Irish League of Credit Unions</i> <ul style="list-style-type: none"> • Mr Ed Farrell, CEO • Mr John Knox

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
J171 1/12/2015	Pre-ECOFIN Council Briefing	<ul style="list-style-type: none"> • Mr Michael Noonan TD, Minister for Finance <p><i>Officials from the Department of Finance</i></p> <ul style="list-style-type: none"> • Mr Nicholas O'Brien, Assistant Secretary • Mr Aidan Carrigan, Assistant Secretary • Mr Gary Tobin, Assistant Secretary • Mr John McCarthy, Chief Economist • Mr Rónán Hession, Principal Officer
J172 3/12/2015	Fiscal Assessment Report – November 2015	<p><i>Irish Fiscal Advisory Council</i></p> <ul style="list-style-type: none"> • Prof John McHale, Chairman • Mr Sebastian Barnes, Member • Dr Róisín O'Sullivan, Member • Dr Íde Kearney, Member • Mr Michael G. Tutty, Member • Dr Thomas Conefrey, Chief Economist
J173 16/12/2015	<p>i. Overview of the operations and functioning of NAMA</p> <p>ii. Review of the Credit Union Sector in Ireland</p>	<p><i>NAMA</i></p> <ul style="list-style-type: none"> • Mr Frank Daly, Chairman • Mr Brendan McDonagh, CEO • Mr Donal Rooney, Chief Financial Officer • Mr Michael Moriarty, Head of Asset Recovery • Ms Mary Birmingham, Head of Asset Management <p><i>Registry of Credit Unions</i></p> <ul style="list-style-type: none"> • Ms Anne Marie McKiernan, Registrar of Credit unions • Ms Elaine Byrne, Deputy Registrar of Credit Unions

APPENDIX 4: Minutes of Proceedings of the Joint Committee

JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM MINUTES OF MEETING OF WEDNESDAY 14 JANUARY 2015

The Joint Committee met at 2.11 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Michael Creed, Jim Daly*, Regina Doherty, Stephen Donnelly, Timmy Dooley, Seán Fleming, Mary Lou McDonald, Michael McGrath, Kieran O'Donnell, Pat Rabbitte, Peadar Tóibín, Liam Twomey (*in the chair*) and Brian Walsh.

Senators: Seán D Barrett, Thomas Byrne, Michael D'Arcy and Aideen Hayden.

Apologies: Senator Paul Coghlan.

*In substitution for Deputy Tom Barry.

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

Liam Twomey, T.D.

Chairman

21 January 2015

JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 21 JANUARY 2015

The Joint Committee met at 2.35 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Tom Barry, Michael Creed, Pearse Doherty, Regina Doherty, Alan Farrell, Seán Fleming, Mary Lou McDonald, Michael Mc Grath, Paul Murphy, Arthur Spring, Peadar Tóibín and Liam Twomey

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

Apologies: 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. Overview of Operations and Functioning of the Office of Government Procurement (Session 1)

The Chairman welcomed the following witnesses from the Office of Government Procurement to the meeting:

1. Mr Paul Quinn, CEO.
2. Mr Vincent Campbell – Policy Director,
3. Ms Theresa Ryan, Communications Manager

and Ms Gráinne McGuckin, Principal Officer from the Department of Public Expenditure and Reform

Mr. Quinn made an opening statement. A question and answer session ensued.

Suspension of Meeting

The Committee agreed to suspend the meeting at 16.07 p.m. The meeting resumed at 16.19p.m.

In Public Session

8. The Annual Growth Survey, Alert Mechanism report and the European Investment Plan (Session 2)

The Chairman welcomed the following witnesses from the Department of Finance to the meeting:

1. John McCarthy, Chief Economist
2. John Hogan, Assistant Secretary, Banking Division
3. Shane Enright
4. Nico Petris

Mr. McCarthy and Mr Hogan made an opening statement. A question and answer session ensued.

The meeting suspended from 4.46 p.m. to 5.04 p.m. due to a Dáil vote.

9. ADJOURNMENT

The meeting adjourned at 5.59 p.m. sine die.

Liam Twomey, T.D.

Chairman

27 January 2015

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF TUESDAY 27 JANUARY 2015**

The Joint Committee met at 2.13 p.m. in Committee Room 1, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Dara Calleary*, Aine Collins**, Pearse Doherty, Timmy Dooley, Michael McCarthy***, Michael McGrath, Paul Murphy, Kieran O'Donnell, Pat Rabbitte and Liam Twomey (*in the chair*).

Senators: Thomas Byrne, Aileen Hayden and Michael Mullins****.

Apologies: Mary Lou McDonald and Peadar Toibín.

*In substitution for Deputy Seán Fleming.

**In substitution for Deputy Tom Barry.

***In substitution for 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

5. ITEM DISCUSSED IN PRIVATE SESSION

In Public Session

6. Pre legislative Scrutiny on the Draft Heads of the Finance (Tax Appeals Commission) Bill (Officials from the Department of Finance and the Office of the Revenue Commissioners) (Session I)

The Chairman welcomed the following witnesses from the Department of Finance and the Office of the Revenue Commissioners to the meeting:

- Mr Gary Tobin, Department of Finance;
- Mr Des O'Leary, Department of Finance;
- Ms. Anita Kelly; Department of Finance and
- Mr. Gerry Smyth, Assistant Secretary and Ms. Jean Kennedy from the Office of the Revenue Commissioners

Mr. O'Leary and Mr. Smyth made opening statements. A question and answer session ensued.

Suspension of Meeting

The Committee agreed to suspend the meeting at 3.54 p.m. The meeting resumed at 4.06 p.m.

In Public Session

7. Pre legislative Scrutiny on the Draft Heads of the Finance (Tax Appeals Commission) Bill (Mr. Brian Keegan, CCAB-I, Ms. Cora O'Brien, Irish Tax) (Session II)

The Chairman welcomed the following witnesses to the meeting:

- Mr Brian Keegan, Director of Taxation, Consultative Committees of Accountancy Bodies Ireland;
- Ms Cora O'Brien, Director of Technical Services, Irish Tax Institute; and
- Mr Brian Duffy, Tax Partner and Ms. Mary Dineen, William Fry Tax/Tax Ireland

Mr. Keegan, Ms. O'Brien and Mr. Duffy made opening statements. A question and answer session ensued.

8. ADJOURNMENT

The meeting adjourned at 5.20 p.m. until 3.00 p.m. on Wednesday 28 January 2015.

Liam Twomey, T.D.

Chairman

28 January 2015

JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 28 JANUARY 2015

The Joint Committee met at 3.03 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Tom Barry, Regina Doherty, Timmy Dooley, Robert Dowds*, Alan Farrell, Seán Fleming, Ciarán Lynch, Mary Lou McDonald, Paul Murphy, Kieran O'Donnell and Pat Rabbitte.

Senators: Aideen Hayden (*in the chair*).

Apologies: Peadar Toibín.

Other Members Attending: Senator Mary Moran.

*In substitution for Deputy Ciara Conway.

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. RECORDING OF DECISIONS TAKEN AT THE JOINT SUB-COMMITTEE ON EU SCRUTINY MEETING OF 28 JANUARY 2015

The Chairman referred to the meeting of the sub-Committee on EU Scrutiny-Finance and Public Expenditure earlier that day. He read the following decisions into the public record:

Proposals for further scrutiny: COM(2014)473 and COM(2014)494;

Proposals for no further scrutiny: COM(2014)564, COM(2014)565, COM(2014)648, COM(2014)650, COM(2014)461, COM(2014)637, COM(2014)641, COM(2014)649, COM(2014)724 and COM(2014)491.

Proposals for noting as adopted: COM(2014)541 and COM(2014)710

It was agreed to adopt the recommendations of the sub-Committee.

6. Overview of the Comprehensive Expenditure Report 2015-17

The Chairman welcomed the following witnesses to the meeting:

- Mr. Brendan Howlin TD, Minister for Public Expenditure and Reform.
- Ms. Deirdre Hanlon, Department of Public Expenditure and Reform.
- Mr. Ronan Gallagher, Department of Public Expenditure and Reform.
- Ms. Annette Connolly, Department of Public Expenditure and Reform.
- Mr. Barry O'Brien, Department of Public Expenditure and Reform.
- Mr. Peter Brazel, Department of Public Expenditure and Reform.

- Mr. John Kinnane, Department of Public Expenditure and Reform.

Minister Howlin made an opening statement. A question and answer session ensued.

7. ADJOURNMENT

The meeting adjourned at 4.35 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

10 February 2015

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF TUESDAY 10 FEBRUARY 2015**

The Joint Committee met at 6.42 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Tom Barry, Ciaran Cannon, Pearse Doherty, Regina Doherty, Michael McGrath, Kieran O'Donnell and Liam Twomey (*in the chair*).

Senators: Sean D. Barrett, Thomas Byrne and Aideen Hayden.

Apologies: Deputies Seán Fleming, Peadar Toibin and Senator Paul Coghlan.

In Public Session

2. RECORDING OF DECISIONS TAKEN AT THE JOINT SUB-COMMITTEE ON EU SCRUTINY MEETING OF 10 FEBRUARY 2015

The Chairman referred to the meeting of the sub-Committee on EU Scrutiny-Finance and Public Expenditure earlier that day. He read the following decisions into the public record:

Proposals for no further scrutiny: COM(2014)401 and 408, COM(2014)722, COM(2014)728, COM(2014)730, COM(2014)736, COM(2014)741 and COM(2015)10.

Proposals for noting as adopted: COM(2014)653 and COM(2014)704.

It was agreed to adopt the recommendations of the sub-Committee.

The Chairman also referred to the circulation of the Finance Committee-Draft EU Scrutiny 2015 Work Programme in advance of the meeting. It was agreed to approve the Draft Work Programme and forward to the EU Scrutiny Unit for inclusion in the overall EU Affairs Programme.

3. PRE-ECOFIN COUNCIL BRIEFING [MR. MICHAEL NOONAN TD, MINISTER FOR FINANCE]

The Chairman welcomed the following representatives to the meeting:

- Mr. Michael Noonan TD, Minister for Finance.
- Mr. John McCarthy, Department of Finance.
- Mr. Pat Casey, Department of Finance.
- Mr. Nico Petris, Department of Finance and
- Mr. Brendan O'Leary, Department of Finance.

Minister Noonan made an opening statement. A question and answer session ensued.

Suspension of Meeting

The Committee agreed to suspend the meeting at 8.00 p.m. The meeting resumed at 8.01 p.m.

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. ITEM DISCUSSED IN PRIVATE SESSION

Liam Twomey, T.D.

Chairman

25 February 2015

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 25 FEBRUARY 2015**

The Joint Committee met at 2.36 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Tom Barry, Pearse Doherty, Regina Doherty, Timmy Dooley, Seán Fleming, Michael McGrath, Paul Murphy, Jonathan O'Brien*, Kieran O'Donnell and Pat Rabbitte.

Senators: Paul Coghlan and Aideen Hayden (*in the chair*).

Apologies: Liam Twomey.

*In substitution for Deputy Peadar Toibín.

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. Pre legislative Scrutiny on the Draft Heads of the Finance (Tax Appeals Commission) Bill (Mr. John O'Callaghan, Office of the Appeal Commissioners)

The Chairman welcomed Mr. John O'Callaghan from the Office of the Appeal Commissioners to the meeting:

Mr. O' Callaghan made opening remarks. A question and answer session ensued.

7. ADJOURNMENT

The meeting adjourned at 4.10 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

11 March 2015

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 11 MARCH 2015**

The Joint Committee met at 2.15 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Tom Barry, Jerry Buttimer*, Regina Doherty, Alan Farrell, Seán Fleming, Mary Lou McDonald, Paul Murphy, Pat Rabbitte, Joe Reilly**, Arthur Spring and Liam Twomey (*in the chair*).

Senators: Paul Coghlan and Martin Conway***.

*In substitution for Deputy Michael Creed.

**In substitution for Deputy Ciaran Cannon.

***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

Suspension of Meeting

The Committee agreed to suspend the meeting at 2.34 p.m. The meeting resumed at 2.36 p.m.

In Public Session

8. Overview of Operations and Functioning of the National Lottery (Representatives of the Retail, Grocery, Dairy and Allied Trade Association (RGDATA) and Convenience Stores and Newsagents Association (CSNA)) (Session I)

The Chairman welcomed Ms. Tara Buckley, Director General, RGDATA and Mr. Vincent Jennings, CEO and Mr. Joe Tierney, National Executive, CSNA to the meeting:

Ms. Buckley and Mr. Jennings made opening statements. A question and answer session ensued.

Suspension of Meeting

The Committee agreed to suspend the meeting at 3.32 p.m. The meeting resumed at 3.35 p.m.

In Public Session

9. Overview of Operations and Functioning of the National Lottery (Representatives of Premier Lotteries Ireland (PLI) and The Office of the National Lottery Regulator) (Session II)

The Chairman welcomed Mr. Dermot Griffin, Chief Executive and Mr. Eddie Banville, Premier Lotteries Ireland and Mr. Liam Sloyan, National Lottery Regulator to the meeting:

Mr. Griffin and Mr. Sloyan made opening statements. A question and answer session ensued.

10. ADJOURNMENT

The meeting adjourned at 5.32 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

25 March 2015

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 25 MARCH 2015**

The Joint Committee met at 2.51 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Tom Barry, Timmy Dooley, Seán Fleming, Pat Rabbitte, Brendan Ryan*,
Peadar Tóibín, Liam Twomey (*in the chair*) and Brian Walsh.

Senators: Paul Coghlan, Aileen Hayden and Tom Sheahan.

*In substitution for Deputy Ciara Conway.

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 at 3.19 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

31 March 2015

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF TUESDAY 31 MARCH 2015**

The Joint Committee met at 2.10 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Ciaran Cannon, Stephen Donnelly, Alan Farrell, Anthony Lawlor*, Ciarán Lynch, Michael McGrath, Kieran O'Donnell, Pat Rabbitte and Liam Twomey (*in the chair*).

Senators: Aileen Hayden, Tom Sheahan and Fergal Quinn***.

*In substitution for Deputy Michael Creed.

**In substitution for Senator Sean D. Barrett.

Apologies: Deputy Ciara Conway and Marc MacSharry.

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

Suspension of Meeting

The Committee agreed to suspend the meeting at 2.13 p.m. The meeting resumed at 2.15 p.m.

In Public Session

8. Scrutiny of COM(2015)63 – European Commission's Green Paper on Building a Capital Markets Union (Session I)

The Chairman welcomed Ms. Regina Breheny, Director General, Irish Venture Capital Association (IVCA) and Mr. Mark O'Mahoney, Director of Policy, Chambers Ireland to the meeting:

Mr. O'Mahoney and Ms. Breheny made opening statements. A question and answer session ensued.

Suspension of Meeting

The Committee agreed to suspend the meeting at 3.10 p.m. The meeting resumed at 3.14 p.m.

In Public Session

9. Scrutiny of COM(2015)63 – European Commission’s Green Paper on Building a Capital Markets Union (Session II)

The Chairman welcomed Mr. Frank O’Dwyer, Chief Executive, Irish Association of Investment Managers (IAIM), Mr. Pat Lardner, Chief Executive, Irish Funds Industry Association (IFIA) and Mr. Gavin Purthill, Head of Capital Markets and Mr. Felix O’Regan, Head of Communications from the Banking and Payments Federation Ireland (BPMFI) to the meeting:

Mr. Lardner, Mr. O’Dwyer and Mr. Purthill made opening statements. A question and answer session ensued.

Suspension of Meeting

The Committee agreed to suspend the meeting at 4.05 p.m. The meeting resumed at 4.15 p.m.

In Public Session

10. Scrutiny of COM(2015)63 – European Commission’s Green Paper on Building a Capital Markets Union (Session III)

The Chairman welcomed Mr. Peter Brown, Lecturer in Finance, Institute of Investing and Financial Trading, and Dr. Constantin Gurdgiev, Adjunct Lecturer in Finance, Trinity College Dublin, to the meeting:

Mr. Brown and Dr. Gurdgiev made opening statements. A question and answer session ensued.

Suspension of Meeting

The Committee agreed to suspend the meeting at 5.07 p.m. The meeting resumed at 5.14 p.m.

11. Scrutiny of COM(2015)63 – European Commission’s Green Paper on Building a Capital Markets Union (Session IV)

The Chairman welcomed Mr. Aidan Carrigan, Assistant Secretary, Mr. Niall O’Sullivan and Ms. Rosie Keane, Markets and Securities Unit, from the Department of Finance and Mr. Oliver Gilvarry and Mr. David Owens, Central Bank of Ireland, to the meeting:

Mr. Carrigan and Mr. Gilvarry made opening statements. A question and answer session ensued.

Suspension of Meeting

The Committee agreed to suspend the meeting at 5.20 p.m. due to a Dáil vote. The meeting resumed at 5.44 p.m.

12. ADJOURNMENT

The meeting adjourned at 6.00 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

1 April 2015

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 1 APRIL 2015**

The Joint Committee met at 2.14 p.m. in Committee Room 3, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Pat Breen*, Ciaran Cannon, Pearse Doherty, Regina Doherty, Stephen Donnelly, Seán Fleming, Mary Lou McDonald, Michael McGrath, Kieran O'Donnell, Pat Rabbitte, Arthur Spring and Liam Twomey (*in the chair*).

Senators: Sean D. Barrett and Tom Sheahan.

*In substitution for Deputy Michael Creed.

Apologies: Senators Paul Coghlan and Marc MacSharry.

In Private Session

2. ITEM DISCUSSED IN PRIVATE SESSION

3. ITEM DISCUSSED IN PRIVATE SESSION

4. ITEM DISCUSSED IN PRIVATE SESSION

Suspension of Meeting

The Committee agreed to suspend the meeting at 2.16 p.m. The meeting resumed at 2.17 p.m.

In Public Session

5. Issues pertaining to the liquidation of Setanta Insurance

The Chairman welcomed from the Department of Finance, Mr. Rónán Hession and Mr. Antoine MacDonnacha; the Liquidator, Mr. Paul Mercieca and his colleague Dr. Mathew Bianchi; and the Accountant of the Courts of Justice, Mr. Sean Quigley and his colleague Ms. Denise Mullins.

Mr Hession, Mr. Mercieca and Mr. Quigley and made opening statements. A question and answer session ensued.

Suspension of Meeting

The Committee agreed to suspend the meeting at 4.00 p.m. due to a Dáil vote. The meeting resumed at 4.18 p.m.

In Public Session

6. Motions re Freedom of Information Act 2014 (Effective Date for Certain Bodies) Order 2015 & Freedom of Information Act 2014 (Exempted Public Bodies) Order 2015

The Chairman welcomed the Minister of Public Expenditure and Reform, Mr. Brendan Howlin TD, and thanked him for briefing the Committee on the motions.

Consideration of the motions was concluded satisfactorily and a message was sent to the Dáil and the Seanad acquainting them that the Committee had completed its consideration of the motions.

12. ADJOURNMENT

The meeting adjourned at 5.02 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

15 April 2015

JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 15 APRIL 2015

The Joint Committee met at 12.10 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Tom Barry, Michael Creed, Timmy Dooley, Seán Fleming, Kathleen Lynch*, Michael McGrath, Paul Murphy, Kieran O'Donnell, Arthur Spring, Peadar Toibín, Liam Twomey (*in the chair*) and Brian Walsh.

Senators: Sean D. Barret, Paul Coghlan and Aideen Hayden.

*In substitution for Deputy Ciaran Lynch.

Apologies: Senator Marc MacSharry.

In Public Session

2. Provision of insurance in areas at risk of flooding and subsidence

The Committee met with Mr. Lawrence Owens of the Cork Business Association and Dr. Swenja Surminski of the LSE to discuss issues relating to the provision of insurance in areas at risk of flooding and subsidence.

Following opening statements by Mr. Owens and Dr. Surminski a question and answer session with the members ensued. On conclusion, the Chairman thanked the witnesses for their participation in the meeting.

Suspension of Meeting

The Committee agreed to suspend the meeting at 1.36 p.m. The meeting resumed at 2.24 p.m.

In the unavoidable absence of the Chairman, the Vice-Chair, Senator Hayden, took the Chair.

In Public Session

3. Provision of insurance in areas at risk of flooding and subsidence

The Committee met with Mr. Tony Smyth and Mr. Brian Brogan of the OPW and Mr. Kevin Thompson and Mr. Michael Hannon of Insurance Ireland to continue its deliberations on issues relating to the provision of insurance in areas at risk of flooding and subsidence.

Following opening statements by Mr. Smyth and Mr. Thompson a question and answer session with the members ensued. On conclusion, the Chairman thanked the witnesses for their participation in the meeting.

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 at 3.32 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

22 April 2015

JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 22 APRIL 2015

The Joint Committee met at 2.02 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Tom Barry, Ciaran Cannon, Michael Creed, Jim Daly*, Regina Doherty, Stephen Donnelly, Timmy Dooley, Robert Dowds**, Seán Fleming, Michael McGrath, Michael McNamara***, Paul Murphy, Kieran O'Donnell, Pat Rabbitte, Peadar Toibín, Liam Twomey (*in the chair*) and Brian Walsh.

Senators: Paul Coghlan and Aideen Hayden.

Also present was Deputy Shane Ross.

*In substitution for Deputy Alan Farrell.

**In substitution for Deputy Ciaran Lynch.

***In substitution for Deputy Arthur Spring.

Apologies: Senator Marc MacSharry.

In Private Session

2. ITEM DISCUSSED IN PRIVATE SESSION

Suspension of Meeting

The Committee agreed to suspend the meeting at 2.03 p.m. The meeting resumed at 2.05 p.m.

In Public Session

3. Overview of the Banking Sector in Ireland

The Chairman welcomed the following representatives to the meeting:

- Mr. David Duffy, Chief Executive, Allied Irish Banks,
- Mr. Mark Bourke, Chief Financial Officer, Allied Irish Banks,
- Mr. Bernard Byrne, Head of Personal, Business and Corporate Banking in the Republic of Ireland, Allied Irish Banks, and
- Mr. Brendan O'Connor, Head of Financial Solutions Group.

Mr. Duffy made an opening statement. A question and answer session ensued.

Suspension of Meeting

The Committee agreed to suspend the meeting at 4.24 p.m. The meeting resumed at 4.28 p.m.

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. ADJOURNMENT

The meeting adjourned at 4.30 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

29 April 2015

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 29 APRIL 2015**

The Joint Committee met at 2.02 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Tom Barry, Ray Butler*, Michael Colreavy**, Michael Creed, Stephen Donnelly, Seán Fleming, Michael McGrath, Michael McNamara***, Pat Rabbitte, Arthur Spring, Peadar Toibín, Liam Twomey (*in the chair*) and Brian Walsh.

Senators: Paul Coghlan.

Also present was Deputy Shane Ross.

*In substitution for Deputy Ciaran Cannon.

**In substitution for Deputy Mary Lou McDonald.

***In substitution for Deputy Ciaran Lynch.

Apologies: Senator Marc MacSharry.

In Private Session

2. ITEM DISCUSSED IN PRIVATE SESSION

Suspension of Meeting

The Committee agreed to suspend the meeting at 2.03 p.m. The meeting resumed at 2.05 p.m.

In Public Session

3. Overview of the Banking Sector in Ireland

The Chairman welcomed the following representatives to the meeting:

- Mr. Jim Brown, Chief Executive, Ulster Bank;
- Mr. Paul Stanley, Chief Financial Officer, Ulster Bank; and
- Mr. Stephen Bell, Chief Risk Officer Ulster Bank.

Mr. Brown made an opening statement. A question and answer session ensued.

Suspension of Meeting

The Committee agreed to suspend the meeting at 3.54 p.m. The meeting resumed at 4.15 p.m.

On his return, the Deputy Twomey took the Chair at 4.15 p.m.

In Public Session

4. Overview of the Banking Sector in Ireland

The Chairman welcomed the following representatives to the meeting:

- Mr. Richie Boucher, Chief Executive, Bank of Ireland;
- Mr. Liam McLoughlin, Chief Executive, Retail Ireland, Bank of Ireland;
- Mr. Stephen Mason, Director (MARS), Bank of Ireland; and
- Mr. Pat Farrell, Head of Group Communications, Bank of Ireland.

Mr. Boucher made an opening statement. A question and answer session ensued.

Suspension of Meeting

The Committee agreed to suspend the meeting at 6.01 p.m. The meeting resumed at 6.03 p.m.

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 at 6.31 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

6 May 2015

JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 6 MAY 2015

The Joint Committee met at 2.04 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Michael Creed, Regina Doherty, Stephen Donnelly, Alan Farrell, Seán Fleming, Mary Lou McDonald, Paul Murphy, Pat Rabbitte, Peadar Toibín and Liam Twomey (*in the chair*).

Senators: Paul Coghlan and Aileen Hayden.

Apologies: Senator Marc MacSharry.

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. ADJOURNMENT

The meeting adjourned at 3.13 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

13 May 2015

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 13 MAY 2015**

The Joint Committee met at 2.10 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Michael Colreavy*, Michael Creed, Jim Daly**, Pearse Doherty, Regina Doherty, Stephen Donnelly, Timmy Dooley, Dessie Ellis***, Alan Farrell, Frank Feighan****, Seán Fleming, Brendan Griffin*****, Martin Heydon*****, Ciaran Lynch, Michael McNamara*****, Paul Murphy, Pat Rabbitte, Brendan Ryan*****, and Peadar Toibín.

Senators: Seán D. Barrett, Paul Coghlan and Aideen Hayden (*in the chair*).

Apologies: Deputies Mary Lou McDonald and Liam Twomey; and Senator Marc MacSharry.

Also present was Senator Gerard Craughwell.

*In substitution for Deputy Mary Lou McDonald.

**In substitution for Deputy Tom Barry.

***In substitution for Deputy Pearse Doherty, for part of the meeting.

****In substitution for Deputy Ciaran Cannon.

*****In substitution for Deputy Liam Twomey.

*****In substitution for Deputy Kieran O'Donnell.

*****In substitution for Deputy Ciaran Lynch, for part of the meeting.

*****In substitution for Deputy Ciara Conway.

In the unavoidable absence of the Chairman, the Vice-Chair, Senator Hayden, took the Chair.

In Private Session

2. ITEM DISCUSSED IN PRIVATE SESSION

Suspension of Meeting

The Committee agreed to suspend the meeting at 2.12 p.m. The meeting resumed at 2.16 p.m.

In Public Session

3. Overview of the Banking Sector in Ireland

The Chair welcomed the following representatives of Permanent TSB to the meeting:

- Mr. Jeremy Masding, Group Chief Executive, Permanent TSB;
- Mr. Glen Lucken, Group Chief Financial Officer, Permanent TSB;
- Mr. Shane O'Sullivan, Managing Director of Asset Management Unit, Permanent TSB; and
- Mr. Ger Mitchell, Consumer and Finance Director, Permanent TSB.

Mr. Masding made an opening statement. A question and answer session ensued.

Suspension of Meeting

The Committee agreed to suspend the meeting at 4.01 p.m. The meeting resumed at 4.06 p.m.

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. ITEM DISCUSSED IN PRIVATE SESSION****11. ADJOURNMENT**

The meeting adjourned at 5.04 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

26 May 2015

JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF TUESDAY 26 MAY 2015

The Joint Committee met at 2.06 p.m. in Committee Room 3, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Michael Creed, Michael McGrath, Michael McNamara*, Joe O'Reilly**, Peadar Toibín and Liam Twomey (*in the chair*).

Senators: Aileen Hayden and Terry Leyden***.

Apologies: Deputy Mary Lou McDonald and Senators Paul Coghlan and Marc MacSharry.

Also present was Senator Gerard Craughwell.

*In substitution for Deputy Ciaran Lynch.

**In substitution for Deputy Regina Doherty.

***In substitution for Senator Marc MacSharry.

In Public Session

2. Overview of the 2015 Country Specific Recommendations

The Chair welcomed the following representatives of the European Commission to the meeting:

- Mr. Pierre Moscovici, European Commissioner for Economic and Financial Affairs, Taxation and Customs;
- Ms. Barbara Nolan, Head of Representation in Ireland;
- Mr. Simon O'Connor, Member of Cabinet; and
- Mr. Martin Larch, Head of Unit, DG ECFIN

Mr. Moscovici made an opening statement. A question and answer session ensued.

Suspension of Meeting

The Committee agreed to suspend the meeting at 3.14 p.m. The meeting resumed at 3.15 p.m.

In Private Session

3. ITEM DISCUSSED IN PRIVATE SESSION

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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 at 3.23 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

28 May 2015

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF THURSDAY 28 MAY 2015**

The Joint Committee met at 2.12 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Michael Creed, Bernard Durkan*, Seán Fleming, Derek Keating**, Seán Kyne***, Paul Murphy, Pat Rabbitte and Arthur Spring.

Senators: Aileen Hayden (*in the chair*).

Apologies: Senators Paul Coghlan and Marc MacSharry.

*In substitution for Deputy Ciaran Cannon.

**In substitution for Deputy Tom Barry.

***In substitution for Deputy Regina Doherty.

In the unavoidable absence of the Chairman, the Vice-Chair, Senator Hayden, took the Chair.

Suspension of Meeting

The Committee agreed to suspend the meeting at 2.12 p.m. The meeting resumed at 2.13 p.m.

In Public Session

2. Overview of the Banking Sector

The Chair welcomed Professor Patrick Honohan, Governor of the Central Bank of Ireland.

Prof. Honohan made an opening statement. A question and answer session ensued.

Suspension of Meeting

The Committee agreed to suspend the meeting at 3.56 p.m. The meeting resumed at 3.57 p.m.

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 at 4.02 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

10 June 2015

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 10 JUNE 2015**

The Joint Committee met at 2.10 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Tom Barry, Michael Creed, Regina Doherty, Alan Farrell, John Paul Phelan*, Peadar Tóibín, Liam Twomey (*in the chair*) and Brian Walsh.

Senators: Aileen Hayden.

Apologies: Deputies Pearse Doherty and Mary Lou McDonald and Senators Paul Coghlan and Marc MacSharry.

*In substitution for Deputy Ciaran Cannon.

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

Suspension of Meeting

The Committee agreed to suspend the meeting at 2.43 p.m. The meeting resumed at 2.48 p.m.

In Public Session

8. Pre Legislative Scrutiny of the Draft General Scheme of a Bill to provide for functions for the Minister for Finance and powers to spend in relation to the Agreement on the Transfer and Mutualisation of Contributions to the Single Resolution Fund

The Chairman welcomed the following witnesses from the Department of Finance:

- Mr Aidan Carrigan, Assistant Secretary; and
- Mr Cathal Sheridan.

Mr. Carrigan made opening an opening statement. A question and answer session ensued.

9. ADJOURNMENT

As there was no other business the meeting adjourned at 3.41 p.m. *sine die*.

Liam Twomey

Chairman

11 June 2015

JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF THURSDAY 11 JUNE 2015

The Joint Committee met at 2.10 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Tom Barry, Michael Creed, Regina Doherty, Alan Farrell, John Paul Phelan*, Peadar Tóibín, Liam Twomey (*in the chair*) and Brian Walsh.

Senators: Aideen Hayden (*in the chair*).

Apologies: Deputies Pearse Doherty and Mary Lou McDonald and Senators Paul Coghlan and Marc MacSharry.

*In substitution for Deputy Ciaran Cannon.

In the unavoidable absence of the Chairman, the Vice-Chair, Senator Hayden, took the Chair.

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

Suspension of Meeting

The Committee agreed to suspend the meeting at 2.43 p.m. The meeting resumed at 2.48 p.m.

In Public Session

8. Fiscal Assessment Report – June 2015

The Chairman welcomed the following witnesses from the Irish Fiscal Advisory Council:

- Prof John McHale, Chair;
- Dr Róisín O’Sullivan;
- Dr Íde Kearney; and
- Dr Thomas Conefrey, Chief Economist and Head of Secretariat.

Prof McHale made opening an opening statement. A question and answer session ensued.

9. ADJOURNMENT

As there was no other business the meeting adjourned at 3.41 p.m. *sine die*.

Liam Twomey

Chairman

16 June 2015

JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF TUESDAY 16 JUNE 2015

The Joint Committee met at 6.10 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Tom Barry, Andrew Doyle*, Seán Fleming, Paul Murphy, Éamon Ó Cuív**, Kieran O'Donnell, Pat Rabbitte, Peadar Tóibín and Brian Walsh.

Senators: Paul Coghlan and Mark Daly***.

Apologies: Deputies Mary Lou McDonald and Liam Twomey; and Senator Marc MacSharry.

*In substitution for Deputy Ciaran Cannon.

**In substitution for Deputy Timmy Dooley.

***In substitution for Senator Seán Barrett.

2. ELECTION OF TEMPORARY CHAIRMAN

In the unavoidable absence of the Chairman and Vice-Chair, the Clerk asked for nominations for a temporary Chair. Deputy Walsh nominated Deputy Barry. Deputy Fleming seconded the nomination and the Committee agreed. Deputy Barry took the Chair.

In Private Session

The Committee agreed to go into private session at 6.11 p.m.

3. ITEM DISCUSSED IN PRIVATE SESSION

4. ITEM DISCUSSED IN PRIVATE SESSION

5. ITEM DISCUSSED IN PRIVATE SESSION

6. ITEM DISCUSSED IN PRIVATE SESSION

Suspension of Meeting

The Committee agreed to suspend the meeting at 6.13 p.m. The meeting resumed at 6.14 p.m.

In Public Session

8. Pre-Econfin Council Briefing

The Chairman welcomed the following witnesses from the Department of Finance:

- Mr Michael Noonan TD, Minister for Finance;
- Mr Nicholas O'Brien;
- Mr Pat Casey;
- Mr Aidan Carrigan; and
- Mr John McCarthy.

The Minister made opening an opening statement. A question and answer session ensued.

9. ADJOURNMENT

As there was no other business the meeting adjourned at 7.29 p.m. *sine die*.

Liam Twomey

Chairman

1 July 2015

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 1 JULY 2015**

The Joint Committee met at 2.31 p.m. in Committee Room 4 in private session, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Ciaran Cannon, Alan Farrell, Seán Fleming, Anthony Lawlor*, Seán Kyne, Pat Rabbitte, Arthur Spring and Brian Walsh.

Senators: Paul Coghlan and Jim D’Arcy**.

Apologies: Deputy Liam Twomey; and Senators Aideen Hayden and Marc MacSharry.

*In substitution for Deputy Tom Barry.

**In substitution for Senator Michael D’Arcy.

2. ELECTION OF TEMPORARY CHAIRMAN

In the unavoidable absence of the Chairman and Vice-Chair, the Clerk asked for nominations for a temporary Chair. Deputy Spring was nominated by Deputy Cannon and was agreed by the Committee. Deputy Spring took the Chair.

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

As there was no other business the meeting adjourned at 2.42 p.m. *sine die*.

Arthur Spring

Temporary Chairman

8 July 2015

JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 8 JULY 2015

The Joint Committee met at 2.07 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Timmy Dooley, Alan Farrell, Seán Fleming, Mary Lou McDonald, Paul Murphy, Arthur Spring and Peadar Tóibín.

Senators: Seán D Barrett and Paul Coghlan.

Apologies: Deputy Liam Twomey and Senator Marc MacSharry.

Deputy Padraig Mac Lochlainn also attended.

2. ELECTION OF TEMPORARY CHAIRMAN

In the unavoidable absence of the Chairman and Vice-Chair, the Clerk asked for nominations for a temporary Chair. Deputy Spring was nominated by Deputy Cannon and the Committee agreed. Deputy Spring took the Chair.

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

Suspension of Meeting

The Committee agreed to suspend the meeting at 2.11 p.m. The meeting resumed at 2.13 p.m.

In Public Session

7. Matters relating to Quantitative Easing

The Chairman welcomed the following witnesses:

- Dr Constantin Gurdgiev, Adjunct Lecturer, Trinity College Dublin;
- Dr Stephen Kinsella, Senior Lecturer, University of Limerick; and
- Mr Dan O'Brien, Chief Economist, Institute of International and European Affairs.

The witnesses made opening statements. A question and answer session ensued.

Suspension of Meeting

Due to a Dáil vote the Committee agreed to suspend the meeting at 2.55 p.m. The meeting resumed at 3.14 p.m.

7. Matters relating to Quantitative Easing (resumed)

Suspension of Meeting

Due to a Dáil vote the Committee agreed to suspend the meeting at 3.20 p.m. The meeting resumed at 3.38 p.m.

7. Matters relating to Quantitative Easing (resumed)

Suspension of Meeting

Due to a Dáil vote the Committee agreed to suspend the meeting at 4.04 p.m. The meeting resumed at 4.19 p.m.

7. Matters relating to Quantitative Easing (resumed)

Suspension of Meeting

The Committee agreed to suspend the meeting at 4.54 p.m. The meeting resumed at 5.14 p.m.

In Public Session

8. Pre-Legislative Scrutiny of the General Scheme of a Public Sector Standards Bill 2015

The Chairman welcomed the following witnesses from the Department of Public Expenditure and Reform:

- Mr William Beausang, Assistant Secretary;
- Ms Evelyn O'Connor, Principal Officer; and
- Mr Kieran Sheedy, Assistant Principal.

Mr Beausang made an opening statement. A question and answer session ensued.

9. ADJOURNMENT

As there was no other business the meeting adjourned at 6.13 p.m. *sine die*.

Liam Twomey

Chairman

15 July 2015

JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 15 JULY 2015

The Joint Committee met at 2.38 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Tom Barry, Ciaran Cannon, Michael Creed, Anne Ferris*, Pat Rabbitte, Peadar Tóibín and Liam Twomey (*in the Chair*).

Senators: Martin Conway** and Aideen Hayden.

Apologies: Deputy Alan Farrell and Senator Marc MacSharry.

*In the absence of Deputy Ciaran Lynch.

**In the absence of 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

Suspension of Meeting

The Committee agreed to suspend the meeting at 2.40 p.m. The meeting resumed at 2.41 p.m.

In Public Session

7. RECORDING OF DECISIONS TAKING AT THE JOINT SUB-COMMITTEE ON EU SCRUTINY

The Committee agreed to adopt the following recommendations of the Joint sub-Committee:

Proposals for further scrutiny: COM (2015) 300 and COM (2015) 302.

Proposals for no further scrutiny: COM (2015) 231; COM (2015) 237; COM (2015) 238 and 281; COM (2015) 237; COM (2015) 282 and COM (2015) 289.

8. LATEST EUROZONE DEVELOPMENTS AND FUTURE IMPLICATIONS FOR THE EURO

The Chairman welcomed the following witnesses:

- Mr Colm McCarthy, Economist
- Prof. Frank Barry, Economist, Trinity College Dublin

The witnesses made opening statements. A question and answer session ensued.

9. ADJOURNMENT

As there was no other business the meeting adjourned at 4.46 p.m. *sine die*.

Liam Twomey

Chairman

23 September 2015

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 23 SEPTEMBER 2015**

The Joint Committee met at 2.11 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Jerry Buttimer*, Ciaran Cannon, Pearse Doherty, Anthony Lawlor**, Michael McGrath, Paul Murphy, Kieran O'Donnell, Pat Rabbitte, and Liam Twomey (*in the Chair*).

Senators: Aideen Hayden.

Apologies: Deputy Ciaran Lynch.

*In the absence of Deputy Tom Barry.

**In the absence of Deputy Michael Creed.

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

As there was no other business the meeting adjourned at 2.53 p.m. *sine die*.

Liam Twomey

Chairman

30 September 2015

JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 30 SEPTEMBER 2015

The Joint Committee met at 2.11 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Ciaran Cannon, Timmy Dooley, Andrew Doyle*, Seán Fleming, Ciaran Lynch, Mary Lou McDonald, Michael McGrath, Kieran O'Donnell, Pat Rabbitte, and Liam Twomey (*in the Chair*).

Senators: Martin Conway** and Aileen Hayden.

*In the absence of Deputy Tom Barry.

**In the absence of Senator Martin Conway.

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

Suspension of Meeting

The Committee agreed to suspend the meeting at 2.18 p.m. The meeting resumed at 2.21 p.m.

In Public Session

7. RECORDING OF DECISIONS TAKING AT THE JOINT SUB-COMMITTEE ON EU SCRUTINY

The Committee agreed to adopt the following recommendations of the Joint sub-Committee:

Proposals for further scrutiny: COM (2015) 365.

Proposals for no further scrutiny: COM (2015) 317; COM (2015) 328; COM (2015) 333; COM (2015) 351; COM (2015) 353; COM (2015) 370; COM (2015) 372 and COM (2015) 416.

8. MID-TERM REVIEW OF ESTIMATES [OPW VOTE]

The Chairman welcomed the following witnesses:

- Ms Clare McGrath, Chariman, OPW
- Mr Mick Long, Accountant
- Mr Tony Smyth, Director of Engineering Services

Ms McGrath made an opening statement. A question and answer session ensued.

Suspension of Meeting

The Committee agreed to suspend the meeting due to a Dáil vote at 3.11 p.m. The meeting resumed at 3.29 p.m.

9. MID-TERM REVIEW OF ESTIMATES [OPW VOTE] - RESUMED

10. ADJOURNMENT

As there was no other business the meeting adjourned at 4.03 p.m. *sine die*.

Liam Twomey

Chairman

6 October 2015

JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF TUESDAY 6 OCTOBER 2015

The Joint Committee met at 5.11 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Ciaran Cannon, Timmy Dooley, Andrew Doyle*, Seán Fleming, Ciaran Lynch, Mary Lou McDonald, Michael McGrath, Kieran O'Donnell, Pat Rabbitte, and Liam Twomey (*in the Chair*).

Senators: Martin Conway** and Aileen Hayden.

*In the absence of Deputy Tom Barry.

**In the absence of Senator Martin Conway.

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

Suspension of Meeting

The Committee agreed to suspend the meeting at 5.18 p.m. The meeting resumed at 5.21 p.m.

In Public Session

7. MACROECONOMIC FORECAST IN THE CONTEXT OF BUDGET 2016

The Chairman welcomed the following witnesses from the Department of Finance:

- Mr John McCarthy, Chief Economist
- Mr Brendan Crowley, Assistant Principal
- Ms Laura Weymes, Assistant Principal
- Mr Ian Power

Mr McCarthy made an opening statement. A question and answer session ensued.

8. ADJOURNMENT

As there was no other business the meeting adjourned at 6.33 p.m. *sine die*.

Liam Twomey

Chairman

7 October 2015

JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 7 OCTOBER 2015

The Joint Committee met at 4.37 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Jerry Buttimer*, Ciaran Cannon, Alan Farrell, Seán Fleming, Mary Lou McDonald, Michael McGrath, Paul Murphy, Kieran O'Donnell, Joe O'Reilly**, Pat Rabbitte and Liam Twomey (*in the Chair*).

Senators: Seán D. Barrett, Aileen Hayden and Michael Mullins***.

Apologies were received from Senator Marc McSharry

*In the absence of Deputy Tom Barry.

**In the absence of Deputy Michael Creed.

***In the absence of Senator Paul Coghlan.

In Public Session

2. MOTION RE. REFERRAL TO JOINT COMMITTEE OF PROPOSED APPROVAL BY DÁIL ÉIREANN AND SEANAD ÉIREANN OF THE TRANSFER OF PROCEEDS FROM THE SALE OF THE STATE'S SHAREHOLDING IN AER LINGUS

The Chairman welcomed the following witnesses from the Department of Finance:

- Mr Simon Harris TD, Minister of State at the Department of Finance
- Mr Tom A. O'Connell
- Mr Eoin Dorgan

The Minister made an opening statement. A question and answer session ensued.

On conclusion, the Chairman thanked the Minister and his officials for attending. It was agreed that the Clerk, in accordance with Standing Order 87, will send a message to the Clerks of the Dáil and Seanad confirming that consideration of the motions is complete.

Suspension of Meeting

The Committee agreed to suspend at 5.26 p.m. The meeting resumed at 5.27 p.m.

In Private Session

3. ITEM DISCUSSED IN PRIVATE SESSION

4. ITEM DISCUSSED IN PRIVATE SESSION

5. ITEM DISCUSSED IN PRIVATE SESSION

6. ADJOURNMENT

As there was no other business the meeting adjourned at 5.29 p.m. *sine die*.

Liam Twomey

Chairman

4 November 2015

**JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 4 NOVEMBER 2015**

The Joint Committee met at 2.41pm in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Tom Barry, Eric Byrne*, Ciaran Cannon, Padraig MacLochlainn**, Michael McGrath, and Liam Twomey (*in the Chair*).

Senators: Paul Coghlan and Aileen Hayden.

Apologies were received from Senator Marc McSharry

*In the absence of Deputy Ciara Conway.

**In the absence of Deputy Peadar Tóibín.

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. ITEM DISCUSSED IN PRIVATE SESSION

11. ITEM DISCUSSED IN PRIVATE SESSION

12. ADJOURNMENT

As there was no other business the meeting adjourned at 3.09pm *sine die*.

Liam Twomey

Chairman

11 November 2015

JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 11 NOVEMBER 2015

The Joint Committee met at 2.14pm in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Ray Butler*, Ciaran Cannon, Mary Lou McDonald, Paul Murphy, Kieran O'Donnell, Brendan Ryan** and Liam Twomey (*in the Chair*).

Senators: Paul Coghlan and Michael D'Arcy.

Apologies were received from Deputies Pearse Doherty and Ciaran Lynch.

*In the absence of Deputy Tom Barry.

**In the absence of Deputy Ciara Conway.

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

Suspension of Meeting

The Committee agreed to suspend at 2.16 p.m. The meeting resumed at 2.17 p.m.

In Public Session

6. PRE-LEGISLATIVE SCRUTINY OF THE DRAFT GENERAL SCHEME OF A PUBLIC SECTOR STANDARDS BILL

The Chairman welcomed Dr Elaine Byrne and the following witnesses from the Standards in Public Office Commission:

- Mr Dan O'Keeffe, Chairman
- Mr Peter Tyndal, Ombudsman
- Mr Jim O'Keeffe
- Mr Paddy Walsh
- Mr Brian McKevitt

Dr Elaine Byrne, Mr Dan O'Keeffe, Mr Jim O'Keeffe and Mr Tyndal all made opening statements. A question and answer session ensued.

7. ADJOURNMENT

As there was no other business the meeting adjourned at 3.50pm *sine die*.

Liam Twomey

Chairman

25 November 2015

JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF WEDNESDAY 25 NOVEMBER 2015

The Joint Committee met at 12.07pm in Committee Room 2, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Tom Barry, Eric Byrne*, Marcella Corcoran-Kennedy**, Michael Creed, Timmy Dooley, Robert Dowds***, Gabrielle McFadden****, Michael McGrath, Kieran O'Donnell, Arthur Spring, Peadar Toibín, and Liam Twomey (*in the Chair*).

Senators: Senator Catherine Noone*****.

Apologies were received from Senator Michael D'Arcy.

*In the absence of Deputy Ciaran Lynch.

**In the absence of Deputy Ciaran Cannon.

***In the absence of Deputy Pat Rabbitte.

****In the absence of Deputy Regina Doherty.

*****In the absence of 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

Suspension of Meeting

The Committee agreed to suspend at 12.12 p.m. The meeting resumed at 12.13 p.m.

In Public Session

6. REVIEW OF THE CREDIT UNION SECTOR

The Chairman welcomed the following witnesses from the Credit Union representative bodies:

- Mr Kevin Johnson, CEO, Credit Union Development Association (CUDA)
- Ms Elaine Larke, CUDA
- Mr Sean Hosford, Chairman, Credit Union Managers' Association (CUMA)
- Ms Lisa Stapleton, CUMA
- Mr Ed Farrell, CEO, Irish League of Credit Unions (ILCU)
- Mr John Knox, ILCU

After opening statements a question and answer session ensued. The Committee agreed to send a letter to the Minister requesting that he hold off signing the remaining elements of the Credit Union Act into law pending the Committee's engagement with the Registrar of Credit Unions.

7. ADJOURNMENT

As there was no other business the meeting adjourned at 2.01pm *sine die*.

Liam Twomey

Chairman

1 December 2015

JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF TUESDAY 1 DECEMBER 2015

The Joint Committee met at 5.37pm in Committee Room 2, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Regina Doherty, Timmy Dooley, Seamus Healy*, Michael McCarthy**, Michael McGrath, Sandra McLellan***, Dan Neville****, Pat Rabbitte and Peadar Toibín.

Senators: Senators Paul Coughlan and Aileen Hayden (*in the Chair*).

Apologies were received from Deputy Liam Twomey and Senator Michael D'Arcy.

*In the absence of Deputy Richard Boyd Barrett.

**In the absence of Deputy Ciaran Lynch.

***In the absence of Deputy Pearse Doherty.

****In the absence of Deputy Tom Barry.

In Private Session

2. ITEM DISCUSSED IN PRIVATE SESSION

3. ITEM DISCUSSED IN PRIVATE SESSION

4. ITEM DISCUSSED IN PRIVATE SESSION

Suspension of Meeting

The Committee agreed to suspend at 5.38 p.m. The meeting resumed at 5.39 p.m.

In Public Session

5. REVIEW OF THE CREDIT UNION SECTOR

The Chairman welcomed the following witnesses from the Department of Finance:

- Mr Michael Noonan TD, Minister
- Mr Gary Tobin
- Mr Nicholas O'Brien
- Mr Aidan Carrigan
- Mr John McCarthy
- Mr Rónán Hession

Suspension of Meeting

The Committee agreed to suspend at 5.51 p.m. to facilitate the Minister's appearance at Topical Issues in the Dáil. The meeting resumed at 6.22 p.m.

After opening statements a question and answer session ensued.

6. TEMPORARY CHAIRMAN

The Vice-Chair, Senator Hayden, proposed that Deputy Rabbitte take the Chair. This was agreed and Deputy Rabbitte took the Chair at 6.57 p.m.

7. ADJOURNMENT

As there was no other business the meeting adjourned at 7.10 p.m. *sine die*.

Liam Twomey

Chairman

3 December 2015

JOINT COMMITTEE ON FINANCE, PUBLIC EXPENDITURE AND REFORM
MINUTES OF MEETING OF THURSDAY 3 DECEMBER 2015

The Joint Committee met at 2.02 p.m. in Committee Room 4, a quorum being present.

1. MEMBERS PRESENT

The following members were present:

Deputies: Richard Boyd Barrett, Pat Deering*, Robert Dowds**, Amy Lawlor***, Paul Murphy, Pat Rabbitte, Peadar Tóibín and Liam Twomey (*in the Chair*).

Senators: Senator Imelda Henry****.

Apologies were received from Deputies Mary Lou McDonald and Arthur Spring; and Senator Michael D'Arcy.

*In the absence of Deputy Tom Barry.

**In the absence of Deputy Ciaran Lynch.

***In the absence of Deputy Ciaran Cannon.

****In the absence of 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

Suspension of Meeting

The Committee agreed to suspend at 2.06 p.m. The meeting resumed at 2.11 p.m.

In Public Session

6. FISCAL ASSESSMENT REPORT – NOVEMBER 2015

The Chairman welcomed the following witnesses from the Irish Fiscal Advisory Council:

- Prof John McHale
- Mr Sebastian Barnes
- Dr Idé Kearney
- Dr Roisin O'Sullivan
- Mr Michael Tutty
- Dr Thomas Conefrey

After opening statements a question and answer session ensued.

7. ADJOURNMENT

As there was no other business the meeting adjourned at 4.09 p.m. *sine die*.

Liam Twomey

Chairman

16 December 2015

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 Committee which took place during the period under report.

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
S04 21/1/2015	Private Meeting	

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.

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
SSF34 18/2/2015	<p>2015 – Revised Estimates for Public Services – Finance Vote Group</p> <p>a. Vote 7, Office of the Minister for Finance</p> <p>b. Vote 8, Office of the Comptroller and Auditor General</p> <p>c. Vote 9, Office of the Revenue Commissioners</p> <p>d. Vote 10, Office of the Appeal Commissioners</p>	<ul style="list-style-type: none"> • Mr Michael Noonan TD, Minister for Finance
SSF35 28/4/2015	Customs Bill 2014	<ul style="list-style-type: none"> • Mr Seán Sherlock TD, Minister of State at the Department of Foreign Affairs and Trade
SSF36 27/5/2015	Consumer Protection (Regulation of Credit Servicing Firms) Bill 2015 – Committee Stage	<ul style="list-style-type: none"> • Mr Michael Noonan TD, Minister for Finance
SSF37 23/9/2015	Motion re Double Taxation Agreements with Federal Democratic Republic of Ethiopia, Federal Republic of Germany, Pakistan and Republic of Zambia; and Exchange of Information Relating to Tax Matters with the Argentine Republic, Commonwealth of the	<ul style="list-style-type: none"> • Mr Simon Harris TD, Minister of State at the Department of Finance

	Bahamas and the Federation of Saint Kitts and Nevis	
SSF38 7/10/2015	Consideration of Finance (Tax Appeals) Bill 2015	<ul style="list-style-type: none"> • Mr Simon Harris TD, Minister of State at the Department of Finance
SSF39 3/11/2015	<ul style="list-style-type: none"> • Motion re Intergovernmental Agreement on the Transfer and Mutualisation of Contributions to the Single Resolution Fund • Finance (Miscellaneous Provisions) Bill 2015 - Committee Stage 	<ul style="list-style-type: none"> • Mr Michael Noonan TD, Minister for Finance
SSF40 17/11/2015	Finance Bill 2015 – Committee Stage	<ul style="list-style-type: none"> • Mr Michael Noonan TD, Minister for Finance
SSF41 18/11/2015	Finance Bill 2015 – Committee Stage (resumed)	<ul style="list-style-type: none"> • Mr Michael Noonan TD, Minister for Finance • Mr Simon Harris TD, Minister of State at the Department of Finance
SSF42 19/11/2015	Meeting Cancelled	
SSF43 2/12/2015	2015 Supplementary Estimates for Public Services – Vote 7 (Department of Finance), Finance Vote Group	<ul style="list-style-type: none"> • Mr Michael Noonan TD, Minister for Finance

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.

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
SSP28 11/2/2015	<p>Consideration of 2015 Revised Estimates – Vote 13 (Office of Public Works)</p> <p>&</p> <p>Consideration of 2015 Revised Estimates – Department of Public Expenditure and Reform</p> <ul style="list-style-type: none"> a. Vote 11, Public Expenditure and Reform b. Vote 12, Superannuation and Retired Allowances c. Vote 14, State Laboratory d. Vote 15, Secret Service e. Vote 16, Valuation Office f. Vote 17, Public Appointments Service g. Vote 18, Shared Services h. Vote 19, Office of the Ombudsman i. Vote 20, Office of Government 	<ul style="list-style-type: none"> • Mr Simon Harris TD, Minister of State with special responsibility for the Office of Public Works and Minister of State at the Department of Finance • Mr Brendan Howlin TD, Minister for Public Expenditure and Reform

	Procurement	
SSP29 4/3/2015	<ul style="list-style-type: none"> • Consideration of supplementary information received in respect of Revised Estimates for Public Services 2015 (PER Vote Group) • Motion re Finance Act 2004 (Section 91) – (Deferred Surrender to the Central Fund) Order 2015 • Valuation (Amendment)(No. 2) Bill 2012 	<ul style="list-style-type: none"> • Mr Simon Harris TD, Minister of State with special responsibility for the Office of Public Works and Minister of State at the Department of Finance
SSP30 6/5/2015	Statute Law Revision Bill – Committee Stage	<ul style="list-style-type: none"> • Mr Simon Harris TD, Minister of State with special responsibility for the Office of Public Works and Minister of State at the Department of Finance
SSP31 1/7/2015	Houses of the Oireachtas (Appointments to Certain Offices) Bill 2014	<ul style="list-style-type: none"> • Mr Brendan Howlin TD, Minister for Public Expenditure and Reform
SSP32 10/11/2015	Financial Emergency Measures in the Public Interest Bill 2015	<ul style="list-style-type: none"> • Mr Brendan Howlin TD, Minister for Public Expenditure and Reform
SSP33 2/12/2015	2015 Supplementary Estimates for Public Services – Vote 12 (Superannuation and Retired Allowances); and Vote 17 (Public Appointments Service)	<ul style="list-style-type: none"> • Mr Brendan Howlin TD, Minister for Public Expenditure and Reform

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.

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
SST06 18/2/2015	<p>Consideration of 2015 Estimates for the Public Service</p> <ul style="list-style-type: none"> a. Vote 1, President's Establishment b. Vote 2, Department of the Taoiseach c. Vote 3, Office of the Attorney General d. Vote 4, Central Statistics Office e. Vote 5, Office of the Director of Public Prosecutions f. Vote 6, Office of the Chief State Solicitor 	<ul style="list-style-type: none"> • Mr Enda Kenny TD, An Taoiseach • Mr Paul Kehoe TD, Government Chief Whip and Minister of State at the Departments of An Taoiseach and Defence
SST07 4/3/2015	Private Meeting	
SST08 2/12/2015	Supplementary Estimate (Vote 6)(Office of the Chief State Solicitor)	<ul style="list-style-type: none"> • Mr Paul Kehoe TD, Government Chief Whip and Minister of State at the Departments of An Taoiseach and Defence

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

Dé Céadaoin, 18 Feabhra 2015

Wednesday, 18 February 2015

1. Chruinnigh an Coiste ar 5.05 p.m.

1. The Committee met at 5.05 p.m.

2. COMHALTAÍ I LÁTHAIR.

2. MEMBERS PRESENT.

An Teachta Liam Ó Tuama (*i gCeannas*),
an tAire Airgeadais, na Teachtaí Risteard
Buíd Bairéid, Piaras Ó Dochartaigh agus
Micheál Mac Craith.

Deputy Liam Twomey (*in the Chair*),
Minister for Finance, Deputies Richard
Boyd Barrett, Pearse Doherty and Michael
McGrath.

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, 2015 –

The Committee considered the following
Estimates for Public Services for the year
ending 31st December, 2015 –

Vóta 7 — Oifig an Aire Airgeadais
(Meastachán Athbhreithnithe)

Vote 7 — Office of the Minister for
Finance (Revised Estimate)

Vóta 8 — Oifig an Ard-Reachtair
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
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 7.05 p.m.
sine die.

The Committee adjourned at 7.05 p.m.
sine die.

LIAM TWOMEY, T.D.
Chairman

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

Dé Máirt, 28 Aibreán 2015

Tuesday, 28 April, 2015

1. Chruinnigh an Coiste ar 5.00 p.m.

1. The Committee met at 5.00 p.m.

2. COMHALTAÍ I LÁTHAIR¹.

2. MEMBERS PRESENT².

An Teachta Liam Ó Tuama (*i gCeannas*),
An Teachta Seán Ó Searlóg (*an tAire Stáit*
ag an Rionn Gnóthaí Eachtracha agus
Trádála), na Teachtaí Tomás de Barra,
Ailín Ó Fearghail, Micheál Mac Craith,
Peadar Toibín agus Brian Breathnach.

Deputy Liam Twomey (*in the Chair*),
Deputy Seán Sherlock (*Minister of State*
at the Department of Foreign Affairs and
Trade), Deputies Tom Barry, Alan Farrell,
Michael McGrath, Peadar Toibín and
Brian Walsh.

3. AN BILLE CUSTAM, 2014.

3. CUSTOMS BILL 2014.

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*
Searlóg, Aire Stáit ag an Roinn Gnóthaí
Eachtracha agus Trádála):

Amendment proposed (*Deputy Seán*
Sherlock, Minister of State at the
Department of Foreign Affairs and
Trade):

1. In page 8, between lines 26 and 27, to insert the following:

“ “duties of customs” has the same meaning as “import duties” or
“export duties” have, as the case may be, in the Customs Code;”.

Aontaíodh an leasú.

Amendment agreed to.

¹ Ghlac an Teachta Seán Ó Searlóg (*Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*) ionad an tAire Airgeadais [B.O. 92(1)]. Ghlac na Teachtaí Tomás de Barra agus Peadar Toibín ionaid na dTeachtaí Ciarán Ó Domhnaill agus Piaras Ó Dochartaigh faoi seach [B.O. 92(2)].

² Deputy Seán Sherlock (*Minister of State at the Department of Foreign Affairs and Trade*) substituted for the Minister for Finance [S.O. 92(1)]. Deputies Tom Barry and Peadar Toibín substituted for Deputies Kieran O'Donnell and Pearse Doherty respectively [S.O. 92(2)].

Tairgeadh leasú (*An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

2. In page 9, to delete lines 18 and 19.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

3. In page 9, between lines 21 and 22, to insert the following:

“(a) an officer of the Commissioners, not so authorised.”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(iii) *Aontaíodh ailt 3 agus 4.*

(iii) *Sections 3 and 4 agreed to.*

(iv) *Alt 5.*

(iv) *Section 5.*

Tairgeadh leasú (*An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

4. In page 11, line 12, to delete “has been” and substitute “stands”.

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 Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

5. In page 11, line 32, after “may,” to insert “in consultation with the Minister for Transport, Tourism and Sport.”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (An Teachta Peadar Toibín):

Amendment proposed (Deputy Peadar Toibín):

6. In page 12, between lines 11 and 12, to insert the following:

“(6) The Minister shall provide regulations as to how these controls are applied to foreign military aircraft which land within the State.”.

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 Peadar Toibín):

Amendment proposed (Deputy Peadar Toibín):

7. In page 12, between lines 11 and 12, to insert the following:

“(6) The Minister shall provide regulations as to how these controls are applied to foreign military naval craft which land within the State.”.

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.

(vi) Alt 7.

(vi) Section 7.

Tairgeadh leasú (An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála):

Amendment proposed (Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade):

8. In page 12, line 30, to delete “staff,” and substitute “staff”.

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 Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála):

Amendment proposed (Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade):

9. In page 13, line 19, to delete “immediately”.

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 Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála):

Amendment proposed (Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade):

10. In page 13, between lines 26 and 27, to insert the following:

“Report inwards and outwards of vessels

- 9.** (1) The master of a vessel, whether laden or in ballast, entering the State shall—
- (a) under and in accordance with regulations under *subsection (3)*, submit or cause to be submitted a report of the vessel to the Commissioners, and
 - (b) answer all questions relating to the voyage, vessel, passengers, crew, baggage, conveyances and goods or stores carried on board, as may be put to him or her by an officer of customs.
- (2) The master of a vessel, whether laden or in ballast, departing the State shall—
- (a) under and in accordance with regulations under *subsection (3)*, submit or cause to be submitted a report of the vessel to the Commissioners, and
 - (b) answer all questions relating to the voyage, vessel, passengers, crew, baggage, conveyances and goods or stores carried on board, as may be put to him or her by an officer of customs.
- (3) The Commissioners may make regulations for the purposes of *subsections (1) and (2)* specifying—
- (a) the circumstances in which reports are required to be submitted and may specify different reporting requirements for different types and classes of vessel, and for different activities,
 - (b) the place and time for submission of such reports, and
 - (c) the form, manner and particulars of such reports.
- (4) A person who contravenes *subsection (1) or (2)* commits an offence and is liable on summary conviction to a fine of €5,000.”.

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*.

(ix) *Scríosadh* alt 9.

(ix) Section 9 *deleted*.

(x) Alt 10.

(x) Section 10.

Tairgeadh leasú (*An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

11. In page 15, line 1, to delete “immediately”.

Aontaíodh an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

12. In page 15, line 6, to delete “immediately”.

Aontaíodh an leasú.

Amendment *agreed to*.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(xi) Alt nua.

(xi) New section.

Tairgeadh leasú (*An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

13. In page 15, between lines 11 and 12, to insert the following:

“Report inwards and outwards of aircraft

11. (1) The pilot-in-command of an aircraft entering the State shall—

- (a) under and in accordance with regulations under *subsection (3)*, submit or cause to be submitted a report of the aircraft to the Commissioners, and
- (b) answer all questions relating to the flight, aircraft, passengers, crew, baggage, conveyances and goods or stores carried on board, as may be put to him or her by an officer of customs.

(2) The pilot-in-command of an aircraft departing the State shall—

- (a) under and in accordance with regulations under *subsection (3)*, submit or cause to be submitted a report of the aircraft to the

Commissioners, and

- (b) answer all questions relating to the flight, aircraft, passengers, crew, baggage, conveyances and goods or stores carried on board, as may be put to him or her by an officer of customs.
- (3) The Commissioners may make regulations for the purposes of *subsections (1) and (2)* specifying—
 - (a) the circumstances in which reports are required to be submitted and may specify different reporting requirements for different types and classes of aircraft, and for different activities,
 - (b) the place and time for submission of such reports, and
 - (c) the form, manner and particulars of such reports.
- (4) A person who contravenes *subsection (1) or (2)* commits an offence and is liable on summary conviction to a fine of €5,000.”.

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*.

(xii) *Scríosadh* alt 11.

(xii) Section 11 *deleted*.

(xiii) Alt nua.

(xiii) New section.

Tairgeadh leasú (*An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

14. In page 15, between lines 30 and 31, to insert the following:

“Control of persons and their baggage

12. (1) A person entering or leaving the State shall—

- (a) at such place as the Commissioners may designate and in such manner as the Commissioners may determine, declare to an officer of customs any goods included in his or her baggage or brought with him or her, which are liable to any duty or tax, or are subject to any prohibition or restriction on importation or exportation,
- (b) answer such questions as may be put to him or her by an officer of customs, in exercise of the powers conferred on the officer by *section 31*, with respect to—
 - (i) the person’s arrival or departure,
 - (ii) the person’s identity, usual place of residence and actual or intended address within the State,

- (iii) the person's baggage, and
 - (iv) anything included in that baggage or brought by that person by whatever means,
 - (c) if required by that officer, produce and unpack that baggage and any such thing for examination, and repack it following such examination, and
 - (d) remain present for the duration of such examination.
- (2) For the purposes of *subsection (1)(a)*, where a channel system is in place at a customs port or customs airport, a person entering the State shall declare, by electing to enter and entering the red channel, that he or she has in his or her baggage, or has brought with him or her goods that are liable or may be liable to any duty or tax, or that are subject or may be subject to any prohibition or restriction on importation.
- (3) A person entering the State who leaves a place approved under *section 7(1)*, or who leaves a customs port or customs airport, without making a declaration under *subsection (1)* shall be deemed to have declared that there are no goods included in his or her baggage or brought with him or her, that are liable or may be liable to any duty or tax, or that are subject or may be subject to any prohibition or restriction on importation.
- (4) A person who contravenes *subsection (1)* commits an offence and is liable on summary conviction to a fine of €5,000.
- (5) In this section and in *section 13*, "duty or tax" means duties of customs, excise duty or Value-Added Tax payable on goods imported or exported."

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) *Scríosadh* alt 12.

(xiv) Section 12 *deleted*.

(xv) Alt 13.

(xv) Section 13.

Tairgeadh leasú (*An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

16. In page 16, line 39, to delete "in the form of a Single Administrative Document (SAD)".

Aontaíodh an leasú.

Amendment *agreed to*.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(xvi) Alt 14.

Tairgeadh leasú (*An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

(xvi) Section 14.

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

17. In page 18, line 27, to delete “6 months” and substitute “12 months”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(xvii) Alt 15.

(xvii) Section 15.

Tairgeadh leasú (*An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

18. In page 19, line 32, to delete “*subsection (1)(i)*” and substitute “*subsection (1)(j)*”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

19. In page 19, line 37, to delete “6 months” and substitute “12 months”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(xviii) *Aontaíodh ailt 16 go 20, go huile.*

(xviii) Sections 16 to 20, inclusive, *agreed to.*

(xix) Alt 21.

(xix) Section 21.

Tairgeadh leasú (*An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

20. In page 22, line 24, after “offence” to insert “under the

Customs Acts”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (An Teachta Seán Ó Searló, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála):

Amendment proposed (Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade):

21. In page 22, line 29, to delete “under this Act” and substitute “under the Customs Acts”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (An Teachta Seán Ó Searló, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála):

Amendment proposed (Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade):

22. In page 23, line 12, to delete “under this Act” and substitute “under the Customs Acts”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (An Teachta Seán Ó Searló, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála):

Amendment proposed (Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade):

23. In page 23, lines 14 and 15, to delete “under this Act” and substitute “under the Customs Acts”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (An Teachta Seán Ó Searló, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála):

Amendment proposed (Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade):

24. In page 23, to delete line 16.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(xx) Alt 22.

(xx) Section 22.

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.

(xxi) *Aontaíodh* ailt 23 agus 24.

(xxi) Sections 23 and 24 *agreed to*.

(xxii) Alt 25.

(xxii) Section 25.

Tairgeadh leasú (*An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

25. In page 25, line 12, after “*section 7(1)*” to insert “*or section 13(2)*”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(xxiii) *Aontaíodh* ailt 26 go 29, go huile.

(xxii) Sections 26 to 29, inclusive, *agreed to*.

(xxiv) Alt 30.

(xxiv) Section 30.

Tairgeadh leasú (*An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

26. In page 29, line 20, after “*section 29*” to insert “*, or on board a conveyance that has been boarded under section 27,*”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(xxv) Alt 31.

(xxv) Section 31.

Tairgeadh leasú (*An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

27. In page 30, lines 25 to 28, to delete all words from and including “(1) An” in line 25 down to and including line 28 and substitute the following:

“(1) An officer of customs may, subject to *subsection (2)*, stop any person entering or leaving the State and question that person with respect to—

(a) the person’s arrival or departure,

- (b) the person's identity, usual place of residence and actual or intended address within the State,
 - (c) the person's baggage, and
 - (d) anything included in that baggage or brought by that person by whatever means,
- and the officer may examine any such baggage or thing.”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(xxvi) Aontaíodh alt 32.

(xxvi) Section 32 agreed to.

(xxvii) Alt 33.

(xxvii) Section 33.

Tairgeadh leasú (An Teachta Peadar Toibín):

Amendment proposed (Deputy Peadar Toibín):

28. In page 31, line 33, after “proceedings.” to insert the following:

“After 30 days, and after each period of 30 days, the officer must seek permission from a District Court Judge to continue to hold the goods.”.

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.

(xxviii) Aontaíodh ailt 34 go 39, go huile.

(xxviii) Sections 34 to 39, inclusive, agreed to.

(xxix) Alt nua.

(xxix) New section.

Tairgeadh leasú (An Teachta Peadar Toibín):

Amendment proposed (Deputy Peadar Toibín):

29. In page 34, after line 42, to insert the following:

“40. Within one month of the passing of this Act the Minister for Finance shall lay before the Houses of the Oireachtas a report on the effect of fuel, tobacco and other types of smuggling on the economy and propose in conjunction with the Northern Ireland Assembly measures to tackle these crimes.”.

Cuireadh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin” – agus cinneadh gur freagra diúltach a tugadh uirthi.

(xxx) Alt 40.

Tairgeadh leasú (*An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

Question:- “That the new section be there inserted”- put, and decided in the negative.

(xxx) Section 40.

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

30. In page 35, line 35, to delete “Part 7 of the Taxes Consolidation Act 1997” and substitute “*Part 7*”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(xxxi) Alt 41.

(xxxi) Section 41.

Tairgeadh leasú (*An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

31. In page 36, line 38, to delete “Commissioners” and substitute “Minister”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

32. In page 37, to delete lines 4 to 8 and substitute the following:

“(10) (a) Without prejudice to the generality of *subsection (4)*, any person who uses personal data from the Customs Information System (CIS) other than for the purpose of the aim specified in Article 1(2) of the CIS Decision, shall—

(i) where the case is one to which *paragraph (b)* applies, be guilty of an offence under section 19(6) of the Data Protection Act 1988, or

(ii) where the case is one to which *paragraph (c)* applies, be guilty of an offence under section 22(1) of that Act.

(b) This paragraph applies to a case in which—

- (i) the person referred to in *paragraph (a)* is a data controller within the meaning of the Data Protection Act 1988 in respect of whom there is an entry in the register established and maintained under section 16 of that Act or an employee or agent (other than a data processor within the meaning of that Act) of such a data controller, and
 - (ii) the use of the data for the purpose referred to in *paragraph (a)* is done knowingly.
- (c) This paragraph applies to a case in which—
- (i) the person referred to in *paragraph (a)* is not a data controller, or an employee or agent of a data controller, as referred to in *paragraph (b)(i)*, and
 - (ii) the use made of the data by the person involves the disclosure of the data to another person.”.

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 Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála):

Amendment proposed (Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade):

33. In page 37, between lines 32 and 33, to insert the following:

“Controls of cash entering or leaving European Union through the State

- 42.** (1) As provided for by Article 2 of the 2005 Regulation, the Commissioners, as the customs authority in the State, are the competent authority to apply that Regulation.
- (2) As provided for by Article 3 of the 2005 Regulation, any natural person entering or leaving the European Union and carrying cash of a value of €10,000 or more is obliged to make a declaration to the competent authority and, for that purpose, the declaration shall be made in writing and in such form and manner as the Commissioners may determine and be made to the Commissioners in the case of such person so entering or leaving the Community through the State.
- (3) An officer of customs may seize and, in accordance with this section, detain any cash worth not less than €10,000 that is being imported into or exported from the European Union through the

State in contravention of the 2005 Regulation and this section.

- (4) For the purposes of checking if a person has complied with the obligation to declare, on entering or leaving the European Union, that he or she has possession of cash worth not less than €10,000, an officer of customs may do one or more of the following:
- (a) question the person on so entering or leaving the European Union through the State for the purpose of establishing whether or not he or she has in his or her possession an amount of cash worth not less than €10,000;
 - (b) search the person's baggage and means of transport.
- (5) Where as a consequence of any response or lack of response to any question asked under *subsection (4)(a)* or a search carried out under *subsection (4)(b)*, or both, an officer of customs has reasonable grounds to suspect that the person—
- (a) is importing into or exporting from the European Union through the State in contravention of the 2005 Regulation and this section, or
 - (b) intends or is about to so import or export in contravention of the 2005 Regulation and this section,
- an amount of cash worth not less than €10,000, then the officer may search the person or cause the person to be searched by another officer of customs and *section 30(2), (3), (4) and (6)* shall apply to the carrying out of such a search under this section.
- (6) Where it is intended to prosecute for an offence under *subsection (7)*, cash seized by virtue of this section may continue to be detained until the prosecution is finally determined.
- (7) A person who fails to make a correct and complete declaration as required by *subsection (2)* commits an offence and is liable on summary conviction to a fine of €5,000.
- (8) In this section “2005 Regulation” means Regulation (EC) No. 1889/2005 of the European Parliament and of the Council of 26 October 2005¹.
- (9) A word or expression that is used in this section and is also used in the 2005 Regulation has the same meaning in this section as it has in that Regulation.”.

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) *Aontaíodh* alt 42.

(xxxiii) Section 42 *agreed to*.

(xxxiv) *Aontaíodh* ailt 43, 44 agus 45.

(xxxiv) Sections 43, 44 and 45 *agreed to*.

(xxxv) Alt 46.

(xxxv) Section 46.

Tairgeadh leasú (*An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

34. In page 39, line 30, to delete “Appeal Commissioners” and substitute “Commissioners”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Peadar Toibín*):

Amendment proposed (*Deputy Peadar Toibín*):

35. In page 39, lines 31 to 33, to delete all words from and including “, whose” in line 31 down to and including “law” in line 33 and substitute “. Any person who wishes to, may appeal this decision to the District Court”.

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.

(xxxvi) *Aontaíodh ailt 47, 48 agus 49.*

(xxxvi) Sections 47, 48 and 49 *agreed to.*

(xxxvii) *Ailt nua.*

(xxxvii) *New sections.*

Tairgeadh leasú (*An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála*):

Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

36. In page 41, after line 7, to insert the following:

“Interest

50. Where any duties of customs which a person is liable to pay to the Commissioners are not so paid, simple interest on the amount shall be paid by the person to the Commissioners and such interest shall be calculated from the date on which the duties of customs became payable and at the rate specified in section 991(1)(d) of the Taxes Consolidation Act 1997.”.

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*

Amendment proposed (*Deputy Seán*

*Searlóg, Aire Stáit ag an Roinn Gnóthaí
Eachtracha agus Trádála):*

*Sherlock, Minister of State at the
Department of Foreign Affairs and
Trade):*

37. In page 41, after line 7, to insert the following:

**“Amendment of section 1078 (Revenue offences) of the Taxes
Consolidation Act 1997**

51. Section 1078 of the Taxes Consolidation Act 1997 is amended in
subsection (2)—

(a) by substituting the following for paragraph (d):

“(d) knowingly or wilfully issues or produces any
incorrect invoice, receipt, instrument or other
document in connection with any tax or in
connection with the importation into the State or
exportation from the State of any goods in
contravention of any prohibition or restriction on
their importation or exportation for the time
being in force,”

(b) by substituting the following for paragraph (j):

“(j) (i) obstructs, impedes, assaults or interferes with
any officer of the Revenue Commissioners, or
any other person, in the exercise or
performance of powers or duties under the
Acts for the purpose of any tax or in
connection with the importation into the State
or exportation from the State of any goods in
contravention of any prohibition or restriction
on their importation or exportation for the
time being in force, or

(ii) attempts in any way to coerce or intimidate
any officer of the Revenue Commissioners, or
any other person, in connection with the
performance of powers or duties under the
Acts.”.”.

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*.

(xxxviii) An Sceideal 1.

(xxxviii) Schedule 1.

Tairgeadh leasú (*An Teachta Seán Ó
Searlóg, Aire Stáit ag an Roinn Gnóthaí
Eachtracha agus Trádála):*

Amendment proposed (*Deputy Seán
Sherlock, Minister of State at the
Department of Foreign Affairs and Trade):*

1	1805 (45 Geo. 3) c.121	Smuggling Act 1805	The whole Act
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Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

4	1819 (59 Geo. 3) c.121	Smuggling Act 1819	The whole Act	”
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Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

15	1883 (46 & 47 Vict.) c.55	Revenue Act 1883	S.3, S.4, S.5, S.6, S.7, S.8, S.9, S.11
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Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

1	S.I. No. 189 of 1964	Customs and Excise (Aircraft) Regulations 1964	The whole Regulations
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Amendment proposed (*Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade*):

5	S.I. No. 131 of 1967	Customs and Excise (Aircraft) (Amendment) Regulations 1967	The whole Regulations
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Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (An Teachta Seán Ó Searlóg, Aire Stáit ag an Roinn Gnóthaí Eachtracha agus Trádála):

Amendment proposed (Deputy Seán Sherlock, Minister of State at the Department of Foreign Affairs and Trade):

43. In page 45, after line 11, to insert the following:

“

24	S.I. No. 281 of 2007	European Communities (Controls of Cash Entering or Leaving the Community) Regulations 2007	The whole Regulations
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”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an Sceideal 1, mar a leasaíodh.

Schedule 1, as amended, agreed to.

(xxxix) Aontaíodh an Sceideal 2.

(xxxix) Schedule 2 agreed to.

(xl) Aontaíodh an Teideal.

(xl) Title agreed to.

4. CRÍOCHNÚ AN GHNÓ.

4. CONCLUSION OF BUSINESS.

Chríochnaigh an Coiste a bhreithniú ar an mBille ar 6.00 p.m.

The Committee concluded its consideration of the Bill at 6.00 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 6.00 p.m. sine die.

The Committee adjourned at 6.00 p.m. sine die.

LIAM TWOMEY, T.D.
Chairman

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

Dé Céadaoin, 27 Bealtaine, 2015

Wednesday, 27 May, 2015

1. Chruinnigh an Coiste ar 5.20 p.m.

1. The Committee met at 5.20 p.m.

2. COMHALTAÍ I LÁTHAIR³.

2. MEMBERS PRESENT⁴.

An Teachta Liam Ó Tuama (*i gCeannas*),
an tAire Airgeadais, an Teachta Síomón Ó
hEarchaí (*an tAire Stáit ag an Rionn*
Airgeadais) na Teachtaí Risteard Buíd
Bairéid, Seosamh Ó Ciardha, Micheál Ó
Críod, Regina Doherty, Roibeard Ó
Dubhda, Seán Ó Pléamonn, Peadar Mac
Giolla Phádraig, Antoine Mac Lochlainn,
Pádraig Ó Donnabháin, Pádraic Ó Coinín,
Peadar Tóibín and Seán de Bhál.

Deputy Liam Twomey (*in the Chair*),
Minister for Finance, Deputy Simon
Harris (*Minister of State at the*
Department of Finance) Deputies Richard
Boyd Barrett, Joe Carey, Michael Creed,
Regina Doherty, Robert Dowds, Sean
Fleming, Peter Fitzpatrick, Tony
McLoughlin, Patrick O'Donovan, Pat
Rabbitte, Peadar Tóibín and Jack Wall.

3. AN BILLE UM CHOSAINT TOMHALTÓIRÍ
(GNÓLACHTAÍ SEIRBHÍSITHE
CREIDMHEASA A RIALÁIL), 2015.

3. CONSUMER PROTECTION (REGULATION
OF CREDIT SERVICING FIRMS) BILL 2015.

Chrom an Coiste ar an mBille a
bhreithniú.

The Committee took the Bill into
consideration.

³ Ghlac an Teachta Síomón Ó hEarchaí (*Aire Stáit ag an Rionn Airgeadais*) ionad an tAire Airgeadais (ar feadh cuid den chruinniú) [B.O. 92(1)].
Ghlac na Teachtaí Seán Ó Pléamonn, Pádraic Ó Coinín agus Peadar Tóibín ionaid na dTeachtaí Micheál Mac Craith, Ciara Ní Chonbhuí agus Piaras Ó Dochartaigh faoi seach [B.O. 92(2)].
Ghlac na Teachtaí Micheál Ó Críod agus Pádraig Ó Donnabháin ionaid an Teachta Ciarán Ó Domhnaill gach re seal [B.O. 92(2)].
Ghlac na Teachtaí Seosamh Ó Ciardha agus Antoine Mac Lochlainn ionaid an Teachta Brian Breathnach gach re seal (ar feadh cuid den chruinniú) [B.O. 92(2)].
Ghlac na Teachtaí Regina Doherty agus Antoine Mac Lochlainn ionaid an Teachta Ailín Ó Fearghail gach re seal (ar feadh cuid den chruinniú) [B.O. 92(2)].
Ghlac na Teachtaí Roibeard Ó Dubhda agus Seán de Bhál ionaid an Teachta Ciarán Ó Loinsigh gach re seal (ar feadh cuid den chruinniú) [B.O. 92(2)].
Bhí an Teachta Peadar Mac Giolla Phádraig i láthair [B.O. 92(3)].

⁴ Deputy Simon Harris (*Minister of State at the Department of Finance*) substituted for the Minister for Finance (for part of the meeting) [S.O. 92(1)].
Deputies Seán Fleming, Pat Rabbitte and Peadar Tóibín substituted for Deputies Michael McGrath, Ciara Conway and Pearse Doherty respectively [S.O. 92(2)].
Deputies Michael Creed and Patrick O'Donovan substituted alternately for Deputy Kieran O'Donnell [S.O. 92(2)].
Deputies Joe Carey and Tony McLoughlin substituted alternately for Deputy Brian Walsh (for part of the meeting) [S.O. 92(2)].
Deputies Regina Doherty and Tony McLoughlin substituted alternately for Deputy Alan Farrell (for part of the meeting) [S.O. 92(2)].
Deputies Robert Dowds and Jack Wall substituted alternately for Deputy Ciarán Lynch (for part of the meeting) [S.O. 92(2)].
Deputy Peter Fitzpatrick attended [S.O. 92(3)].

(i) Alt 1.

(i) Section 1.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

1. In page 3, to delete line 16 and substitute the following:

“(iii)a person authorised to carry on the business of a credit servicing firm,”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Peadar Tóibín*):

Amendment proposed (*Deputy Peadar Tóibín*):

2. In page 3, to delete lines 19 to 25 and substitute the following:

“(c)by substituting the following definition for the definition of “retail credit firm”:

“ ‘retail credit firm’ means a person prescribed for the purpose of paragraph (g) of other person who holds itself out as carrying on a business of, and whose business consists wholly or partly of, providing credit directly to relevant persons or owning such credit or both, but does not include—

- (a) a person who is a regulated financial service provider authorised by the Bank or another EEA regulator to provide or own credit otherwise than under this Part, or
- (b) a person who is an authorised credit intermediary under Part XI of the Consumer Credit Act 1995 when carrying on the activity of a credit intermediary, or
- (c) a person who provides credit on a once only or occasional basis, but only if the provision of the credit does not involve a representation, or create an impression (whether in advertising, marketing or otherwise), that the credit would be offered to other persons on the same or substantially similar terms, or
- (d) a person who is exempted, or who belongs to a class of persons that is exempted, under section 29A from being required to hold an authorisation

as a retail credit firm;”.’.

Cuireadh an Cheist:- “Go ndéanfar an leasú”: rinne an Coiste vótáil: Tá, 2; Níl, 7.

Question:- “That the amendment be made” - put: the Committee divided: For, 2; Against, 7.

Tá:- Na Teachtaí Risteard Buíd Bairéid agus Peadar Tóibín.

For:- Deputies Richard Boyd Barrett and Peadar Tóibín.

Níl:- Na Teachtaí Regina Doherty, Roibeard Ó Dubhda, Antoine Mac Lochlainn, Micheál Ó Nuanáin, Pádraig Ó Donnabháin, Pádraic Ó Coinín agus Liam Ó Tuama.

Against:- Deputies Regina Doherty, Robert Dowds, Tony McLoughlin, Michael Noonan, Patrick O’Donovan, Pat Rabbitte and Liam Twomey.

Faisnéiseadh dá réir sin go rabhthas tar éis diúltú don Cheist.

The Question was declared negatived accordingly.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

3. In page 3, line 27, to delete “person” and substitute “creditor”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

4. In page 4, to delete lines 24 to 38 and substitute the following:

“ ‘credit servicing firm’ means—

- (a) a person (other than the National Asset Management Agency or a NAMA group entity (within the meaning of the [National Asset Management Agency Act 2009](#))) who—
 - (i) undertakes credit servicing other than on behalf of a regulated financial service provider authorised, by the Bank or an authority that performs functions in an EEA country that are comparable to the functions performed by the Bank, to provide credit in the State, or
 - (ii) holds the legal title to credit granted under a credit agreement in respect of which credit servicing is not being undertaken by a person authorised to carry on the business of a credit

- servicing firm,
- and
- (b) a regulated financial service provider taken to be authorised to carry on the business of a credit servicing firm by virtue of subsection (3);”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

5. In page 4, between lines 38 and 39, to insert the following:

“ ‘creditor’ means a person who grants credit under a credit agreement in the course of the person’s trade, business or profession, and includes a group of such persons;

‘prescribed contravention’ has the same meaning as in the Act of 1942;”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

6. In page 5, line 4, after “2003” to insert the following:

“to which credit has been provided by a financial service provider authorised, by the Bank or an authority that performs functions in an EEA country that are comparable to the functions performed by the Bank, to provide credit in the State”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Peadar Tóibín*):

Amendment proposed (*Deputy Peadar Tóibín*):

7. In page 5, to delete lines 7 to 24.

Cuireadh an Cheist:- “Go ndéanfar an leasú”: rinne an Coiste vótáil: Tá, 3; Níl, 7.

Question:- “That the amendment be made” - put: the Committee divided: For, 3; Against, 7.

Tá:- Na Teachtaí Risteard Buíd Bairéid, Seán Ó Pléamonn agus Peadar Tóibín.

For:- Deputies Richard Boyd Barrett, Seán Fleming and Peadar Tóibín.

Níl:- Na Teachtaí Seosamh Ó Ciardha, Micheál Ó Críod, Antoine Mac Lochlainn, Micheál Ó Nuanáin, Pádraic Ó Coinín, Liam Ó Tuama agus Seán de Bhál.

Against:- Deputies Joe Carey, Michael Creed, Tony McLoughlin, Michael Noonan, Pat Rabbitte, Liam Twomey and Jack Wall.

Faisnéiseadh dá réir sin go rabhthas tar éis diúltú don Cheist.

The Question was declared negated accordingly.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

8. In page 5, line 7, to delete “subsection” and substitute “subsections”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

9. In page 5, lines 23 and 24, to delete all words from and including “a” in line 23 down to and including line 24 and substitute “a prescribed contravention.”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

10. In page 5, between lines 24 and 25, to insert the following:

“(3) For the purposes of this Part, a regulated financial service provider authorised, whether before or after the coming into operation of the *Consumer Protection (Regulation of Credit Servicing Firms) Act 2015*, by the Bank or an authority that performs functions in an EEA country that are comparable to the functions performed by the Bank, to provide credit in the State, is taken to be authorised to carry on the business of a credit servicing firm.”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(ii) *Aontaíodh alt 2.*

(ii) *Section 2 agreed to.*

(iii) *Alt 3.*

(iii) *Section 3.*

Tairgeadh leasú (*An Teachta Seán Ó*

Amendment proposed (*Deputy Seán*

Pléamonn):

Fleming):

11. In page 5, between lines 34 and 35, to insert the following:

“(2)Section 33A of the Central Bank Act 1997 is amended by inserting the following subsection after subsection (5)—

“(6) The Bank shall also impose, on a debt management firm and or a credit servicing firm, a condition that a customer shall, within 30 days of his or her credit agreement being sold be:

- (a) advised of the terms on which his or her credit agreement was sold,
- (b) advised on any material change to the terms under which the credit agreement is serviced,
- (c) advised whether the loan was sold at a discount, and
- (d) provided with details of his or her rights under—
 - (i) the Code of Conduct on Mortgage Arrears 2013, and
 - (ii) the Financial Services Ombudsman.”.”.

4. AN CRUINNIÚ AR FIONRAÍ.

Ordaíodh: An Cruinniú a chur ar fionraí anois go dtí 7.20 p.m. (*An Teachta Liam Ó Tuama*).

Cuireadh an Cruinniú ar fionraí dá réir sin ar 7.05 p.m.

4. MEETING SUSPENDED.

Ordered: That the Meeting be now suspended until 7.20 p.m. (*Deputy Liam Twomey*).

The Meeting was accordingly suspended at 7.05 p.m.

Ar 7.20 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 7.20 p.m.

5. AN BILLE UM CHOSAINT TOMHALTÓIRÍ (GNÓLACHTAÍ SEIRBHÍSITHE CREIDMHEASA A RIALÁIL), 2015.

D’athchrom an Coiste ar an mBille a bhreithniú.

5. CONSUMER PROTECTION (REGULATION OF CREDIT SERVICING FIRMS) BILL 2015.

The Committee resumed consideration of the Bill.

(i) Alt 3.

(i) Section 3.

Athchromadh ar an Díospóireacht ar an leasú seo a leanas a thairg an Teachta Seán Ó Pléamonn an lá seo:-

Debate was resumed on the following amendment proposed by Deputy Seán Fleming on this day:-

11. In page 5, between lines 34 and 35, to insert the following:

“(2)Section 33A of the Central Bank Act 1997 is amended by inserting the following subsection after subsection (5)—

“(6) The Bank shall also impose, on a debt management firm and or a credit servicing firm, a condition that a customer shall, within 30 days of his or her credit agreement being sold be:

(a) advised of the terms on which his or her credit agreement was sold,

(b) advised on any material change to the terms under which the credit agreement is serviced,

(c) advised whether the loan was sold at a discount, and

(d) provided with details of his or her rights under—

(i) the Code of Conduct on Mortgage Arrears 2013, and

(ii) the Financial Services Ombudsman.”.”.

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 5, between lines 34 and 35, to insert the following:

“(2)Section 33A of the Central Bank Act 1997 is amended by inserting the following subsection after subsection (5)—

“(6) The Bank shall also impose a condition that debt management firm and/or a credit servicing firm shall be subject to the Code of Conduct on Mortgage Arrears 2013, in relation to all mortgages, including a mortgage that was not previously covered under said code.”.”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Aontaíodh an t-alt.

Section *agreed to*.

(ii) Alt nua.

(ii) New section.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

13. In page 5, between lines 34 and 35, to insert the following:

“Provision for newly regulated credit servicing firms

4. The Central Bank Act 1997 is amended by inserting the following section after section 34D:

“Provision for newly regulated credit servicing firms

34E. Notwithstanding section 29, a person seeking to provide credit servicing facilities, shall, prior to the commencement of such a facility, secure authorisation from the Bank.”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

(iii) Alt 4.

(iii) Section 4.

Tairgeadh leasú (*An Teachta Peadar Tóibín*):

Amendment proposed (*Deputy Peadar Tóibín*):

14. In page 6, line 8, to delete “3 months” and substitute “1 month”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

15. In page 6, between lines 18 and 19, to insert the following:

“(c)direct that a purchaser of a credit agreement shall be subject to the provisions of this Act, except where such purchase is made by way of securitisation.”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

16. In page 6, line 23, after “person” to insert the following:

“(other than a regulated financial service provider taken to be authorised to carry on the business of a credit servicing

firm by virtue of section 28(3))”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Peadar Tóibín*):

Amendment proposed (*Deputy Peadar Tóibín*):

17. In page 6, line 29, to delete “3 months” and substitute “1 month”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, withdrawn.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

18. In page 6, between lines 39 and 40, to insert the following:

“(c)direct that a purchaser of a credit agreement shall be subject to the provisions of this Act, except where such purchase is made by way of securitisation.”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, withdrawn.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

19. In page 6, between lines 39 and 40, to insert the following:

“(3)A person who carries on the business of credit servicing exclusively for an already regulated financial service provider shall be required to be regulated under this Act.”.

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.

(iv) Alt nua.

(iv) New section.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

20. In page 6, after line 42, to insert the following:

“Obligation on credit servicing firm and holder of legal title to credit

5. The [Central Bank Act 1997](#) is amended by inserting the following

section after section 34F (inserted by *section 4*):

- “**34G.** (1) A credit servicing firm shall not, on its own behalf or on behalf of, or on the instructions of, a person who holds the legal title to credit granted under a credit agreement, take or fail to take an action, if the taking of or the failure to take the action would otherwise be a prescribed contravention if a retail credit firm took or failed to take that action.
- (2) A person who holds the legal title to credit granted under a credit agreement shall not instruct a credit servicing firm to take or fail to take an action, if the taking of or the failure to take the action would otherwise be a prescribed contravention if a retail credit firm took or failed to take that action.
- (3) A person who contravenes subsection (2) commits an offence and 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.”.

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) Alt 5.

(v) Section 5.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

21. In page 7, line 17, to delete “paragraph (b)” and substitute “paragraph (c)”.

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 Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

23. In page 7, between lines 32 and 33, to insert the following:
“(c) by inserting the following after paragraph (c):

“and, in relation to an unregulated service provider means a consumer who is, in relation to any aspect of his or her credit agreement,

- (i) a customer of credit servicing firm engaged by an unregulated service provider, or
- (ii) a customer of an unregulated service provider which buys and services such agreements.”.”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Aontaíodh an t-alt.

Section *agreed to*.

(vii) Alt 7.

(vii) Section 7.

Tairgeadh leasú (*An Teachta Seán Ó Pléamonn*):

Amendment proposed (*Deputy Seán Fleming*):

24. In page 7, between lines 32 and 33, to insert the following:

“Consumer Protection Code

7. The Consumer Protection Code shall continue to apply to all loans to which the code was previously applicable.”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Aontaíodh an t-alt.

Section *agreed to*.

(viii) Alt 8.

(viii) Section 8.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

27. In page 8, line 6, after “2014” to insert “, the Central Bank (Amendment) Act 2015”.

Aontaíodh an leasú.

Amendment *agreed to*.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(ix) *Aontaíodh an Teideal.*

(ix) Title *agreed to*.

6. CRÍOCHNÚ AN GHNÓ.

6. CONCLUSION OF BUSINESS.

Chríochnaigh an Coiste a bhreithniú ar an mBille ar 8.05 p.m.

The Committee concluded its consideration of the Bill at 8.05 p.m.

7. TEACHTAIREACHT CHUIG DÁIL

7. MESSAGE TO DÁIL ÉIREANN.

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 8.05 p.m. *sine die*.

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 8.05 p.m. *sine die*.

LIAM TWOMEY, T.D.
Chairman

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

Dé Ceadaoin, 23 Meán Fómhair 2015

Wednesday, 23 September, 2015

1. Chruinnigh an Coiste ar 4.35 p.m.

1. The Committee met at 4.35 p.m.

2. COMHALTAÍ I LÁTHAIR⁵.

2. MEMBERS PRESENT⁶.

An Teachta Liam Ó Tuama (*i gCeannas*),
An Teachta Síomón Ó hEarchaí (*an tAire*
Stáit ag an Roinn Airgeadais), na Teachtaí
Antóin Ó Leathleabhair agus Micheál Mac
Craith.

Deputy Liam Twomey (*in the Chair*),
Deputy Simon Harris (*Minister of State at*
the Department of Finance), Deputies
Anthony Lawlor and Michael McGrath.

3. BREITHNIÚ AR THAIRISCINT.

3. CONSIDERATION OF MOTION.

Bhreithnigh an Coiste an tairiscint seo a
leanas arna tarchur ag Dáil Éireann an 23
Meán Fómhair, 2015 –

The Committee considered the following
motion referred by Dáil Éireann on 23
September, 2015–

“Go ndéanfar an togra go gceadaíonn
Dáil Éireann na hOrduithe seo a
leanas ina ndrúacht:

“That the proposal That Dáil Éireann
approves the following Orders in
draft:

- (i) An tOrdú um Malartú
Faisnéise a Bhaineann le
Cúrsaí Cánach (Poblacht na
hAirgintíne), 2015,
- (ii) An tOrdú um Fhaoiseamh ó
Chánachas Dúbailte (Cánacha
ar Ioncam) (Poblacht
Dhaonlathach Chónaidhme na
hAetóipe), 2015,
- (iii) An tOrdú um Fhaoiseamh ó
Chánachas Dúbailte (Cánacha
ar Ioncam) (An Phacastáin),

- (i) Exchange of Information
Relating to Tax Matters
(Argentine Republic) Order
2015,
- (ii) Double Taxation Relief
(Taxes on Income) (Federal
Democratic Republic of
Ethiopia) Order 2015,
- (iii) Double Taxation Relief
(Taxes on Income) (Pakistan)
Order 2015,

⁵ Ghlac an Teachta Antóin Ó Leathleabhair ionad an Teachta Ailín Ó Fearghail [B.O. 92(2)].

⁶ Deputy Anthony Lawlor substituted for Deputy Alan Farrell [S.O. 92(2)].

2015,

(iv) An tOrdú um Fhaoiseamh ó Chánachas Dúbailte (Cánacha ar Ioncam agus ar Chaipitiúla) (Poblacht na Saimbia), 2015,

(v) An tOrdú um Malartú Faisnéise a Bhaineann le Cúrsaí Cánach (Comhlathas na mBahámaí), 2015,

(vi) An tOrdú um Fhaoiseamh ó Chánachas Dúbailte (Cánacha ar Ioncam agus ar Chaipiteal) (Poblacht Chónaidhme na Gearmáine), 2015, agus

(vii) An tOrdú um Malartú Faisnéise a Bhaineann le Cúrsaí Cánach (San Críostóir – Nimheas), 2015,

ar leagadh cóipeanna díobh ina ndréacht faoi bhráid Dháil Éireann, an 15 Meán Fómhair 2015, a tharchur chuig an Roghfhochoiste um Airgeadas, de réir Bhuan-Ordú 82A(3)(b) agus (6)(a), agus go ndéanfaidh an Coiste sin, tráth nach déanaí ná an 1 Deireadh Fómhair 2015, 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 an breithniú ar an tairiscint ar athló.

Cuireadh teachtaireacht chun na Dála de réir Bhuan-Ordú 87 agus Ordú an 23 Meán Fómhair, 2015 ón Dáil, á chur in iúl di gur chríochnaigh an Coiste a bhreithniú ar an tairiscint.

4. ATHLÁ.

Chuaigh an Coiste ar athló ar 4.50 p.m. *sine die*.

(iv) Double Taxation Relief (Taxes on Income and Capital Gains) (Republic of Zambia) Order 2015,

(v) Exchange of Information Relating to Tax Matters (Commonwealth of the Bahamas) Order 2015,

(vi) Double Taxation Relief (Taxes on Income and on Capital) (Federal Republic of Germany) Order 2015, and

(vii) Exchange of Information Relating to Tax Matters (Saint Christopher (Saint Kitts) and Nevis) Order 2015,

copies of which have been laid in draft form before Dáil Éireann on 15th September, 2015, be referred to the Select Sub-Committee on Finance, in accordance with Standing Order 82A(3)(b) and (6)(a), which, not later than 1 October 2015, 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 23 September, 2015, acquainting it that the Committee had completed its consideration of the motion.

4. ADJOURNMENT.

The Committee adjourned at 4.50 p.m. *sine die*.

LIAM TWOMEY, T.D.
Chairman

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

Dé Céadaoin, 7 Deireadh Fómhair 2015

Wednesday, 7 October, 2015

1. Chruinnigh an Coiste ar 5.45 p.m.

1. The Committee met at 5.45 p.m.

2. COMHALTAÍ I LÁTHAIR.

2. MEMBERS PRESENT.

An Teachta Liam Ó Tuama (*i gCeannas*),
An Teachta Síomón Ó hEarchaí (*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 Simon Harris (*Minister of State at*
the Department of Finance), Deputies
Pearse Doherty, Michael McGrath and
Kieran O'Donnell.

3. AN BILLE AIRGEADAIS (ACHOMHAIRC
CHÁNACH), 2015.

3. FINANCE (TAX APPEALS) BILL 2015.

Chrom an Coiste ar an mBille a
bhreithniú.

The Committee took the Bill into
consideration.

(i) *Aontaíodh* ailt 1 go 4, go huile.

(i) Sections 1 to 4, inclusive, *agreed to*.

(ii) Alt 5.

(ii) Section 5.

Tairgeadh leasú (*An Teachta Síomón Ó*
hEarchaí, Aire Stáit ag an Roinn
Airgeadais):

Amendment proposed (*Deputy Simon*
Harris, Minister of State at the
Department of Finance):

1. In page 7, line 13, to delete “any other enactment” and
substitute “the Taxation Acts”.

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 Síomón Ó*
hEarchaí, Aire Stáit ag an Roinn
Airgeadais):

Amendment proposed (*Deputy Simon*
Harris, Minister of State at the
Department of Finance):

2. In page 8, line 15, after “functions” to insert “and shall publish

any rules so adopted”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(iv) *Aontaíodh ailt 7 go 13, go huile.*

(iv) *Sections 7 to 13, inclusive, agreed to.*

(v) *Alt 14.*

(v) *Section 14.*

Tairgeadh leasú (An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais):

Amendment proposed (Deputy Simon Harris, Minister of State at the Department of Finance):

3. In page 11, line 21, after “payable” to insert “or carry on any trade, business or profession”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(vi) *Aontaíodh ailt 15 go 33, go huile.*

(vi) *Sections 15 to 33, inclusive, agreed to.*

(vii) *Alt 34.*

(vii) *Section 34.*

Tairgeadh leasú (An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais):

Amendment proposed (Deputy Simon Harris, Minister of State at the Department of Finance):

4. In page 22, line 29, after “Acts” to insert “or an estimate of tax made under section 989(2) or 990(1)”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais):

Amendment proposed (Deputy Simon Harris, Minister of State at the Department of Finance):

5. In page 23, line 8, to delete “has the meaning given to it by section 960A” and substitute the following:

“means any income tax, corporation tax, capital gains tax, value-added tax, excise duty, customs duty, stamp duty, gift tax, inheritance tax, local property tax or any other levy or charge that is placed under the care and management of the Revenue Commissioners”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

6. In page 25, between lines 15 and 16, to insert the following:

“(11)Where a party applies in writing for a direction, the party shall, at the time of such application, send a copy of the application to the other party.”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

7. In page 26, line 6, to delete “or withdrawal”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

8. In page 27, to delete lines 8 to 10 and substitute the following:

“(d) the grounds for the appeal in sufficient detail for the Appeal Commissioners to be able to understand those grounds, and

(e) any other matters that, for the time being, are stipulated by the Appeal Commissioners for the purposes of this subsection.”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

9. In page 30, line 9, to delete “preliminary”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

10. In page 31, line 33, to delete “preliminary hearing” and substitute “meeting in the nature of, and referred to subsequently in this Part as, a case management conference”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

11. In page 32, line 2, to delete “preliminary hearing” and substitute “case management conference”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

12. In page 32, line 3, to delete “further”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

13. In page 32, line 5, to delete “preliminary hearing” and substitute “case management conference”.

Aontaíodh an leasú.

Amendment agreed to.

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

Amendment proposed (*Deputy Pearse Doherty*):

14. In page 33, line 27, to delete “Subject to subsections (2) and (3), every” and substitute “Every”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, withdrawn.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

15. In page 33, line 28, to delete “(other than a preliminary hearing)”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Piaras Ó*

Amendment proposed (*Deputy Pearse*

Dochartaigh):

Doherty):

16. In page 33, to delete lines 30 to 38, and in page 34, to delete lines 1 to 13.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

17. In page 36, line 19, after “consequences” to insert “, under section 949AU,”.

Aontaíodh an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

18. In page 36, line 25, to delete “as soon as practicable”.

Aontaíodh an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

19. In page 36, line 31, to delete “In adjudicating on” and substitute “Unless the Acts provide otherwise, in adjudicating on”.

Aontaíodh an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

20. In page 39, line 6, after “to” to insert “the Circuit Court or”.

4. CATHAOIRLEACH SEALADACH A THOGHADH.

4. ELECTION OF TEMPORARY CHAIRMAN.

Rinneadh tairiscint (*An Teachta Liam Ó Tuama*):

Motion made (*Deputy Liam Twomey*):

That Deputy Kieran O'Donnell take the Chair.

Cuireadh agus aontaíodh an Cheist.

Question put, and agreed to.

Chuaigh an Teachta Ciarán Ó Domhnaill i gCeannas dá réir sin.	Deputy Kieran O'Donnell took the Chair accordingly.
5. AN BILLE AIRGEADAIS (ACHOMHAIRC CHÁNACH), 2015.	5. FINANCE (TAX APPEALS) BILL 2015.
D'athchrom an Coiste ar an mBille a bhreithniú.	The Committee resumed consideration of the Bill.
(i) Alt 34.	(i) Section 34.
Tairgeadh leasú (<i>An Teachta Micheál Mac Craith</i>):	Amendment proposed (<i>Deputy Michael McGrath</i>):
20. In page 39, line 6, after “to” to insert “the Circuit Court or”.	
Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.	Question:- “That the amendment be made”- put, and <i>decided in the negative</i> .
Tairgeadh leasú (<i>An Teachta Micheál Mac Craith</i>):	Amendment proposed (<i>Deputy Michael McGrath</i>):
21. In page 39, line 14, after “to” to insert “the Circuit Court and/or”.	
Tarraingíodh siar an leasú, faoi chead.	Amendment, by leave, <i>withdrawn</i> .
Tairgeadh leasú (<i>An Teachta Micheál Mac Craith</i>):	Amendment proposed (<i>Deputy Michael McGrath</i>):
22. In page 40, line 22, after “Court” to insert “or a notice of appeal to the Circuit Court was served”.	
Tarraingíodh siar an leasú, faoi chead.	Amendment, by leave, <i>withdrawn</i> .
Tairgeadh leasú (<i>An Teachta Micheál Mac Craith</i>):	Amendment proposed (<i>Deputy Michael McGrath</i>):
23. In page 41, between lines 4 and 5, to insert the following:	
“(5)A report shall subsequently be amended by the Appeal Commissioners to state the result of any appeal to the Circuit Court or the High Court arising out of the determination, together with the result of any subsequent appeal from such a decision of the High Court to the Court of Appeal.”.	

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

24. In page 41, to delete lines 8 to 26 and substitute the following:

“949AP.(1)The Appeal Commissioners’ determination in respect of an appealable matter shall be final and conclusive but this is without prejudice to the provisions of this Chapter concerning appeals to the Circuit Court and to the High Court.

- (2) A party may by notice in writing appeal a determination to the Circuit Court.
- (3) The notice referred to in subsection (2) shall be sent to the other party and lodged with the relevant Circuit Court office within 21 days after the date of the notification of the determination under section 949AJ.
- (4) The appeal jurisdiction conferred by this Act on the Circuit Court shall be within the jurisdiction of the circuit of the Circuit Court in which the appellant in the relevant appeal before the Appeal Commissioners ordinarily resides or has a place of business at the time of the service of the notice of appeal referred to in subsection (2).
- (5) An appeal to the Circuit Court shall be heard as a de novo rehearing of the appeal.
- (6) The provisions of section 949Y shall apply mutatis mutandi to an appeal to the Circuit Court.
- (7) Where no appeal to the Circuit Court has been served within the time limit referred to in subsection (3), a party who is dissatisfied with a determination as being erroneous on a point of law may within a further 21 days by notice in writing require the Appeal Commissioners to state and sign a case (in this Chapter referred to as a ‘case stated’) for the opinion of the High Court.
- (8) Where the Circuit Court has determined an appeal from a determination, a party who is dissatisfied with the decision of the Circuit Court as being erroneous on a point of law may within 21 days after the delivery of the judgment of the Circuit Court by notice in writing require the Circuit Court to state and sign a case stated for the opinion of the

High Court.

- (9) The notice referred to in subsection (7) shall—
- (a) state in what particular respect the determination is alleged to be erroneous on a point of law,
 - (b) be sent to the Appeal Commissioners within 21 days of the expiry of the period set out in subsection (3), and
 - (c) be sent to the other party when it is being sent to the Appeal Commissioners.
- (10) The notice referred to in subsection (8) shall—
- (a) state in what particular respect the judgment of the Circuit Court is alleged to be erroneous on a point of law,
 - (b) be lodged with the relevant Circuit Court office within 21 days after the delivery of the judgment of the Circuit Court, and
 - (c) be sent to the other party when it is being lodged with the relevant Circuit Court office.
- (11) The provisions of this Chapter relating to a case stated from the Appeal Commissioners to the High Court shall apply *mutatis mutandi* to a case stated from the Circuit Court to the High Court.
- (12) The Circuit Court's decision in respect of an appealable matter shall be final and conclusive but this is without prejudice to the provisions of this Chapter concerning appeals to the High Court.”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

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

Amendment proposed (*Deputy Pearse Doherty*):

25. In page 41, line 10, after “Court” to insert “or Circuit Court”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

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

Amendment proposed (*Deputy Pearse Doherty*):

26. In page 41, between lines 14 and 15, to insert the following:

“(3)Any person aggrieved by the determination of the Appeal Commissioners in any appeal against an assessment made on that person may, on giving notice in writing

to the inspector or such other officer as the Revenue Commissioners shall authorise in that behalf (in this section referred to as 'other officer') within 10 days after such determination, require that the appeal shall be reheard by the judge of the Circuit Court (in this section referred to as 'the judge') in whose circuit is situate, in the case of—

- (a) a person who is not resident in the State,
- (b) the estate of a deceased person,
- (c) an incapacitated person, or
- (d) a trust,

the place where the assessment was made and, in any other case, the place to which the notice of assessment was addressed, and the Appeal Commissioners shall transmit to the judge any statement or schedule in their possession which was delivered to them for the purposes of the appeal.

- (4) At or before the time of the rehearing of the appeal by the judge, the inspector or other officer shall transmit to the judge the prescribed form in which the Appeal Commissioners' determination of the appeal is recorded.
- (5) The judge shall with all convenient speed rehear and determine the appeal, and shall have and exercise the same powers and authorities in relation to the assessment appealed against, the determination, and all consequent matters, as the Appeal Commissioners may have and exercise, and the judge's determination shall, subject to section 943, be final and conclusive.
- (6) Section 934(2) shall, with any necessary modifications, apply in relation to a rehearing of an appeal by a judge of the Circuit Court as it applies in relation to the hearing of an appeal by the Appeal Commissioners.
- (7) The judge shall make a declaration in the form of the declaration required to be made by an Appeal Commissioner as set out in Part 1 of Schedule 27.
- (8)(a) Notwithstanding that a person has under subsection (1) requested an appeal to the Appeal Commissioners against the assessment to be reheard by a judge of the Circuit Court, income tax or, as the case may be, corporation tax shall be paid in accordance with the determination of the Appeal

Commissioners.

- (b) Notwithstanding paragraph (a), where the amount of tax is altered by the determination of the judge or by giving effect to an agreement under subsection (10), then, if too much tax has been paid, the amount or amounts overpaid shall be repaid and (except where the interest amounts to less than €10) in so far as the amount to be repaid represents tax paid in accordance with this subsection it shall be repaid with interest at the rate of 0.6 per cent, or such other rate (if any) prescribed by the Minister for Finance by regulations, for each month or part of a month from the date or dates of payment of the amount or amounts giving rise to the overpayment to the date on which the repayment is made.
- (9) Income tax shall not be deductible on payment of interest referred to in subsection (8)(b) and such interest shall not be reckoned in computing income for the purposes of the Tax Acts.
- (10) Where following an application for the rehearing of an appeal by a judge of the Circuit Court in accordance with subsection (1) there is an agreement within the meaning of paragraphs (b), (c) and (e) of section 933(3) between the inspector or other officer and the appellant in relation to the assessment, the inspector shall give effect to the agreement and, if the agreement is that the assessment is to stand or is to be amended, the assessment or the amended assessment, as the case may be, shall have the same force and effect as if it were an assessment in respect of which no notice of appeal had been given.
- (11) Every rehearing of an appeal by the Circuit Court under this section shall be held in camera.
- (12) Every regulation made under this section shall be laid before Dáil Éireann as soon as may be after it is made and, if a resolution annulling the regulation is passed by Dáil Éireann within the next 21 days on which Dáil Éireann has sat after the regulation is laid before it, the regulation shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Piaras Ó*

Amendment proposed (*Deputy Pearse*

Dochartaigh):

Doherty):

27. In page 41, line 15, to delete “(3) The” and substitute “(13) The”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

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

Amendment proposed (*Deputy Pearse Doherty*):

28. In page 41, line 23, to delete “(4) This” and substitute “(14) This”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

29. In page 41, to delete lines 30 to 33 and substitute the following:

“(ii)an outline of the arguments made by the parties,

(iii) the case law relied on by the parties,

(iv) the Appeal Commissioners’ determination and the reason for the determination, and

(v) the point of law as set out in the notice referred to in section 949AP(2) on which the opinion of the High Court is sought.”.

Aontaíodh an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

30. In page 42, line 8, to delete “14 days” and substitute “21 days”.

Aontaíodh an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

31. In page 42, between lines 25 and 26, to insert the following:

“(8)The High Court shall not decline to hear and determine any question of law arising in a case

stated by reason of the fact that a thing referred to in subsection (6) or (7) has not been done within the period specified by subsection (6) or (7), as the case may be, if it determines that, in all the circumstances of the matter, it would not be in the interests of justice to so decline to hear and determine that question.”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais):

Amendment proposed (Deputy Simon Harris, Minister of State at the Department of Finance):

32. In page 43, to delete lines 4 to 11 and substitute the following:

“Revenue Commissioners to give effect to decisions of High Court, Court of Appeal and Supreme Court

949AT.(1)Section 949AM shall apply to a determination made by the Appeal Commissioners that has been reversed, affirmed or amended by the High Court or the Court of Appeal as it applies to a determination that has not been so reversed, affirmed or amended but, in the case of a decision of the High Court that is appealed to the Court of Appeal under section 949AS, the application (by virtue of this subsection) of section 949AM does not operate for any part of the period during which the appeal to the Court of Appeal remains undisposed of.

- (2) Where, in respect of a decision of the High Court or the Court of Appeal, the Supreme Court, in the circumstances specified by the Constitution, decides to exercise its appellate jurisdiction subsection (1) shall have effect as if—
 - (a) after ‘Court of Appeal’, where it first occurs in that subsection, there were inserted ‘or the Supreme Court’,
 - (b) for ‘decision of the High Court that is appealed to the Court of Appeal under section 949AS’ in that subsection there were substituted ‘decision of the High Court or the Court of Appeal in respect of which the Supreme Court, in the circumstances specified by the Constitution, decides to exercise its appellate jurisdiction’, and
 - (c) for ‘Court of Appeal’, where it last occurs in that subsection, there were substituted ‘Supreme

Court’.”.

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 Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

35. In page 43, between lines 33 and 34, to insert the following:

“(4)Where—

- (a) in the absence of an agreement between a person and the Appeal Commissioners that the person is liable to a penalty under this section, or
- (b) following the failure by a person to pay a penalty under this section that the person has agreed a liability to,

the Appeal Commissioners are of the opinion that the person is liable to the penalty, the Appeal Commissioners shall give notice in writing to the person of that opinion and that notice shall specify—

- (i) the provision under which the penalty arises,
- (ii) the circumstances in which the person is liable to the penalty, and
- (iii) the amount of the penalty to which the person is liable,

and include such other details as the Appeal Commissioners consider appropriate.

(5) Where a person to whom a notice has been given under subsection (4) does not, within 30 days after the date of the notice—

- (a) agree in writing with the opinion contained in that notice, and
- (b) make a payment to the Appeal Commissioners of the amount of the penalty specified in that notice,

the Appeal Commissioners may apply to the District Court for that Court to determine whether the failure or refusal referred to in subsection (1) by the person gives rise to a liability to the penalty referred to in that subsection.

- (6) The Appeal Commissioners shall give a copy of any application under subsection (5) to the District Court to a person who is the subject of the application.”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(ii) *Aontaíodh alt 35.*

(ii) *Section 35 agreed to.*

(iii) *Alt 36.*

(iii) *Section 36.*

Tairgeadh leasú (An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais):

Amendment proposed (Deputy Simon Harris, Minister of State at the Department of Finance):

36. In page 51, lines 27 and 28, to delete “in a form prescribed by the Revenue Commissioners” and substitute “, in a form prescribed by the Revenue Commissioners,”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(iv) *Aontaíodh alt 37.*

(iv) *Section 37 agreed to.*

(v) *Alt 38.*

(v) *Section 38.*

Tairgeadh leasú (An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais):

Amendment proposed (Deputy Simon Harris, Minister of State at the Department of Finance):

37. In page 62, to delete line 13 and substitute the following:

“(f) in section 789(3) by deleting “, and in particular the provisions relating to the rehearing of an appeal and to the statement of a case for the opinion of the High Court on a point of law”, and”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(vi) *Alt 39.*

(vi) *Section 39.*

Tairgeadh leasú (An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais):

Amendment proposed (Deputy Simon Harris, Minister of State at the Department of Finance):

38. In page 65, to delete line 26 and substitute the following:

“(i) in subsection (1) by substituting the following for subparagraph (ii) of paragraph (c) and all the words in that subsection appearing after that subparagraph down to and including “specifically provided,”:

“(ii) all matters and questions relating to any relief so measured,

in relation to which a right of appeal from a decision is, otherwise than by subsection (1A), not specifically provided,”

and”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais):

Amendment proposed (Deputy Simon Harris, Minister of State at the Department of Finance):

39. In page 66, line 19, after “section 927” to insert “(in so far as that section continues to apply by virtue of section 129(5) of the Finance Act 2012)”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais):

Amendment proposed (Deputy Simon Harris, Minister of State at the Department of Finance):

40. In page 67, lines 32 and 33, to delete “Revenue officer” and substitute “person”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais):

Amendment proposed (Deputy Simon Harris, Minister of State at the Department of Finance):

41. In page 69, line 11, to delete “by a Revenue officer”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(vii) Aontaíodh ailt 40, 41 agus 42.

(vii) Sections 40, 41 and 42 agreed to.

(viii) Aontaíodh Sceideal 1.

(viii) Schedule 1 agreed to.

(ix) Sceideal 2.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

(ix) Schedule 2.

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

42. In page 78, line 30, after “Act 1997” to insert “or section 121, as the case may be,”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

43. In page 80, line 12, after “vehicle” to insert “registration tax”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

44. In page 82, line 16, after “paragraph (a)” to insert “or section 66, as the case may be”.

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.*

6. CRÍOCHNÚ AN GHNÓ.

6. CONCLUSION OF BUSINESS.

Chríochnaigh an Coiste a bhreithniú ar an mBille ar 7.05 p.m.

The Committee concluded its consideration of the Bill at 7.05 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 7.05 p.m./ *sine die*.

The Committee adjourned at 7.05 p.m. *sine die*.

LIAM TWOMEY, T.D.
Chairman

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

Dé Máirt, 3 November 2015

Tuesday, 3 November, 2015

1. Chruinnigh an Coiste ar 5.30 p.m.

1. The Committee met at 5.30 p.m.

2. COMHALTAÍ I LÁTHAIR⁷.

2. MEMBERS PRESENT⁸.

An tAire Airgeadais, na Teachtaí Risteard Buíd Bairéid, Piaras Ó Dochartaigh, Ailín Ó Fearghail, Micheál Mac Craith, Ciarán Ó Domhnaill agus Emmet Stagg.

Minister for Finance, Deputies Richard Boyd Barrett, Pearse Doherty, Alan Farrell, Michael McGrath, Kieran O'Donnell and Emmet Stagg.

3. CATHAOIRLEACH SEALADACH A THOGHADH.

3. ELECTION OF TEMPORARY CHAIRMAN.

Rinneadh tairiscint (An Teachta Risteard Buíd Bairéid):

Motion made (Deputy Richard Boyd Barrett):

That Deputy Alan Farrell take the Chair.

Cuireadh agus aontaíodh an Cheist.

Question put, and agreed to.

Chuaigh an Teachta Ailín Ó Fearghail i gCeannas dá réir sin.

Deputy Alan Farrell took the Chair accordingly.

4. AN CRUINNÍÚ AR FIONRAÍ.

4. MEETING SUSPENDED.

Ordaíodh: An Cruinniú a chur ar fionraí anois go dtí 5.40 p.m. (*An Teachta Ailín Ó Fearghail*).

Ordered: That the Meeting be now suspended until 5.40 p.m. (*Deputy Alan Farrell*).

Cuireadh an Cruinniú ar fionraí dá réir sin ar 5.35 p.m.

The Meeting was accordingly suspended at 5.35 p.m.

Ar 5.40 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 5.40 p.m.

5. BREITHNIÚ AR THAIRISCINT.

5. CONSIDERATION OF MOTION.

⁷ Ghlac an Teachta Emmet Stagg ionad an Teachta Ciara Ní Chonbhuí [B.O. 92(2)].

⁸ Deputy Emmet Stagg substituted for Deputy Ciara Conway [S.O. 92(2)].

Bhreithnigh an Coiste an tairiscint seo a leanas arna tarchur ag Dáil Éireann an 23 Meán Fómhair, 2015 –

“Go ndéanfar an togra go gceadaíonn Dáil Éireann téarmaí an Chomhaintithe Idir-Rialtasaigh maidir le Ranníocaí leis an gCiste Réitigh Aonair a Aistriú agus a Fhrithpháirtíú mar a cheanglaítear faoi Airteagal 29.5.2 den Bhunreacht, arna shíniú sa Bhruiséil an 21 Bealtaine 2014, ar leagadh cóip de faoi bhráid Dháil Éireann an 9 Deireadh Fómhair 2015, a tharchur chuig an Roghfhochoiste um Airgeadas, de réir Bhuan-Ordú 82A(3)(b) agus (6)(a), agus go ndéanfaidh an Coiste sin, tráth nach déanaí ná an 10 Samhain 2015, teachtaireacht a chur chuig an Dáil ar an modh a fhorordaítear i mBuan-Ordú 87, agus go mbeidh feidhm dá réir ag Buan-Ordú 86(2).”

Críochnaíodh an breithniú ar an tairiscint.

Cuireadh teachtaireacht chun na Dála de réir Bhuan-Ordú 87 agus Ordú an 23 Meán Fómhair, 2015 ón Dáil, á chur in iúl di gur chríochnaigh an Coiste a bhreithniú ar an tairiscint.

6. AN BILLE AIRGEADAIS (FORÁLACHA ILGHNÉITHEACHA), 2015.

Chrom an Coiste ar an mBille a bhreithniú.

(i) *Aontaíodh* ailt 1 go 6, go huile.

(ii) Alt 7.

Tairgeadh leasú (*An tAire Airgeadais*):

1. In page 7, lines 3 and 4, to delete “in the case of a bank, a bank authorised (or deemed to be authorised by the European Central

The Committee considered the following motion referred by Dáil Éireann on 23 September, 2015–

“That the proposal that Dáil Éireann approves the terms of the Intergovernmental Agreement on the Transfer and Mutualisation of Contributions to the Single Resolution Fund as required under Article 29.5.2 of the Constitution, signed at Brussels on 21st May, 2014, a copy which was laid before Dáil Éireann on 9th October, 2015, be referred to the Select sub-Committee on Finance, in accordance with Standing Order 82A(3)(b) and (6)(a), which, not later than 10th November, 2015, 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 23 September, 2015, acquainting it that the Committee had completed its consideration of the motion.

6. FINANCE (MISCELLANEOUS PROVISIONS) BILL 2015.

The Committee took the Bill into consideration.

(i) Sections 1 to 6, inclusive, *agreed to*.

(ii) Section 7.

Amendment proposed (*Minister for Finance*):

Bank on application therefor)” and substitute the following:

“in the case of a bank, a bank authorised, or deemed to be authorised, by the European Central Bank on application therefor”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

2. In page 7, line 5, to delete “of the Act”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

3. In page 7, lines 6 to 8, to delete all words from and including “in” in line 6 down to and including “therefor” in line 8 and substitute the following:

“in the case of a building society, a building society authorised, or deemed to be authorised, by the European Central Bank on application therefor”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

4. In page 7, between lines 29 and 30, to insert the following:

“(c) in paragraph (b) of the definition of “credit institution” by substituting “section 17” for “section 27”.”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

5. In page 7, line 33, to delete “European Communities Act 1972 (No. 27 of 1972);” and substitute “European Communities Act 1972 (No. 27 of 1972) to give effect to the Directive of 2014;”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to.*

(iii) *Aontaíodh ailt 8 go 11, go huile.*

(iii) Sections 8 to 11, inclusive, *agreed to.*

(iv) Alt 12.

(iv) Section 12.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

6. In page 11, line 5, to delete “, with the approval of the Minister,”.

Cuireadh an Cheist:- “Go ndéanfar an leasú”: rinne an Coiste vótáil: Tá, 5; Níl, 1.

Question:- “That the amendment be made” - put: the Committee divided: For, 5 ; Against, 1.

Tá:- *An tAire Airgeadais*, na Teachtaí Ailín Ó Fearghail, Micheál Mac Craith, Ciarán Ó Domhnaill agus Emmet Stagg.

For:- *Minister for Finance*, Deputies Alan Farrell, Michael McGrath, Kieran O'Donnell and Emmet Stagg.

Níl:- An Teachta Piaras Ó Dochartaigh.

Against:- Deputy Pearse Doherty.

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

The Question was declared carried accordingly.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to.*

(v) Alt 13.

(v) Section 13.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

7. In page 11, lines 18 and 19, to delete “after the coming into operation of this Part ”.

Aontaíodh an leasú.

Amendment *agreed to.*

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

8. In page 11, line 20, to delete “1 November 2015” and substitute “the coming into operation of the Deposit Guarantee Regulations”.

Aontaíodh an leasú.

Amendment *agreed to.*

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to.*

(vi) *Aontaíodh alt 14.*

(vi) Section 14 *agreed to.*

(vii) Alt 15.

(vii) Section 15.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

9. In page 12, lines 16 and 17, to delete “regulations made under section 3 of the Act of 1972 to give effect to the Solvency II Directive” and substitute “Solvency II Regulations”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

10. In page 12, lines 19 and 20, to delete “European Communities (Life Assurance) Framework Regulations 1994 (S.I. No. 360 of 1994)” and substitute “Life Regulations”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

11. In page 12, between lines 21 and 22, to insert the following:

“ “Life Regulations” means the European Communities (Life Assurance) Framework Regulations 1994 (S.I. No. 360 of 1994);”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

12. In page 12, lines 23 and 24, to delete “European Communities (Non-Life Insurance) Framework Regulations 1994 (S.I. No. 359 of 1994)” and substitute “Non-Life Regulations”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

13. In page 12, between lines 25 and 26, to insert the following:

“ “Non-Life Regulations” means the European Communities (Non-Life Insurance) Framework Regulations 1994 (S.I. No. 359 of 1994);”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (An tAire Airgeadais):

Amendment proposed (Minister for Finance):

14. In page 12, lines 26 and 27, to delete “regulations made under section 3 of the Act of 1972 to give effect to the Solvency II Directive” and substitute “Solvency II Regulations”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (An tAire Airgeadais):

Amendment proposed (Minister for Finance):

15. In page 13, between lines 9 and 10, to insert the following:

“ “Solvency II Regulations” means the regulations made under section 3 of the Act of 1972 to give effect to the Solvency II Directive;”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(viii) Alt 16.

(viii) Section 16.

Tairgeadh leasú (An tAire Airgeadais):

Amendment proposed (Minister for Finance):

16. In page 13, line 18, to delete “European Communities (Non-Life Insurance) Framework Regulations 1994” and substitute “Non-Life Regulations”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (An tAire Airgeadais):

Amendment proposed (Minister for Finance):

17. In page 13, line 19, to delete “European Communities (Life Assurance) Framework Regulations 1994” and substitute “Life Regulations”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(ix) Alt nua.

(ix) New section.

Tairgeadh leasú (An tAire Airgeadais):

Amendment proposed (Minister for Finance):

18. In page 13, between lines 30 and 31, to insert the following:

“Portfolio transfers

17. (1) Notwithstanding the regulations made under section 3 of the Act of 1972 to give effect to Article 4 and Article 308b(1) to (4) of the Solvency II Directive, the regulations made under section 3 of the Act of 1972 to give effect to Article 39 of the Solvency II Directive (in this section referred to as the “portfolio transfer regulations”), in so far only as they apply to insurance undertakings (within the meaning of the Solvency II Regulations), shall apply to a relevant undertaking that is an insurance undertaking, subject to the following modifications:
- (a) where the insurance undertaking that is transferring its business is a relevant undertaking to which the Solvency II Regulations do not apply by virtue of the regulations made under section 3 of the Act of 1972 to give effect to Article 4 of the Solvency II Directive, a reference in the portfolio transfer regulations to an insurance undertaking (within the meaning of the Solvency II Regulations) shall be construed as a reference to an insurance undertaking (within the meaning of this Act);
 - (b) where the insurance undertaking to which the business is being transferred is a relevant undertaking to which the Solvency II Regulations do not apply by virtue of the regulations made under section 3 of the Act of 1972 to give effect to Article 4 of the Solvency II Directive,
 - (i) a reference in the portfolio transfer regulations to an accepting undertaking shall be construed as a reference to an insurance undertaking (within the meaning of this Act), and
 - (ii) the obligation in the portfolio transfer regulations to certify that the accepting undertaking possesses the necessary eligible own funds to cover the Solvency Capital Requirement shall be construed as an obligation to certify that the accepting undertaking possesses the necessary solvency margin in accordance with the Life Regulations or the Non-Life Regulations, as applicable.
- (2) Notwithstanding the regulations made under section 3 of the Act of 1972 to give effect to Article 4 and Article 308b(1) to (4) of the Solvency II Directive, the regulations made under section 3 of the Act of 1972 to give effect to Article 39 of the Solvency II Directive, in so far only as it applies to reinsurance undertakings (within the meaning of the Solvency II Regulations), shall apply to a relevant undertaking that is a reinsurance undertaking.”.

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*.

(x) *Scríosadh* alt 17.

(x) Section 17 *deleted*.

(xi) *Aontaíodh* alt 18.

(xi) Section 18 *agreed to*.

(xii) Alt nua.

(xii) New section.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

19. In page 15, between lines 24 and 25, to insert the following:

“Deemed authorisation

19. (1) An insurance undertaking authorised under the European Communities (Non-Life Insurance) Regulations 1976 (S.I. No. 115 of 1976) that□—

(a) is a relevant undertaking on the commencement of this section, and

(b) is not deemed authorised under the Solvency II Regulations, shall be deemed to be authorised under the Non-Life Regulations.

(2) An insurance undertaking authorised under the European Communities (Life Assurance) Regulations 1984 (S.I. No. 57 of 1984) that□—

(a) is a relevant undertaking on the commencement of this section, and

(b) is not deemed authorised under the regulations made under the Solvency II Regulations,

shall be deemed to be authorised under the Life Regulations.

(3) An insurance undertaking that, at any time after the commencement of this section, ceases to be an undertaking to which Title I, II or III of the Solvency II Directive applies and becomes a relevant undertaking, shall□—

(a) in the case of an insurance undertaking which carries on life insurance business, be deemed to be authorised under the Life Regulations, and

(b) in the case of an insurance undertaking which carries on non-life insurance business, be deemed to be authorised under the Non-Life Regulations.”.

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 19.

(xiii) Section 19.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

20. In page 15, lines 28 and 29, to delete “European Communities (Non-Life Insurance) Framework Regulations 1994” and substitute “Non-Life Regulations”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(xiv) *Aontaíodh ailt 20 agus 21.*

(xiv) Sections 20 and 21 *agreed to.*

(xv) *Aontaíodh Sceideal 1.*

(xv) Schedule *agreed to.*

(xvi) *Aontaíodh an Teideal.*

(xvi) Title *agreed to.*

7. CRÍOCHNÚ AN GHNÓ.

7. CONCLUSION OF BUSINESS.

Chríochnaigh an Coiste a bhreithniú ar an mBille ar 6.40 p.m.

The Committee concluded its consideration of the Bill at 6.40 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 6.40 p.m. *sine die.*

The Committee adjourned at 6.40 p.m. *sine die.*

LIAM TWOMEY, T.D.
Chairman

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

Dé Máirt, 17 Samhain 2015

Tuesday, 17 November, 2015

1. Chruinnigh an Coiste ar 4.05 p.m.

1. The Committee met at 4.05 p.m.

2. COMHALTAÍ I LÁTHAIR⁹.

2. MEMBERS PRESENT¹⁰.

An Teachta Liam Ó Tuama (*i gCeannas*),
An tAire Airgeadais, na Teachtaí Tomás de Barra, Risteard Buíd Bairéid, Ciarán Ó Canáin, Micheál Ó Críod, Piaras Ó Dochartaigh, Ailín Ó Fearghail, Nollaig Ó hÚrdail, Ciarán Ó Loinsigh, Micheál Mac Craith, Ciarán Ó Domhnaill agus Peadar Tóibín.

Deputy Liam Twomey (*in the Chair*),
Minister for Finance, Deputies Tom Barry, Richard Boyd Barrett, Ciarán Cannon, Michael Creed, Pearse Doherty, Alan Farrell, Noel Harrington, Ciarán Lynch, Michael McGrath, Kieran O'Donnell and Peadar Tóibín.

3. AN BILLE AIRGEADAIS, 2015.

3. FINANCE BILL 2015.

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 nua.

(ii) New section.

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

Amendment proposed (*Deputy Richard Boyd Barrett*):

1. In page 7, between lines 16 and 17, to insert the following:

“2. In the case of public service pensioners who are not in receipt of a contributory social welfare pension, universal social charge will be reckoned on their gross total public service pension(s)

⁹ Ghlac an Teachta Peadar Tóibín ionad an Teachta Piaras Ó Dochartaigh (ar feadh cuid den chruinniú) [B.O. 92(2)].
Ghlac na Teachtaí Tomás de Barra agus Nollaig Ó hÚrdail ionaid na dTeachtaí Ciara Ní Chonbhuí agus Brian Breathnach faoi seach [B.O. 92(2)].
Ghlac na Teachtaí Ciarán Ó Canáin agus Micheál Ó Críod ionaid na dTeachtaí Ciarán Ó Domhnaill agus Ailín Ó Fearghail faoi seach (ar feadh cuid den chruinniú) [B.O. 92(2)].

¹⁰ Deputy Peadar Tóibín substituted for Deputy Pearse Doherty (for part of the meeting) [S.O. 92(2)].
Deputies Tom Barry and Noel Harrington substituted for Deputies Ciara Conway and Brian Walsh respectively [S.O. 92(2)].
Deputies Ciarán Cannon and Michael Creed substituted for Deputies Kieran O'Donnell and Alan Farrell respectively (for part of the meeting) [S.O. 92(2)].

less the amount of contributory social welfare pension commensurate with their length of pensionable service.”.

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*.

(iii) Alt 2.

(iii) Section 2.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

2. In page 8, between lines 23 and 24, to insert the following:

“(2) *Subsection (1)* applies for the year of assessment 2016 and each subsequent year of assessment.”.

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 Teachta Peadar Tóibín*):

Amendment proposed (*Deputy Peadar Tóibín*):

3. In page 8, between lines 23 and 24, to insert the following:

“3. The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on options available for removing the USC liability for all workers earning less than €19,572 a year”.

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*.

(v) Alt 3.

(v) Section 3.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

4. In page 9, between lines 24 and 25, to insert the following:

“(2) *Subsection (1)** applies for the year of assessment 2016 and each subsequent year of assessment.”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(vi) Alt 4.

(vi) Section 4.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

6. In page 9, between lines 28 and 29, to insert the following:

“(2) *Subsection (1)** applies for the year of assessment 2016 and each subsequent year of assessment.”.

Aontaíodh an leasú.

Amendment *agreed to*.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(vii) *Aontaíodh alt 5.*

(vii) Section 5 *agreed to*.

(viii) Alt 6.

(viii) Section 6.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

7. In page 10, to delete lines 6 to 8.

Aontaíodh an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

8. In page 10, to delete lines 9 and 10 and substitute the following:

“ ‘relevant director’, in relation to a company, means a director who is either resident or not resident in the State and is not a full-time working director;”.

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 Airgeadais*):

Amendment proposed (*Minister for Finance*):

9. In page 10, to delete lines 9 and 10 and substitute the following:

“ ‘relevant director’, in relation to a company, means a director who is not resident in the State and is a non-executive director of that company;”.

Aontaíodh an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

10. In page 10, to delete line 14 and substitute the following:
“ ‘travel’ means travel by car, motorcycle, taxi, bus,
rail, boat or aircraft.”.

Aontaíodh an leasú. Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

11. In page 10, line 17, after “director” to insert “, on and from 1 January 2016,”.

Aontaíodh an leasú. Amendment agreed to.

Tairgeadh leasú (*An Teachta Peadar Tóibín*): Amendment proposed (*Deputy Peadar Tóibín*):

12. In page 10, between lines 21 and 22, to insert the following:
“(4) As regards the reimbursement of actual expenses vouched by receipts, the employer must retain such receipts, together with details of the travel and subsistence. The period of retention of records is 6 years after the end of the tax year to which the records refer.”.

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*.

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.

(ix) Alt nua. (ix) New section.

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

13. In page 10, between lines 21 and 22, to insert the following:
“Exemption in respect of certain expenses of State Examinations Commission examiners

7. The Principal Act is amended by inserting the following section after section 195B:

“Exemption in respect of certain expenses of State Examinations Commission examiners

195C. (1) In this section—

‘civil servant’ has the meaning assigned to it by the Civil Service Regulation Act 1956;

‘employee’ has the same meaning as in section 983;

‘examination purposes’ means:

- (a) the development of examination papers or other examination materials;
- (b) the marking of such papers or other such materials; or
- (c) the carrying out of invigilator duties at an examination;

‘examination’ means any examination standing specified for the time being in Schedule 2 to the Education Act 1998;

‘examination paper’ includes any paper, plan, map, drawing, diagram, pictorial or graphic work or other document and any photograph, film or recording (whether of sound or images or both)—

- (a) in which questions are set for answer by candidates as part of an examination or which are related to such questions, or
- (b) in which projects or practical exercises are set which candidates are required to complete as part of an examination or which are related to such projects or exercises;

‘examiner’ means, other than a person employed as an Examinations and Assessment Manager, a person who is an employee of the relevant employer for examination purposes;

‘relevant employer’ means the State Examinations Commission;

‘travel’ means travel by car, motorcycle, taxi, bus or rail.

- (2) This section applies to payments made by the relevant employer to or on behalf of an examiner in respect of expenses of travel and subsistence incurred by the examiner, on and from 1 January 2016, for examination purposes.
- (3) So much of any payment to which this section applies, as does not exceed the upper of any relevant rate or rates laid down from time to time by the Minister for Public Expenditure and Reform in relation to the payment of expenses of travel and

subsistence of a civil servant, shall be exempt from income tax and shall not be reckoned in computing income for the purposes of the Income Tax Acts.”.”.

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.

(x) *Aontaíodh ailt 7, 8 agus 9.*

(x) Sections 7, 8 and 9 *agreed to.*

(xi) *Alt nua.*

(xi) *New section.*

Tairgeadh leasú (An tAire Airgeadais):

Amendment proposed (*Minister for Finance*):

14. In page 11, between lines 25 and 26, to insert the following:

“10. (1) The Principal Act is amended by inserting the following after section 112A:

“112B.(1)In this section—

‘benefit’ means a tangible asset other than cash;

‘qualifying incentive’ means either a voucher or a benefit that is given to an employee by his or her employer in a year of assessment where the following conditions are satisfied:

- (a) the voucher or the benefit does not form part of a salary sacrifice arrangement;
- (b) the voucher can only be used to purchase goods or services and cannot be redeemed, in full or in part, for cash;
- (c) the voucher or the benefit cannot exceed €500 in value;
- (d) not more than one voucher or benefit can be given to that employee in any year of assessment;

‘salary sacrifice arrangement’ means any arrangement under which an employee forgoes the right to receive any part of his or her remuneration due under his or her terms or contract of employment and in return his or her employer agrees to provide him or her with a qualifying incentive.

- (2) A qualifying incentive shall be exempt from income tax and shall not be reckoned in computing income for the purposes of the Income Tax Acts.”.

(2) *Subsection (1)* comes into operation on 22 October 2015.”.

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) *Scríosadh* alt 10.

(xii) Section 10 *deleted*.

(xiii) *Aontaíodh* alt 11.

(xiii) Section 11 *agreed to*.

(xiv) Alt 12.

(xiv) Section 12.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

15. In page 12, to delete line 21 and substitute the following:

“(2) *Subsection (1)* applies for the year of assessment 2016 and each subsequent year of assessment.”.

Aontaíodh an leasú.

Amendment *agreed to*.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(xv) *Aontaíodh* alt 13.

(xv) Section 13 *agreed to*.

(xvi) Alt nua.

(xvi) New section.

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

Amendment proposed (*Deputy Pearse Doherty*):

16. In page 12, between lines 27 and 28, to insert the following:

“14. The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on options on introducing a third rate of tax payable at 47 per cent on income over €100,000.”.

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*.

4. AN CRUINNÍÚ AR FIONRAÍ.

4. MEETING SUSPENDED.

Ordaíodh: An Cruinniú a chur ar fionraí anois go dtí 7.10 p.m. (*An Teachta Liam Ó Tuama*).

Ordered: That the Meeting be now suspended until 7.10 p.m. (*Deputy Liam Twomey*).

Cuireadh an Cruinniú ar fionraí dá réir sin

The Meeting was accordingly suspended

ar 6.40 p.m.

at 6.40 p.m.

Ar 7.10 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 7.10 p.m.

5. AN BILLE AIRGEADAIS, 2015.

5. FINANCE BILL 2015.

D'athchrom an Coiste ar an mBille a bhreithniú.

The Committee resumed consideration of the Bill.

(i) Alt 14.

(i) Section 14.

Tairgeadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille”.

Question proposed: - “That the section stand part of the Bill”.

Cuireadh agus *aontaíodh* an Cheist.

Question put, and *agreed to*.

(ii) *Aontaíodh* alt 15.

(ii) Section 15 *agreed to*.

(iii) Alt 16.

(iii) Section 16.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

19. In page 14, line 25, after “2014” to insert “is amended”.

Aontaíodh an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

20. In page 14, to delete line 26 and substitute the following:

“(a) in subsection (1)(a)(ii), in paragraph (d) of the definition of “relevant period”, by substituting “ ‘relevant amount’ ” for “ ‘average relevant amount’ ”.”.

Aontaíodh an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

21. In page 16, between lines 38 and 39, to insert the following:

“(ii) by inserting the following after subsection (3):

“(3A) Notwithstanding subsection (3), where—

(a) in accordance with section 506, relief is due in

respect of an amount subscribed between 1 January 2014 and 31 December 2014 as nominee for a qualifying individual by the managers of a designated fund, and

- (b) the eligible shares in respect of which the amount is subscribed are issued between 1 January 2016 and 31 January 2016,

the individual may elect by notice in writing to the inspector to have the relief due under subsection (2)(a) given as a deduction from his or her total income for the year of assessment in which the amount was subscribed to the designated fund instead of (as provided for in subsection (2)(a)) as a deduction from his or her total income for the year of assessment in which the shares are issued.”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(iv) Alt 17.

(iv) Section 17.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

22. In page 17, to delete line 23 and insert the following:

“17. (1) Section 598 of the Principal Act is amended—

- (a) in subsection (1)(a), by inserting the following definition:

“ ‘farm partnership’ means a milk production partnership or a registered farm partnership (within the meaning of section 667C);”,

and

- (b) in subsection (1)(d)(iib), by substituting “farm partnership” for “milk production partnership” in both places where it occurs.

- (2) Part 23 of the Principal Act is amended—”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

23. In page 18, to delete lines 36 to 38, and in page 19, to delete lines 1 and 2 and substitute the following:

“(d)in section 667B—

(i) in subsection (5)(b), by substituting “2018” for “2015”,
and

(ii) in paragraph 2 of the Table to that section—

(I) in subparagraph (q), by substituting “Sustainable
Agriculture,” for “Sustainable Agriculture.”, and

(II) by inserting the following after subparagraph (q):

“(r) Bachelor of Science (Honours) in
Agriculture.”, ”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (An tAire Airgeadais):

*Amendment proposed (Minister for
Finance):*

24. In page 19, line 5, to delete “section, section 667D and section 667E”
and substitute “section and sections 667D to 667G”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (An tAire Airgeadais):

*Amendment proposed (Minister for
Finance):*

25. In page 20, to delete lines 14 to 19 and substitute the following:
“ ‘primary participant’ means the precedent partner,
within the meaning of section 1007;”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (An tAire Airgeadais):

*Amendment proposed (Minister for
Finance):*

26. In page 20, between lines 22 and 23, to insert the following:
“ ‘register of succession farm partnerships’ shall be
construed in accordance with section 667D(1);”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (An tAire Airgeadais):

*Amendment proposed (Minister for
Finance):*

27. In page 22, line 13, after “alteration” to insert “and amend the
relevant entry on the register”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

28. In page 22, line 31, to delete “only register a farm partnership where” and substitute “only enter a farm partnership on the register where”.

Aontaíodh an leasú. Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

29. In page 22, line 34, after “the” where it secondly occurs to insert “farm”.

Aontaíodh an leasú. Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

30. In page 24, line 5, to delete “registered” and substitute “entered”.

Aontaíodh an leasú. Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

31. In page 24, to delete lines 17 to 19 and substitute the following:
“(c)the business plan of the farm partnership shall have been submitted to, and approved by, the Minister,”.

Aontaíodh an leasú. Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*): Amendment proposed (*Minister for Finance*):

32. In page 25, to delete lines 15 to 18 and substitute the following:
“(5)(a)The Minister shall only enter a farm partnership on the register of succession farm partnerships where he or she is satisfied that the farm partnership has met the conditions set out in subsection (2).
(b) Where the Minister is not satisfied that the farm partnership is continuing to meet the conditions set out in subsection (2), then the Minister shall remove the partnership from the register of succession farm partnerships with effect from the date upon which the partnership ceased to meet

those conditions.”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

33. In page 26, to delete line 28.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

34. In page 28, line 28, to delete “provisions.” and substitute the following:

“provisions.”,

(h) by inserting the following section after section 667E (inserted by *paragraph (g)*):

“Appeals officer

667F. (1) The Minister may appoint a person to be an appeals officer (in this section and section 667G referred to as an ‘appeals officer’) for the purposes of an appeal under section 667G.

(2) An appeals officer shall be either a practising solicitor or a practising barrister, either of whom shall have not less than 5 years experience.

(3) A solicitor or barrister in the full-time service of the State shall not be an appeals officer.

(4) An appeals officer shall—

(a) hold office for a term of 3 years and, subject to subsection (6), shall be eligible for reappointment on the expiry of that term of office,

(b) be independent in the performance of his or her functions,

(c) be paid such fees and allowances for expenses as the Minister, with the consent of the Minister for Public Expenditure and Reform, may determine, and

(d) at such intervals and in relation to such periods as are specified by the Minister, submit a report in writing to the Minister in relation to the performance of his or her functions as an appeals

officer during the period to which the report refers.

(5) An appeals officer may—

- (a) resign from office by letter addressed to the Minister and the resignation shall take effect on the date on which the Minister receives the letter, or
- (b) be removed from office by the Minister where in the opinion of the Minister the appeals officer —
 - (i) has become incapable through ill-health of effectively performing his or her functions under this section, or
 - (ii) has committed stated misbehaviour.

(6) An appeals officer may not serve more than two consecutive terms of office.

(7) The appeals officer may, in consultation with the Minister, establish the procedures to be followed by him or her regarding—

- (a) the holding of a hearing,
- (b) the examination by the appeals officer of the parties to the appeal or other persons,
- (c) requests by the appeals officer for information or further information, for the purposes of the appeal, from the parties to the appeal or other persons,
- (d) provision by the appeals officer to the parties to the appeal of all information for the purposes of the appeal, received by the appeals officer, and
- (e) any other matter as the appeals officer considers appropriate for the proper performance by the appeals officer of his or her functions.

(8) The Minister shall, subject to the provisions of any enactment or rule of law, indemnify an appeals officer appointed by the Minister in respect of any act done or omitted to be done by him or her in the performance or purported performance of his or her functions as such appeals officer, unless the act or omission concerned was done in bad faith.”,

and

- (i) by inserting the following after section 667F (inserted by *paragraph (h)*):

“Appeals

667G.(1) The Minister shall give notice in writing to the primary participant concerned of his or her decision—

- (a) to refuse to enter, under section 667C(1D)(a), the farm partnership on the register,
- (b) to refuse to enter, under section 667D(5)(a), the farm partnership on the register of succession farm partnerships,
- (c) to remove, under section 667C(1B)(a), the farm partnership from the register,
- (d) not to amend an entry on the register under section 667C(1B)(b),
- (e) to refuse to approve the business plan of a farm partnership for the purposes of section 667D(2)(c),
- (f) to remove, under section 667C(1D)(b), the farm partnership from the register, or
- (g) to remove, under section 667D(5)(b), the farm partnership from the register of succession farm partnerships.

(2) A notice under subsection (1) shall—

- (a) include reasons for the decision,
- (b) inform the primary participant that—
 - (i) he or she may appeal the decision, in writing, within 21 days of the date of the notice to the appeals officer, and
 - (ii) the notice of appeal shall specify the grounds for the appeal,
- and
- (c) inform the primary participant that the decision shall be suspended until—
 - (i) the decision becomes final under subsection (3), or
 - (ii) the disposal of an appeal under this section.

(3) If, on the expiration of the period of 21 days beginning on the date of the notice under subsection (2), no appeal under this section is made by the primary participant, the Minister’s decision under subsection (1) is final.

- (4) A notice of appeal shall comply with subsection (2)(b) and shall be accompanied by such fee as may be determined by the Minister from time to time and published in such manner as the Minister considers appropriate, including on the internet.
- (5) For the purposes of an appeal the appeals officer—
 - (a) shall notify the Minister of the appeal,
 - (b) shall request submissions from the parties to the appeal and they shall furnish the submissions to the appeals officer within the period, which shall be not less than 7 days, specified in the request,
 - (c) following consideration of the submissions, may hold a hearing, and
 - (d) may request information from the parties to the appeal, or any other person as the appeals officer considers necessary for the proper performance of his or her functions and the parties to the appeal, or other person as the case may be, shall furnish the information to the appeals officer within the period specified in the request.
- (6) If a hearing is held—
 - (a) each of the parties to the appeal is entitled to be heard at the hearing, and
 - (b) the appeals officer may adjourn the hearing of the matter at any stage in the proceedings until a date specified by the appeals officer.
- (7) In considering an appeal under this section the appeals officer shall consider—
 - (a) submissions from the parties to the appeal,
 - (b) the evidence presented at any hearing of the matter, and
 - (c) all information furnished to the appeals officer.
- (8) On completion of his or her consideration of the appeal the appeals officer shall make a decision determining the appeal as soon as practicable in all the circumstances of the case, and in any case not more than 42 days after the date of the notice of appeal, which may be a decision to—
 - (a) affirm the decision of the Minister, or
 - (b) quash the decision of the Minister and allow the appeal.

(9) The appeals officer shall notify the parties to the appeal of the decision under subsection (8) as soon as practicable after it is made.

(10)(a) A party to the appeal may apply to the High Court regarding a decision of the appeals officer on a point of law and the determination of the High Court on such an appeal shall be final and conclusive.

(b) An application to the High Court under paragraph (a) shall be made not later than 14 days after the notification under subsection (9), to the parties of the decision of the appeals officer.”.

(3) Section 851A(8) of the Principal Act is amended—

(a) in paragraph (j), by substituting “enactment,” for “enactment, and”,

(b) in paragraph (k), by substituting “purpose, and” for “purpose.”, and

(c) by inserting the following after paragraph (k):

“(l) where it relates to a failure, by a registered farm partnership, within the meaning of section 667C, to continue to meet conditions set out in section 667C(1A) or 667D(2), as the case may be, and the information is disclosed only to the Minister for Agriculture, Food and the Marine.”.”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(v) Aontaíodh alt 18.

(v) Section 18 agreed to.

(vi) Alt nua.

(vi) New section.

Tairgeadh leasú (An Teachta Piaras Ó Dochartaigh):

Amendment proposed (Deputy Pearse Doherty):

38. In page 34, between lines 3 and 4, to insert the following:

“19. The Minister shall, within nine months from the passing of this Act, prepare and lay before Dáil Éireann a report on options available for the introduction of the recommendations contained the May 2012 report issued by the then Joint Committee on Communications, Natural Resources and Agriculture recommended a major overhaul of Ireland’s tax terms for its

offshore oil and gas.”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

(vii) *Aontaíodh ailt 19 agus 20.*

(vii) Sections 19 and 20 *agreed to*.

(viii) *Alt 21.*

(viii) Section 21.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

39. In page 35, between lines 7 and 8, to insert the following:

“(2) (a) *Subsection (1)* shall apply to any life policy (within the meaning of Part 26 of the Principal Act) commenced on or after 1 May 2006.

(b) As respects chargeable events occurring on or prior to 31 December 2015 in relation to policies referred to in paragraph (a), section 865(4) of the Principal Act shall apply as if the reference in that subsection to the making of a claim within 4 years after the end of the chargeable period to which the claim relates was a reference to the making of a claim within 4 years after the end of the chargeable period ending on 31 December 2016.”.

Aontaíodh an leasú.

Amendment *agreed to*.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(ix) *Aontaíodh ailt 22 agus 23.*

(ix) Sections 22 and 23 *agreed to*.

(x) *Ailt nua.*

(x) New sections.

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

Amendment proposed (*Deputy Pearse Doherty*):

40. In page 35, between lines 29 and 30, to insert the following:

“**25.** The Minister shall, within nine months from the passing of this Act, prepare and lay before Dáil Éireann a report on options available for the introduction of strict anti-avoidance measures within the construction sector, with regards to bogus self-employed workers.”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Piaras Ó*

Amendment proposed (*Deputy Pearse*

Dochartaigh):

Doherty):

41. In page 35, between lines 29 and 30, to insert the following:

“25. The Minister shall, within nine months from the passing of this Act, prepare and lay before Dáil Éireann a report on options available for the introduction of strict anti-avoidance measures within the IT sector, with regards to bogus self-employed workers.”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

(xi) *Aontaíodh ailt 24, 25 agus 26.*

(xi) Sections 24, 25 and 26 *agreed to*.

(xii) *Alt nua.*

(xii) *New section.*

Tairgeadh leasú (An Teachta Piaras Ó Dochartaigh):

Amendment proposed (*Deputy Pearse Doherty*):

42. In page 40, between lines 6 and 7, to insert the following:

“27. The Minister shall, within nine months from the passing of this Act, prepare and lay before Dáil Éireann a report on options available to restrict banks from carrying forward losses against taxable profits of the banks, which could result in many institutions paying no tax for the foreseeable future.”.

Cuireadh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”: rinne an Coiste vótáil: Tá, 2; Níl, 6.

Question:- “That the new section be there inserted” – put: the Committee divided: For, 2; Against, 6.

Tá: - Na Teachtaí Piaras Ó Dochartaigh agus Micheál Mac Craith.

For:- *Deputies Pearse Doherty and Michael McGrath.*

Níl: - An tAire Airgeadais, Na Teachtaí Ailín Ó Fearghail, Nollaig Ó hÚrdail, Ciarán Ó Loinsigh, Ciarán Ó Domhnaill agus Liam Ó Tuama.

Against: - *Minister for Finance, Deputies Alan Farrell, Noel Harrington, Ciarán Lynch, Kieran O'Donnell and Liam Twomey.*

Faisnéiseadh dá réir sin go rabhthas tar éis diúltú don Cheist.

The Question was declared *negatived* accordingly.

(xiii) *Aontaíodh alt 27.*

(xiii) Section 27 *agreed to*.

6. *ATHLÁ.*

6. *ADJOURNMENT.*

Chuaigh an Coiste ar athló ar 9.10 p.m. go dtí 11 a.m. Dé Céadaoin, 18 Samhain,

The Committee adjourned at 9.10 p.m. until 11 a.m. on Wednesday, 18

2015.

November, 2015.

LIAM TWOMEY, T.D.
Chairman

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

Dé Céadaoin, 18 November 2015

Wednesday, 18 November, 2015

1. Chruinnigh an Coiste ar 11 a.m.

1. The Committee met at 11 a.m.

2. COMHALTAÍ I LÁTHAIR¹¹.

2. MEMBERS PRESENT¹².

An Teachta Liam Ó Tuama (*i gCeannas*),
An tAire Airgeadais, An Teachta Síomón
Ó hEarchaí (*an tAire Stáit ag an Rionn*
Airgeadais), na Teachtaí Risteard Buíd
Bairéid, Micheál Mac Craith, Art Mac An
Earraigh agus Peadar Tóibín.

Deputy Liam Twomey (*in the Chair*),
Minister for Finance, Deputy Simon
Harris (*Minister of State at the*
Department of Finance), Deputies Richard
Boyd Barrett, Michael McGrath, Arthur
Spring and Peadar Tóibín.

3. AN BILLE AIRGEADAIS, 2015.

3. FINANCE BILL 2015.

D'athchrom an Coiste ar an mBille a
bhreithniú.

The Committee resumed consideration of
the Bill.

(i) *Aontaíodh* ailt 28 agus 29.

(i) Sections 28 and 29 *agreed to*.

(ii) Alt 30.

(ii) Section 30.

Tairgeadh leasú (*An Teachta Síomón Ó*
hEarchaí, Aire Stáit ag an Roinn
Airgeadais):

Amendment proposed (*Deputy Simon*
Harris, Minister of State at the
Department of Finance):

43. In page 43, between lines 3 and 4, to insert the following:

“ ‘Member State’ has the same meaning as
‘relevant Member State’ has in section 766;”.

Aontaíodh an leasú.

Amendment agreed to.

¹¹ Ghlac an Teachta Síomón Ó hEarchaí (*Aire Stáit ag an Roinn Airgeadais*) ionad an Aire Airgeadais (ar feadh cuid den chruinniú) [B.O. 92(1)].
Ghlac na Teachtaí Peadar Tóibín agus Art Mac An Earraigh ionaid na dTeachtaí Piaras Ó Dochartaigh agus Ciarán Ó Loinsigh faoi seach [B.O. 92(2)].

¹² Deputy Simon Harris (*Minister of State at the Department of Finance*) substituted for the Minister for Finance (for part of the meeting) [S.O. 92(1)].
Deputies Peadar Tóibín and Arthur Spring substituted for Deputies Pearse Doherty and Ciarán Lynch respectively [S.O. 92(2)].

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

44. In page 44, line 5, to delete “section 105” and substitute “section 106”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

45. In page 44, line 6, after “criteria,” to insert “in that the invention is susceptible of industrial application, new and involves an inventive step,”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

46. In page 44, lines 21 and 22, to delete “on the qualifying asset, in relation to a company,” and substitute “in relation to the qualifying asset, in respect of a company,”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

47. In page 44, line 31, to delete “intangible”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

48. In page 46, line 33, after “asset” to insert “before taking account of any allowance available under subsection (5)”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

49. In page 46, line 40, to delete “12 months” and substitute “24 months”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

50. In page 47, line 8, to delete “relevant company” and substitute “relevant company, which has made a claim under this section.”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

51. In page 47, lines 36 and 37, to delete “profits, calculated as if this Chapter did not apply,” and substitute “profits”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

52. In page 49, lines 25 and 26, to delete “to which this Chapter applies” and substitute “in respect of which a claim was made under section 769I(2)”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

53. In page 51, to delete lines 38 to 41, and in page 52, to delete lines 1 to 3.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

54. In page 52, line 4, to delete “(2) Subject to subsection (5)” and substitute “**769O.** (1) Subject to subsection (4)”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

55. In page 52, line 24, to delete “(3) Subject to subsection (5)” and substitute “(2) Subject to subsection (4)”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

56. In page 52, line 36, to delete “(4) A relevant company” and substitute “(3) A relevant company”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

57. In page 52, line 41, to delete “(5) Where” and substitute “(4) Where”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

58. In page 53, line 5, to delete “subsections (2) and (3)” and substitute “subsections (1) and (2)”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

59. In page 54, line 38, to delete “and”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

60. In page 54, to delete lines 39 and 40, and in page 55, to delete line 1 and substitute the following:

“(ii) where that company is a member of a group, the group has turnover not in excess of the turnover threshold amount, and

(iii) the company is a micro, small or medium-sized enterprise within the meaning of the Annex to Commission Recommendation 2003/361/EC of 6 May 2003¹ concerning the definition of micro, small and medium-sized enterprises.”.

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.*

(iii) Alt 31.

(iii) Section 31.

Tairgeadh leasú (*An Teachta Peadar Tóibín*):

Amendment proposed (*Deputy Peadar Tóibín*):

61. In page 56, line 6, after “year.” to insert “Revenue shall then make this country-by-country report available to the public on their website.”.

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) *Aontaíodh alt 32.*

(iv) *Section 32 agreed to.*

(v) Alt nua.

(v) New section.

Tairgeadh leasú (*An Teachta Peadar Tóibín*):

Amendment proposed (*Deputy Peadar Tóibín*):

62. In page 59, between lines 28 and 29, to insert the following:

“33. The Minister shall, within nine months from the passing of this Act, prepare and lay before Dáil Éireann a report the effective rates of corporation tax paid by companies in the State.”.

¹OJ No. L124, 20.5.2003, p.36

Cuireadh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin” – agus cinneadh gur freagra diúltach a tugadh uirthi.

(vi) Alt 33.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Roinn Airgeadais*):

Question:- “That the new section be there inserted”- put, and decided in the negative.

(vi) Section 33.

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Finance*):

63. In page 60, to delete lines 7 to 38, and in page 61, to delete line 1 and substitute the following:

“**597AA.**(1) (a) In this section—

‘51 per cent subsidiary’ has the same meaning as it has in section 9(1)(a);

‘development land’ has the same meaning as it has in section 648;

‘group’ means a holding company and one or more companies which are 51 per cent subsidiaries of the holding company;

‘holding company’ means a company whose business consists wholly or mainly of the holding of shares of one or more companies which are its 51 per cent subsidiaries;

‘qualifying business’ means a business other than—

(a) the holding of securities or other assets as investments,

(b) the holding of development land, or

(c) the development or letting of land;

‘qualifying group’ means a group, the business of each 51 per cent subsidiary (other than a holding company) in which consists wholly or mainly of the carrying on of a qualifying business;

‘qualifying person’ means an individual who is or has been a director or employee of a company (or companies in a qualifying group) who—

(a) is or was required to spend not less than 50 per cent of that individual’s working time in the service of that company (or those companies) in a managerial or technical capacity, and

(b) has served in that capacity for a continuous

period of 3 years in the period of 5 years immediately prior to the disposal of the chargeable business assets of which the disposal of shares in the company (or one of those companies) forms the whole or part;

‘relevant individual’ means an individual who has been the beneficial owner of the chargeable business assets for a minimum period of 3 years immediately prior to the disposal of those assets;

‘target company’ means a company (including a company in a qualifying group) the disposal of shares in which forms the whole or part of the disposal of chargeable business assets;

‘working time’ means any time that an employee or director is—

- (a) at his or her place of work or, in the case of an employee, at his or her employer’s disposal, and
 - (b) carrying on or performing the activities or duties of his or her work.
- (b) (i) For the purposes of the definition of ‘qualifying person’ in paragraph (a), any period during which the individual was a director or employee of—
- (I) a company that was treated as being the same company, for the purposes of section 586, as a target company, or
 - (II) a company involved in a scheme of reconstruction or amalgamation under section 587 with a target company,
- shall be taken into account in calculating the periods during which the individual was a director or employee.
- (ii) For the purposes of the definition of ‘relevant individual’ in paragraph (a), any period during which the individual owned shares in—
- (I) a company that was treated as being the same company, for the purposes of section 586, as a target company, or
 - (II) a company involved in a scheme of reconstruction or amalgamation under section 587 with a target company,

shall be taken into account in calculating the periods during which the individual was a beneficial owner.

(2) (a) Subject to paragraph (b), ‘chargeable business asset’ means an asset, including goodwill which—

(i) is, or is an interest in, an asset used for the purposes of a qualifying business carried on by an individual, or

(ii) is a holding of ordinary shares in—

(I) a company whose business consists wholly or mainly of carrying on a qualifying business, or

(II) a holding company of a qualifying group, in respect of which an individual—

(A) owns not less than 5 per cent of the ordinary share capital, and

(B) is a qualifying person in respect of the company or, if the company is a member of a qualifying group, of one or more companies which are members of the qualifying group.”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(vii) Aontaíodh ailt 34 go 39, go huile.

(vii) Sections 34 to 39, inclusive, agreed to.

4. AN CRUINNIÚ AR FIONRAÍ.

4. MEETING SUSPENDED.

Ordaíodh: An Cruinniú a chur ar fionraí anois go dtí 2 p.m. (An Teachta Liam Ó Tuama).

Ordered: That the Meeting be now suspended until 2 p.m. (Deputy Liam Twomey).

Cuireadh an Cruinniú ar fionraí dá réir sin ar 1 p.m.

The Meeting was accordingly suspended at 1 p.m.

Ar 2 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 2 p.m.

5. AN BILLE AIRGEADAIS, 2015.

5. FINANCE BILL 2015.

D'athchrom an Coiste ar an mBille a bhreithniú.

The Committee resumed consideration of the Bill.

(i) *Aontaíodh* ailt 40 go 47, go huile.

(i) Sections 40 to 47, inclusive, *agreed to*.

(ii) Alt nua.

(ii) New section.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

65. In page 72, between lines 5 and 6, to insert the following:

“48. The Minister shall, within nine months from the passing of this Act, prepare and lay before Dáil Éireann a report on the difficulties facing the independent Off Licence sector including the issue of the importation of alcohol for direct sales to consumers online and measures within the tax code to address these difficulties.”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

(iii) *Aontaíodh* alt 48.

(iii) Section 48 *agreed to*.

(iv) Alt nua.

(iv) New section.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

66. In page 72, between lines 9 and 10, to insert the following:

“Value-Added Tax in respect of Charities

49. The Minister shall, within 6 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the potential introduction of a capped Value-Added Tax compensation scheme for charities.”.

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*.

(v) *Aontaíodh* ailt 49 go 56, go huile.

(v) Sections 49 to 56, inclusive, *agreed to*.

(vi) Alt nua.

(vi) New section.

Tairgeadh leasú (*An Teachta Peadar Tóibín*):

Amendment proposed (*Deputy Peadar Tóibín*):

67. In page 78, between lines 34 and 35, to insert the following:

“57. 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 to be paid by the customer.”.

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*.

(vii) Aontaíodh ailt 57 go 60, go huile.

(vii) Sections 57 to 60, inclusive, *agreed to*.

(viii) Alt 61.

(viii) Section 61.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

68. In page 79, to delete lines 30 and 31 and substitute the following:

“obtains cash from an automated teller machine situated in the State by means of a cash card or a combined card;”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

69. In page 80, to delete lines 1 to 32 and substitute the following:

“ ‘credit union’ has the same meaning as it has in the Credit Union Acts 1997 to 2012;

‘financial institution’ has the same meaning as it has in the European Union (Capital Requirements) Regulations 2014;”.

(iii) by substituting the following for the definition of “card account”:

“ ‘card account’ means an account maintained by a promoter to which—

(a) amounts of cash obtained by a person by means of a cash card are charged, or

(b) amounts in respect of goods, services or cash obtained by a person by means of a combined card or debit card are charged;”.

(iv) in the definition of “basic payment account”, by substituting “one of the following” for “one of the following banks”,

(v) in the definition of “promoter”, by substituting “means a

credit institution or a financial institution other than a credit union or An Post and any of its subsidiaries” for “means a bank or building society”, and

(vi) in the definition of “quarter”, by substituting “into a card account.” for “into a card account;”,

(b) by substituting the following for subsection (2):

“(2) A promoter shall, within one month of the end of each year, commencing with the year 2016, deliver to the Commissioners a statement in writing showing—

(a) the number of cash cards and combined cards issued at any time by the promoter that are valid on 31 December in the year,

(b) the number of cash transactions completed in the year using a card valid on 31 December in the year in respect of each type of card,

(c) the number of cash cards to which the monetary cap referred to in subsection (4) has been applied,

(d) the number of combined cards, both functions of which were used in the year, to which the monetary cap referred to in subsection (4) has been applied, and

(e) the number of combined cards, only the cash card function of which was used in the year, to which the monetary cap referred to in subsection (4) has been applied.”,

(c) by inserting the following subsection after subsection (2):

“(2A) For the purposes of subsection (2), a cash card or a combined card shall be valid on 31 December of a particular year where—

(a) the card has not expired or been cancelled before that date, and

(b) on that date, the address of the person to whom the card was issued is in the State.

(2B) A promoter shall, within one month of the end of each year, commencing with the year 2016, deliver to the Commissioners a statement in writing showing the number of each type of card to which the monetary cap referred to in subsection (4) has not been applied, together with the number of cash transactions in the year in respect of those cards.

(2C) Where a cash card or combined card issued by a promoter in respect of a card account and valid on 31 December in a particular year (in this subsection referred to as the ‘final card’) has been issued following the cancellation or expiry in that year of another card of the same type issued by the promoter in respect of the card account (in this subsection referred to as a ‘previous card’), each such previous card shall be taken to be the final card for the purposes of this section.”,

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

“(3) Notwithstanding subsection (2)—

(a) if the cash card or combined card is not used at any time during a year,

(b) if the cash card or combined card is issued in respect of a card account—

(i) which is a deposit account, and

(ii) the average of the daily positive balances in the account does not exceed €12.70 during that year,

or

(c) if the cash card or combined card is issued in respect of a basic payment account,

then it shall not be included in the statement relating to that year.”,

(e) by substituting the following for subsection (4):

“(4) Stamp duty shall be charged on every statement delivered in pursuance of subsection (2) at the rate of €0.12 for each cash transaction included in the statement, but the amount charged in respect of—

(a) any individual combined card, both functions of which were used in the year, shall not exceed €5,

(b) any individual combined card, only the cash card function of which was used in the year, shall not exceed €2.50, and

(c) any individual cash card, shall not exceed €2.50.”,

and

(f) in subsection (9) by substituting “of a cash card or combined card” for “of a cash card, combined card or debit card”.”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(ix) Alt 62.

(ix) Section 62.

Tairgeadh leasú (An tAire Airgeadais):

Amendment proposed (Minister for Airgeadais):

70. In page 80, to delete line 38 and substitute the following:

“ “ ‘bank’ means a credit institution or a financial institution other than a credit union or An Post and any of its subsidiaries;” ”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (An tAire Airgeadais):

Amendment proposed (Minister for Finance):

71. In page 81, between lines 5 and 6, to insert the following:

“ “ ‘credit union’ has the same meaning as it has in the Credit Union Acts 1997 to 2012;” ”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(x) Aontaíodh alt 63.

(x) Section 63 agreed to.

(xi) Alt nua.

(xi) New sections.

Tairgeadh leasú (An Teachta Micheál Mac Craith):

Amendment proposed (Deputy Michael McGrath):

72. In page 81, between lines 11 and 12, to insert the following:

“Capital Acquisitions Tax

- 64.** Section 30(2) of the Principal Act is amended by the substitution of “the date on which probate is granted in respect of the deceased person” for “the date of death of the deceased person”.”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, withdrawn.

(xii) Alt 64.

(xii) Section 64.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

73. In page 81, line 14, to delete “€280,000” and substitute “€300,000”.

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) Aontaíodh alt 65.

(xiii) Section 65 *agreed to*.

(xiv) Ailt nua.

(xiv) New sections.

Tairgeadh leasú (*An Teachta Peadar Tóibín*):

Amendment proposed (*Deputy Peadar Tóibín*):

74. In page 81, between lines 19 and 20, to insert the following:

“66. The Minister shall, within nine months 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.”.

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 Peadar Tóibín*):

Amendment proposed (*Deputy Peadar Tóibín*):

75. In page 81, between lines 19 and 20, to insert the following:

“66. The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on options for the abolition of the Local Property Tax.”.

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 Peadar*

Amendment proposed (*Deputy Peadar*

Tóibín):

Tóibín):

76. In page 81, between lines 19 and 20, to insert the following:

“66. The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on the cost of the proposed freezing of the Local Property Tax and the likely property prices in 2019.”.

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 Peadar Tóibín):*

Amendment proposed (*Deputy Peadar Tóibín):*

78. In page 81, between lines 19 and 20, to insert the following:

“66. The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on options on extending the exemptions from the Local Property Tax to residents in buildings unsafe because of fire safety regulations or other structural issues.”.

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 Micheál Mac Craith):*

Amendment proposed (*Deputy Michael McGrath):*

79. In page 81, between lines 19 and 20, to insert the following:

“66. The Minister shall, within 3 months of the passing of this Act, prepare and lay before Dáil Éireann an analysis of the tax changes in this Act, and the total of tax changes and spending adjustments of Budget 2015, setting out the continuing impact on people based on their gender, income, age, marital and disability status.”.

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.*

(xv) Alt 66.

(xv) Section 66.

Tairgeadh leasú (*An tAire Airgeadais):*

Amendment proposed (*Minister for*

Finance);

80. In page 81, to delete lines 29 and 30.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

81. In page 82, to delete lines 2 to 7 and substitute the following:

“ ‘return of value’ means the dividend paid in respect of fully paid bonus C shares issued to shareholders in the company in accordance with the terms of a return of value and related share consolidation which was completed by the company on or about 20 March 2015.”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

82. In page 82, line 9, after “value” to insert “in respect of shares where an election to take B shares was made”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

6. AN CRUINNIÚ AR FIONRAÍ.

6. MEETING SUSPENDED.

Ordaíodh: An Cruinniú a chur ar fionraí anois go dtí 4.05 p.m. (*An Teachta Liam Ó Tuama*).

Ordered: That the Meeting be now suspended until 4.05 p.m. (*Deputy Liam Twomey*).

Cuireadh an Cruinniú ar fionraí dá réir sin ar 3.45 p.m.

The Meeting was accordingly suspended at 3.45 p.m.

Ar 4.05 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 4.05 p.m.

7. AN BILLE AIRGEADAIS, 2015.

7. FINANCE BILL 2015.

D’athchrom an Coiste ar an mBille a bhreithniú.

The Committee resumed consideration of the Bill.

(i) Alt 67.

(i) Section 67.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

83. In page 82, between lines 30 and 31, to insert the following:

“(b)in section 5 by inserting the following after subsection (1):

“(1A) In the Capital Gains Tax Acts, any reference, howsoever expressed, to an individual—

(a) being a man, a married man or a husband, shall be construed as including, as necessary, a reference to a woman, a married woman or a wife, and

(b) being a woman, a married woman or a wife, shall be construed as including, as necessary, a reference to a man, a married man or a husband.”.”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, agreed to.

(ii) *Aontaíodh alt 68.*

(ii) *Section 68 agreed to.*

(iii) *Alt nua.*

(iii) *New section.*

Tairgeadh leasú (An tAire Airgeadais):

Amendment proposed (Minister for Finance):

84. In page 83, between lines 2 and 3, to insert the following:

“Amendment of section 851A of Principal Act (confidentiality of taxpayer information)

69. Section 851A of the Principal Act is amended in subsection (1) by substituting the following for the definition of “professional body”:

“ ‘professional body’ means—

(a) an accountancy body that comes within the supervisory remit of the Irish Auditing and Accounting Supervisory Authority,

(b) the Irish Auditing and Accounting Supervisory Authority,

(c) the Irish Taxation Institute, or

(d) the Law Society 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.

(iv) *Aontaíodh* alt 69.

(iv) Section 69 *agreed to*.

(v) Alt 70.

(v) Section 70.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

85. In page 87, line 26, to delete “(1) This Chapter” and substitute “This Chapter”.

Aontaíodh an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

86. In page 87, line 32, to delete “section 891F.” and substitute “section 891F.”.

Aontaíodh an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

87. In page 87, to delete lines 33 and 34.

Aontaíodh an leasú.

Amendment *agreed to*.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(vi) Alt 71.

(vi) Section 71.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

88. In page 89, to delete line 34.

Aontaíodh an leasú.

Amendment *agreed to*.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(vii) Alt 72.

(vii) Section 72.

Tairgeadh leasú (*An tAire Airgeadais*):

Amendment proposed (*Minister for Finance*):

89. In page 90, between lines 33 and 34, to insert the following:

“(2) This section shall come into operation on such day as the Minister for Finance may by order appoint.”.

<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>(viii) Aontaíodh ailt 73 go 76, go huile.</i>	<i>(viii) Sections 73 to 76, inclusive, agreed to.</i>
<i>(ix) Alt 77.</i>	<i>(ix) Section 77.</i>
<i>Tairgeadh leasú (An tAire Airgeadais):</i>	<i>Amendment proposed (Minister for Finance):</i>

90. In page 93, line 16, after “Health” to insert “and the Data Protection Commissioner”.

<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>(x) Aontaíodh ailt 78 go 83, go huile.</i>	<i>(x) Sections 78 to 83, inclusive, agreed to.</i>
<i>(xi) Ailt nua.</i>	<i>(xi) New sections.</i>
<i>Tairgeadh leasú (An Teachta Risteard Buíd Bairéid):</i>	<i>Amendment proposed (Deputy Richard Boyd Barrett):</i>

93. In page 95, between lines 21 and 22, to insert the following:

“Amendment to Section 10 (A) of the Finance (Local Property Tax) Act 2012

84 The Finance (Local Property Tax) Act 2012 is amended in section 10(A) by substituting the following subsection for subsection (3):

“(3) Notwithstanding subsection (1) and (2) and subject to subsection (4), the Minister for the Environment Community and Local Government shall ensure in the making of regulations, that a residential property shall not, for the purposes of this Act, be regarded as a relevant residential property if a certificate has been issued in relation to it having a building condition assessment damage rating of 2, or a building condition assessment damage rating of 1 with progression, and has either been accepted by the Pyrite Remediation Board for remediation, or is in any area where the presence of pyrite has been established, regardless of whether a hardcore infill test has been carried out.”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

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

Amendment proposed (*Deputy Richard Boyd Barrett*):

94. In page 95, between lines 21 and 22, to insert the following:

“Amendment to Section 10(A) of the Finance (Local Property Tax) Act 2012

84 The Finance (Local Property Tax) Act 2012 is amended in section 10(A) by substituting the following subsection for subsection (4):

“(4) Notwithstanding subsection (3) and subject to subsection (5), a residential property shall not, for the purposes of this Act, be regarded as a relevant residential property in relation to five consecutive liability dates commencing with the first liability date on or before which a certificate under and in accordance with regulations under subsection (1) has been issued in relation to property, and in cases where the property has not been remediated for all subsequent liability dates until it has been remediated.”.”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Aontaíodh alt 84.

Section 84 *agreed to*.

(xii) Ailt nua.

(xii) New sections.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

96. In page 95, between lines 35 and 36, to insert the following:

“Deposit Interest Retention Tax

85. 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 charging of Deposit Interest Retention Tax at rate equivalent to the individual’s marginal income tax rate.”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

97. In page 95, between lines 35 and 36, to insert the following:

“Personal Retirement Savings Account

85. Section 787J of Chapter 2A of the Principal Act (as inserted by the Pensions (Amendment) Act 2002) is amended by the repeal of subsection (3).”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Micheál Mac Craith*):

Amendment proposed (*Deputy Michael McGrath*):

98. In page 95, between lines 35 and 36, to insert the following:

“Vouched Travel Expenses

85. The Principal Act is amended by insertion the following section after section 195A:

“195B. (1) In this section—

‘expenses’ means vouched expenses;

‘normal place of work’ means the location where an employee or director undertakes the majority of the activities of their employment/office;

‘relevant employee or director’ means a employee or director who undertakes activities at a temporary place of work and whom incurs additional travel and subsistence expenses arising from that fact, other than that which they would have otherwise incurred;

‘temporary place of work’ means a location where an employee or director is required to travel to undertake activities for a temporary period not exceeding 24 months.

(2) This section applies to payments made by a company to or on behalf of a relevant director or employee of that company in respect of expenses of travel and subsistence incurred by the employee or director solely for the purpose of undertaking activities at a temporary workplace.

(3) So much of a payment to which this section applies shall be exempt from income tax and shall not be reckoned in computing income for the purposes of the Income Tax Acts.”.

Cuireadh an Cheist:- “Go gcuirfear an t-alt

Question:- “That the new section be there

nua isteach ansin” agus cinneadh gur freagra diúltach a tugadh uirthi.

inserted” - put, and decided in the negative.

Tairgeadh leasú (An Teachta Peadar Tóibín):

Amendment proposed (Deputy Peadar Tóibín):

99. In page 95, between lines 35 and 36, to insert the following:

“85. The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on options for abolishing the penalty for payments of taxes, such as the Motor Tax, in instalments.”.

8. AN CRUINNÍÚ AR FIONRAÍ.

8. MEETING SUSPENDED.

Ordaíodh: An Cruinniú a chur ar fionraí anois go dtí 5 p.m. (An Teachta Liam Ó Tuama).

Ordered: That the Meeting be now suspended until 5 p.m. (Deputy Liam Twomey).

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

The Meeting was accordingly suspended at 4.40 p.m.

Ar 5 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 5 p.m.

9. AN BILLE AIRGEADAIS, 2015.

9. FINANCE BILL 2015.

D’athchrom an Coiste ar an mBille a bhreithniú.

The Committee resumed consideration of the Bill.

(i) Ailt nua.

(i) New sections.

Athchromadh ar an Díospóireacht ar an leasú seo a leanas a thairg an Teachta Peadar Tóibín an lá seo:-

Debate was resumed on the following amendment proposed by Deputy Peadar Tóibín this day:-

99. In page 95, between lines 35 and 36, to insert the following:

“85. The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on options for abolishing the penalty for payments of taxes, such as the Motor Tax, in instalments.”.

Cuireadh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin” agus cinneadh gur

Question:- “That the new section be there inserted” - put, and decided in the

freagra diúltach a tugadh uirthi.

negative.

Tairgeadh leasú (*An Teachta Peadar Tóibín*):

Amendment proposed (*Deputy Peadar Tóibín*):

100. In page 95, between lines 35 and 36, to insert the following:

“85. The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on options available to ensure that international and institutional investors in REITs pay a comparative amount of taxation on income and gains upon receipt of dividends as an Irish resident company or individual investor would have to pay. ”.

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.*

Aontaíodh alt 85.

Section 85 agreed to.

(ii) *Aontaíodh alt 86.*

(ii) *Section 86 agreed to.*

(iii) *Aontaíodh an Sceideal.*

(iii) *Schedule agreed to.*

(iv) *Aontaíodh an Teideal.*

(iv) *Title agreed to.*

10. CRÍOCHNÚ AN GHNÓ.

10. CONCLUSION OF BUSINESS.

Chríochnaigh an Coiste a bhreithniú ar an mBille ar 5.25 p.m.

The Committee concluded its consideration of the Bill at 5.25 p.m.

11. TEACHTAIREACHT CHUIG DÁIL ÉIREANN.

11. 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.

12. ATHLÁ.

12. ADJOURNMENT.

Chuaigh an Coiste ar athló ar 5.25 p.m. *sine die.*

The Committee adjourned at 5.25 p.m. *sine die.*

LIAM TWOMEY, T.D.
Chairman

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

Dé Céadaoin, 2 Nollaig 2015

Wednesday, 2 December, 2015

1. Chruinnigh an Coiste ar 2.05 p.m.

1. The Committee met at 2.05 p.m.

2. COMHALTAÍ I LÁTHAIR¹³.

2. MEMBERS PRESENT¹⁴.

An Teachta Liam Ó Tuama (*i gCeannas*),
An tAire Airgeadais, an Teachta Seán Ó
Pléamonn.

Deputy Liam Twomey (*in the Chair*),
Minister for Finance, Deputy Seán
Fleming.

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, 2015 –

The Committee considered the following
Estimate for Public Services for the year
ending 31st December, 2015 –

Vóta 7 Oifig an Aire Airgeadais
(Meastachán Forlíontach).

Vote 7 Office of the Minister For
Finance (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 2.15 p.m.
sine die.

The Committee adjourned at 2.15 p.m.
sine die.

LIAM TWOMEY, T.D.
Chairman

¹³ Ghlac an Teachta Seán Ó Pléamonn ionad an Teachta Micheál Mac Craith [B.O. 92(2)].

¹⁴ Deputy Seán Fleming substituted for Deputy Michael McGrath [S.O. 92(2)].

IMEACHTAÍ AN ROGHFHOCHOISTE UM CHAITEACHAS POIBLÍ AGUS ATHCHOIRIÚ

PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON PUBLIC EXPENDITURE AND REFORM

Dé Céadaoin, 11 Feabhra 2015

Wednesday, 11 February, 2015

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 Liam Ó Tuama (*i gCeannas*),
An tAire Caiteachais Phoiblí agus
Athchóirithe, An Teachta Síomón Ó
hEarchaí (*an tAire Stáit le freagracht*
speisialta orm maidir le hOifig na
nOibreacha Poiblí), na Teachtaí Tomás de
Barra, Micheál Ó Críod, Regina Doherty,
Seán Ó Pléamonn agus Mary Lou
McDonald.

Deputy Liam Twomey (*in the Chair*),
Minister for Public Expenditure and
Reform, Deputy Simon Harris (*Minister of*
State with special responsibility for the
Office of Public Works), Deputies Tom
Barry, Michael Creed, Regina Doherty,
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, 2015 –

The Committee considered the following
Estimates for Public Services for the year
ending 31st December, 2015 –

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.

4. AN CRUINNIÚ AR FIONRAÍ.

Ordaíodh: An Cruinniú a chur ar fionraí anois go dtí 4.30 p.m. (*An Teachta Liam Ó Tuama*).

Cuireadh an Cruinniú ar fionraí dá réir sin ar 3.10 p.m.

4. MEETING SUSPENDED.

Ordered: That the Meeting be now suspended until 4.30 p.m. (*Deputy Liam Twomey*).

The Meeting was accordingly suspended at 3.10 p.m.

Ar 4.30 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 4.30 p.m.

3. 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, 2015 –

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)

Vóta 39 — An Oifig um Shainfháil Rialtais (Meastachán Athbhreithnithe)

Cuireadh an breithniú ar an Meastachán ar athló.

3. CONSIDERATION OF ESTIMATES FOR PUBLIC SERVICES.

The Committee considered the following Estimates for Public Services for the year ending 31st December, 2015 –

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)

Vote 39 — Office of Government Procurement (Revised Estimate)

Consideration of the Estimate was adjourned.

4. ATHLÁ.

Chuaigh an Coiste ar athló ar 6 p.m. *sine die*.

4. ADJOURNMENT.

The Committee adjourned at 6 p.m. *sine die*.

LIAM TWOMEY, T.D.
Chairman

IMEACHTAÍ AN ROGHFHOCHOISTE UM CHAITEACHAS POIBLÍ AGUS ATHCHÓIRIÚ

PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON PUBLIC EXPENDITURE AND REFORM

Dé Céadaoin, 4 Márta 2015

Wednesday, 4 March, 2015

1. Chruinnigh an Coiste ar 2.00 p.m.

1. The Committee met at 2.00 p.m.

2. COMHALTAÍ I LÁTHAIR¹⁵.

2. MEMBERS PRESENT¹⁶.

An Teachta Liam Ó Tuama (*i gCeannas*),
An Teachta Síomón Ó hEarchaí (*an tAire
Stáit ag an Rionn Caiteachais Phoiblí
agus Athchóirithe*), na Teachtaí Tomás de
Barra, Ciarán Ó Canáin, Micheál Ó Críod,
Regina Doherty, Séan Ó Pléamonn agus
Brian Breathnach.

Deputy Liam Twomey (*in the Chair*),
Deputy Simon Harris (*Minister of State at
the Department of Public Expenditure and
Reform*), Deputies Tom Barry, Ciarán
Cannon, Michael Creed, Regina Doherty,
Séan Fleming and Brian Walsh.

3. BREITHNIÚ AR MHEASTACHÁIN I
GCOMHAIR SEIRBHÍSÍ POIBLÍ.

3. CONSIDERATION OF ESTIMATES FOR
PUBLIC SERVICES.

D'athchrom an Coiste ar an Meastacháin a
bhreithniú seo a leanas i gcomhair
Seirbhísí Poiblí don bhliain dar críoch an
31 Nollaig, 2015 –

The Committee resumed consideration of
the following Estimates for Public
Services for the year ending 31st
December, 2015 –

Vóta 11 — Caiteachas Poiblí agus
Athchóiriú (Meastachán
Athbhreithnithe)

Vote 11 — Public Expenditure and
Reform (Revised Estimate)

Vóta 12 — Aoisliúntas agus Liúntais
Scoir (Meastachán Athbhreithnithe)

Vote 12 — Superannuation and
Retired Allowances (Revised
Estimate)

Vóta 14 — An tSaotharlann Stáit
(Meastachán Athbhreithnithe)

Vote 14 — State Laboratory (Revised
Estimate)

Vóta 15 — An tSeirbhís Shicréideach
(Meastachán Athbhreithnithe)

Vote 15 — Secret Service (Revised
Estimate)

¹⁵ Ghlac an Teachta Síomón Ó hEarchaí (*Aire Stáit ag an Rionn Caiteachais Phoiblí agus Athchóirithe*) ionad an Aire Caiteachais Phoiblí agus Athchóirithe [B.O. 92(1)].
Ghlac an Teachta Brian Breathnach ionad an Teachta Art Mac An Earraigh [B.O. 92(2)].

¹⁶ Deputy Simon Harris (*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 Brian Walsh substituted for Deputy Arthur Sping [S.O. 92(2)].

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)
Vóta 39 — An Oifig um Shainfháil
Rialtais (Meastachán Athbhreithnithe)

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)
Vote 39 — Office of Government
Procurement (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.

4. AN CRUINNIÚ AR FIONRAÍ.

4. MEETING SUSPENDED.

Ordaíodh: An Cruinniú a chur ar fionraí
anois go dtí 2.30 p.m. (*an Teachta Liam Ó
Tuama*).

Ordered: That the Meeting be now
suspended until 2.30 p.m. (*Deputy Liam
Twomey*).

Cuireadh an Cruinniú ar fionraí dá réir sin
ar 2.05.

The Meeting was accordingly suspended
at 2.05.

Ar 2.30 p.m. athchromadh ar an
gCruinniú.

The Meeting was resumed at 2.30 p.m.

5. BREITHNIÚ AR THAIRISCINT.

5. CONSIDERATION OF MOTION.

Bhreithnigh an Coiste an tairiscint seo a
leanas arna tarchur ag Dáil Éireann an 24
Feabhra, 2015 –

The Committee considered the following
motion referred by Dáil Éireann on 24
February, 2015 –

“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), 2015,

Finance Act 2004 (Section 91)
(Deferred Surrender to the Central
Fund) Order 2015,

ar leagadh cóipeanna de ina dhréacht
faoi bhráid Dháil Éireann an 19

copies of which have been laid in
draft form before Dáil Éireann on

Feabhra, 2015, a tharchur chuig an Roghfhóchoiste um Chaiteachas Poiblí agus Athchóiriú, de réir Bhuan-Ordú 82A(3)(b) agus (6)(a), agus go ndéanfaidh an Coiste sin, tráth nach déanaí ná an 12 Márta, 2015, 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). ”

19th February, 2015, be referred to the Select sub-Committee on Public Expenditure and Reform, in accordance with Standing Order 82A(3)(b) and (6)(a), which, not later than 12th March, 2015, shall send a message to the Dáil in the manner prescribed in Standing Order 87, and Standing Order 86(2) shall accordingly apply. ”

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 24 Feabhra, 2015 ón Dáil, á chur in iúl di gur chríochnaigh an Coiste a bhreithniú ar an tairiscint.

Message sent to the Dáil in accordance with Standing Order 87 and the Order of the Dáil of 24 February, 2015, acquainting it that the Committee had completed its consideration of the motion.

6. AN CRUINNÍÚ AR FIONRAÍ.

6. MEETING SUSPENDED.

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

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

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 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 3 p.m.

7. AN BILLE LUACHÁLA (LEASÚ) (UIMH. 2), 2012.

7. VALUATION (AMENDMENT) (NO. 2) 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 Séan Ó Pléanmonn*):

Amendment proposed (*Deputy Séan Fleming*):

1. In page 5, between lines 29 and 30, to insert the following:
“(a) property which has experienced a change in circumstances which has significantly affected its net value,”.

Cuireadh an Cheist:- “Go ndéanfar an leasú” – agus cinneadh gur freagra diúltach a tugadh uirthi.

Aontaíodh an t-alt.

(iii) Aontaíodh ailt 3, 4 agus 5.

(iv) Alt 6.

Cuireadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille” agus cinneadh gur freagra aontach.

(v) Aontaíodh alt 7.

(vi) Alt 8.

Cuireadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille” agus cinneadh gur freagra aontach.

(vii) Alt 9.

Cuireadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille” agus cinneadh gur freagra aontach.

(viii) Alt 10.

Cuireadh an Cheist:- “Go bhfanfaidh an t-alt mar chuid den Bhille” agus cinneadh gur freagra aontach.

(ix) Alt nua.

Tairgeadh leasú (*An Teachta Séan Ó Pléanmonn*):

Question:- “That the amendment be made”- put, and *decided in the negative*.

Section *agreed to*.

(iii) Sections 3, 4 and 5 *agreed to*.

(iv) Section 6.

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

(v) Section 7 *agreed to*.

(vi) Section 8.

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

(vii) Section 9.

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

(viii) Section 10.

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

(ix) New section.

Amendment proposed (*Deputy Séan Fleming*):

2. In page 10, between lines 19 and 20, to insert the following:

“Amendment of section 25 of Principal Act

11. The Principal Act is amended by substituting for section 25(2) the following:

“(2) The result mentioned in subsection (1) is that a period of not less than 3 years and not more than 5 years elapses between the date on which any valuation list in relation to the area concerned is caused to be published under section 23 and the date

on which the next subsequent valuation list in relation to that area is caused to be so published.”.”.

Cuireadh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin” agus *diúltach a tugadh uirthi*.

Question:- “That the new section be there inserted” - put, and *decided in the negative*.

(x) *Aontaíodh alt 11.*

(x) Section 11 *agreed to.*

(xi) *Alt 12.*

(xi) Section 12.

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 13.*

(xii) Section 13.

Tairgeadh leasú (*An Teachta Séan Ó Pléanmonn*):

Amendment proposed (*Deputy Séan Fleming*):

3. In page 14, line 31, after “shall” to insert “, within 2 months,”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn.*

Tairgeadh leasú (*An Teachta Séan Ó Pléanmonn*):

Amendment proposed (*Deputy Séan Fleming*):

4. In page 15, line 16, to delete “within 6 months” and substitute “within 4 months”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn.*

Aontaíodh an t-alt.

Section *agreed to.*

(xiii) *Aontaíodh alt 14.*

(xiii) Section 14 *agreed to.*

(xiv) *Alt 15.*

(xiv) Section 15.

Tairgeadh leasú (*An Teachta Séan Ó Pléanmonn*):

Amendment proposed (*Deputy Séan Fleming*):

5. In page 17, between lines 23 and 24, to insert the following:

“(3)The Commissioner shall exercise the function provided for at subsection (1) within 2 months of the making by the revisions manager of the decision referred to at subsections (1)(a) or (1)(b).

(4) For the purposes of subsection (2) the revision manager shall comply with the Commissioner’s direction referred to at subsection (1) within 2

months of the making of the direction by the Commissioner.”.”.

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*.

(xv) Aontaíodh alt 16.

(xv) Section 16 *agreed to*.

(xvi) Alt 17.

(xv) Section 17.

Tairgeadh leasú (*An Teachta Séan Ó Pléanmonn*):

Amendment proposed (*Deputy Séan Fleming*):

6. In page 18, between lines 3 and 4, to insert the following:
“(g)any decision of the Commissioner of Valuation under section 29A.”.

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*.

(xvii) Aontaíodh ailt 18 go 26, go huile.

(xvii) Sections 18 to 26, inclusive, *agreed to*.

(xviii) Alt nua.

(xviii) New section.

Tairgeadh leasú (*An Teachta Séan Ó Pléanmonn*):

Amendment proposed (*Deputy Séan Fleming*):

7. In page 21, between lines 32 and 33, to insert the following:

“Amendment of section 49 of the Principal Act

27. Section 49 of the Principal Act is amended by substituting for subsection (1) the following:

“(1) If the value of a relevant property (in subsection (2) referred to as the ‘first-mentioned property’) falls to be determined for the purpose of section 28(4), (or of an appeal from a decision under that section) that determination shall be made by reference to the values, as appearing on the valuation list relating to the same rating authority area as that property is situate in, of other properties comparable to that

property and any other relevant evidence concerning the net annual value of the property at the date of application.”.”.

Cuireadh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin” agus *diúltach a tugadh uirthi*.

Question:- “That the new section be there inserted” - put, and *decided in the negative*.

(xix) *Aontaíodh* alt 27.

(xix) Section 27 *agreed to*.

(xx) *Aontaíodh* ailt 28 go 37, go huile.

(xx) Sections 28 to 37, inclusive, *agreed to*.

(xxi) Alt nua.

(xxi) New section.

Tairgeadh leasú (*An Teachta Séan Ó Pléanmonn*):

Amendment proposed (*Deputy Séan Fleming*):

8. In page 28, between lines 36 and 37, to insert the following:

“Amendment of Schedule 3 to the Principal Act

38. Schedule 3 to the Principal Act is amended by inserting the following before paragraph 1:

“A1. All buildings and facilities used in connection with water and wastewater but not including group or private water or wastewater treatment systems.”.”.

Cuireadh an Cheist:- “Go gcuirfear an t-alt nua isteach ansin”: rinne an Coiste vótáil: Tá, 1; Níl, 7.

Question:- “That the new section be there inserted” – put: the Committee divided: For, 1; Against, 7.

Tá: - Na Teachtaí Séan Ó Pléanmonn.

For:- Deputy Séan Fleming.

Níl: - Na Teachtaí Tomás de Barra, Ciarán Ó Canáin, Micheál Ó Críod, Regina Doherty, Síomón Ó hEarchaí, Liam Ó Tuama agus Brian Breathnach.

Against: - Deputies Tom Barry, Ciarán Cannon, Michael Creed, Regina Doherty, Simon Harris, Liam Twomey and Brian Walsh.

Faisnéiseadh dá réir sin go rabhthas tar éis diúltú don Cheist.

The Question was declared negatived accordingly.

(xxii) Alt 38.

(xxii) Section 38.

Tairgeadh leasú (*An Teachta Séan Ó Pléanmonn*):

Amendment proposed (*Deputy Séan Fleming*):

9. In page 28, after line 38, to insert the following:

“(a) by inserting the following before paragraph 1:

“A1. Any building used for the purpose of providing childcare, including crèche and pre-school services.”,”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Séan Ó Pléanmonn*):

Amendment proposed (*Deputy Séan Fleming*):

10. In page 29, between lines 38 and 39, to insert the following:
“(b) by substituting for paragraph 8 the following:

“8. Any land, building or part of a building used by a body for the purposes of caring for sick persons, for the treatment of illnesses or as a maternity hospital.”,”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Séan Ó Pléanmonn*):

Amendment proposed (*Deputy Séan Fleming*):

11. In page 29, between lines 42 and 43, to insert the following:
“(c) by substituting for paragraph 14 the following:

“14. Any land, building or part of a building occupied for the purpose of caring for elderly, handicapped or disabled persons by a body.”,”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Rionn Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Public Expenditure and Reform*):

12. In page 30, to delete all words from and including “paragraph” in line 3 down to and including “land,” in line 5 and substitute the following:
“paragraph 21 (inserted by the Water Services Act 2014):

“22. Any land,”.

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*.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(xxiii) *Aontaíodh* ailt 39 go 43, go huile.

(xxiii) Sections 39 to 43, inclusive, *agreed to*.

(xxiv) *Alt* 44.

(xxiv) Section 44.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Rionn Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Public Expenditure and Reform*):

13. In page 33, line 20, to delete “*section 30(1)*” and substitute “*section 30(1) of the Principal Act*”.

Aontaíodh an leasú.

Amendment *agreed to*.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(xxv) *Alt* 45.

(xxv) Section 45.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, Aire Stáit ag an Rionn Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Public Expenditure and Reform*):

14. In page 33, to delete lines 23 to 25 and substitute the following:
“(2)The Valuation Acts 2001 to 2014, section 16 of the Health Service Executive (Financial Matters) Act 2014, section 12 of the Water Services Act 2014 and this Act may be cited together as the Valuation Acts 2001 to 2015.”.

Aontaíodh an leasú.

Amendment *agreed to*.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(xxvi) *An Teideal*.

(xxvi) Title.

Cuireadh an Cheist:- “Go mbeidh an teideal mar theideal ar an mBille”: rinne an Coiste vótáil: Tá, 5; Níl, 1.

Question:- “That the title be the title of the Bill” - put: the Committee divided: For, 5 ; Against, 1..

Tá: - Na Teachtaí Tomás de Barra, Micheál Ó Críod, Regina Doherty, Síomón Ó hEarchaí agus Liam Ó Tuama.

For:- Deputies Tom Barry, Michael Creed, Regina Doherty, Simon Harris and Liam Twomey.

Níl: - Na Teachtaí Séan Ó Pléamonn.

Against: - Deputies Séan Fleming.

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

The Question was declared carried accordingly.

8. CRÍOCHNÚ AN GHNÓ.

Chríochnaigh an Coiste a bhreithniú ar an mBille ar 4.45 p.m.

9. 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.

10. ATHLÁ.

Chuaigh an Coiste ar athló ar 4.45 p.m. *sine die*.

8. CONCLUSION OF BUSINESS.

The Committee concluded its consideration of the Bill at 4.45 p.m.

9. 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.

10. ADJOURNMENT.

The Committee adjourned at 4.45 p.m. *sine die*.

LIAM TWOMEY, TD
Chairman

IMEACHTAÍ AN ROGHFHOCHOISTE UM CHAITEACHAS POIBLÍ AGUS ATHCHOIRIÚ

PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON PUBLIC EXPENDITURE AND REFORM

Dé Céadaoin, 6 Bealtaine, 2015

Wednesday, 6 May, 2015

1. Chruinnigh an Coiste ar 4.15 p.m.

1. The Committee met at 4.15 p.m.

2. COMHALTAÍ I LÁTHAIR¹⁷.

2. MEMBERS PRESENT¹⁸.

An Teachta Liam Ó Tuama (*i gCeannas*),
An Teachta Síomón Ó hEarchaí (*an tAire
Stáit ag an Rionn Caiteachais Phoiblí
agus Athchóirithe*), na Teachtaí Ciarán Ó
Domhnaill.

Deputy Liam Twomey (*in the Chair*),
Deputy Simon Harris (*Minister of State at
the Department of Public Expenditure and
Reform*), Deputy Kieran O'Donnell.

3. AN BILLE UM ÁTHCHÓIRIÚ AN DLÍ
REACTÚIL, 2015.

3. STATUTE LAW REVISION BILL 2015.

Chrom an Coiste ar an mBille a
bhreithniú.

The Committee took the Bill into
consideration.

(i) *Aontaíodh* ailt 1 go 6, go huile.

(i) Sections 1 to 6, inclusive, *agreed to*.

(ii) Alt 7.

(ii) Section 7.

Tairgeadh leasú (*An Teachta Síomón Ó
hEarchaí, an tAire Stáit ag an Rionn
Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Deputy Simon
Harris, Minister of State at the
Department of Public Expenditure and
Reform*):

1. In page 8, line 22, to delete “S.R.O.R. 3rd ed.” and substitute
“Rev. 1948”.

Aontaíodh an leasú.

Amendment *agreed to*.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

¹⁷ Ghlac an Teachta Síomón Ó hEarchaí (*Aire Stáit ag an Roinn Airgeadais*) ionad an Aire Airgeadais [B.O. 92(1)].
Ghlac an Teachta Ciarán Ó Domhnaill ionad an Teachta Ciarán Ó Canáin [B.O. 92(2)].

¹⁸ Deputy Simon Harris (*Minister of State at the Department of Finance*) substituted for the Minister for Public Expenditure and Reform [S.O. 92(1)].
Deputy Kieran O'Donnell substituted for Deputy Ciarán Cannon [S.O. 92(2)].

(iii) *Aontaíodh* ailt 8 agus 9.

(iii) Sections 8 and 9 *agreed to*.

(iv) *Sceideal* 1.

(iv) Schedule 1.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, an tAire Stáit ag an Rionn Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Public Expenditure and Reform*):

2. In page 13, to delete lines 14 to 17 and substitute the following:

“

10.	April 15, 1775 [L.G., Issue No. 11552]	Licence to Richard Gorges to use the name and arms of Meredyth	Meredyth Name and Arms Order 1775	Minister for Arts, Heritage and the Gaeltacht
11.	December 23, 1780 [L.G., Issue No. 12146]	Licence to Bryan Paul de Killikelly to use the name and arms of Lynch	Lynch Name and Arms Order 1780	Minister for Arts, Heritage and the Gaeltacht
12.	September 19, 1789 [L.G., Issue No. 13132]	Licence to Thomas Charles Tracy to use the name and arms of Leigh	Leigh Name and Arms Order 1789	Minister for Arts, Heritage and the Gaeltacht
13.	December 13, 1798 [D.G., Issue No. 6738]	Licence to Hugh Palliser Walters to use the name and arms of Palliser	Palliser Name and Arms Order 1798	Minister for Arts, Heritage and the Gaeltacht

”

Aontaíodh an leasú.

Amendment *agreed to*.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, an tAire Stáit ag an Rionn Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Public Expenditure and Reform*):

3. In page 15, to delete lines 11 to 18 and substitute the following:

“

29.	February 19, 1816 [D.G., Issue No. 9516]	Licence permitting the Right Honorable William Earl of Wicklow to resume his former paternal name and arms of Howard after his name of Forward	Howard Name and Arms Order 1816	Minister for Arts, Heritage and the Gaeltacht
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”

Aontaíodh an leasú.

Amendment *agreed to*.

Aontaíodh an t-*Sceideal* 1, mar a leasaíodh.

Schedule 1, as amended, *agreed to*.

(v) Sceideal 2.

Tairgeadh leasú (*An Teachta Síomón Ó hEarchaí, an tAire Stáit ag an Rionn Caiteachais Phoiblí agus Athchóirithe*):

(v) Schedule 2.

Amendment proposed (*Deputy Simon Harris, Minister of State at the Department of Public Expenditure and Reform*):

4. In page 368, to delete lines 19 and 20 and substitute the following:

“

5773.	June 19, 1819 [Rev. 1948 VII p. 885]	Order regarding the United States of America Fisheries Convention
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”.

Aontaíodh an leasú.

Amendment agreed to.

Aontaíodh an t-Sceideal 2, mar a leasaíodh.

Schedule 2, as amended, agreed to.

(vi) *Aontaíodh an Teideal.*

(vi) *Title agreed to.*

4. CRÍOCHNÚ AN GHNÓ.

4. CONCLUSION OF BUSINESS.

Chríochnaigh an Coiste a bhreithniú ar an mBille ar 4.20 p.m.

The Committee concluded its consideration of the Bill at 4.20 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 4.20 p.m. *sine die*.

The Committee adjourned at 4.20 p.m. *sine die*.

LIAM TWOMEY, T.D.
Chairman

IMEACHTAÍ AN ROGHFHOCHOISTE UM CHAITEACHAS POIBLÍ AGUS ATHCHÓIRIÚ

PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON PUBLIC EXPENDITURE AND REFORM

Dé Céadaoin, 1 Iúil 2015

Wednesday, 1 July, 2015

1. Chruinnigh an Coiste ar 4.35 p.m.

1. The Committee met at 4.35 p.m.

2. COMHALTAÍ I LÁTHAIR¹⁹.

2. MEMBERS PRESENT²⁰.

*An tAire Caiteachais Phoiblí agus
Athchóirithe, na Teachtaí Regina Doherty,
Séan Ó Pléamonn, Aengus Ó Snodaigh
agus Liam Ó Toimín.*

*Minister for Public Expenditure and
Reform, Deputies Regina Doherty, Séan
Fleming, Aengus Ó Snodaigh and Billy
Timmins.*

3. CATHAOIRLEACH SEALADACH A
THOGHADH.

3. ELECTION OF TEMPORARY CHAIRMAN.

Rinneadh tairiscint (An Teachta Séan Ó
Pléamonn):

Motion made (Deputy Séan Fleming):

That Deputy Regina Doherty take the Chair.

Cuireadh agus aontaíodh an Cheist.

Question put, and agreed to.

Chuaigh an Teachta Regina Doherty i
gCeannas dá réir sin.

Deputy Regina Doherty took the Chair
accordingly.

4. AN BILLE UM THITHE AN OIREACHTAIS
(CEAPCHÁIN CHUIG OIFIGÍ ÁIRITHE), 2014.

4. HOUSES OF THE OIREACHTAS
(APPOINTMENTS TO CERTAIN OFFICES)
BILL 2014.

Chrom an Coiste ar an mBille a
bhreithniú.

The Committee took the Bill into
consideration.

(i) Alt 1.

(i) Section 1.

¹⁹ Ghlac an Teachta Aengus Ó Snodaigh ionad an Teachta Mary Lou McDonald [B.O. 92(2)].
Bhí an Teachta Liam Ó Toimín i láthair [B.O. 92(3)].

²⁰ Deputy Aengus Ó Snodaigh substituted for Deputy Mary Lou McDonald [S.O. 92(2)].
Deputy Billy Timmins attended [S.O. 92(3)].

Tairgeadh leasú (*An Teachta Séan Ó Pléamonn*):

Amendment proposed (*Deputy Séan Fleming*):

1. In page 3, to delete lines 10 to 34, and in page 4 to delete lines 1 to 5 and insert the following:

“Amendment of the Staff of the Houses of the Oireachtas Act 1959 and the Houses of the Oireachtas Commission Act 2003

1. (1) In this section □—

“Act of 1959” means the Staff of the Houses of the Oireachtas Act 1959;

“Act of 2003” means the Houses of the Oireachtas Commission Act 2003;

“Act of 2009” means the Houses of the Oireachtas Commission (Amendment) Act 2009.

- (2) The Act of 1959 is hereby amended by the deletion of sections 5 and 6.
- (3) The Act of 2003 is hereby amended by the deletion of section 15 (as amended by section 11 of the Act of 2009) and the substitution therefor of the following sections:

“Appointment of the Secretary General

15. (1) The Secretary General of the Service (in this Act referred to as the ‘Secretary General’) is the chief executive of the Commission.
- (2) The Secretary General shall be the principal officer of the Service and the officer accountable for the accounts of the Commission for the purposes of the Comptroller and Auditor General Acts 1866 to 1998.
- (3) Subject to subsection (4), the Secretary General shall be appointed by the Commission following consultation by the Chairman of Dáil Éireann with leaders or designated leaders of groups or parties in either House of the Oireachtas who are not represented on the membership of the Commission at that time.
- (4) The selection of a candidate for appointment as Secretary General shall be by means of an open competition, by the committee known as the Top Level Appointments Committee, who shall recommend, in order of preference, not more than three persons for appointment to the Houses of the Oireachtas Commission provided if the Commission fail to agree to the recommendation of any of the

persons for appointment, then a new competition for the vacancy shall be held and the provisions of this section shall apply accordingly.

- (5) For the purposes of this section an open competition shall mean a competition whose terms with respect of the eligibility of persons to compete in it shall not be such as to limit such eligibility to persons who are civil servants.

Assignment of Clerk and Clerk-Assistant functions in each House

- 15A.** (1) The functions of the Clerk of Dáil Éireann may be assigned from time to time from among the staff of the Commission by the Chairman of Dáil Éireann in consultation with the leaders or designated leaders of the parties or groups in Dáil Éireann and the Commission.
- (2) The functions of Clerk of Seanad Éireann may be assigned from time to time from among the staff of the Commission by the Chairman of Seanad Éireann in consultation with the leaders of the groups in Seanad Éireann and the Commission.
- (3) The functions of Clerk-Assistant of Dáil Éireann and the Clerk-Assistant of Seanad Éireann may be assigned from time to time from among the staff of the Commission by the Secretary General following consultation with the relevant Chairman of the House of the Oireachtas.”.”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Aengus Ó Snodaigh*):

Amendment proposed (*Deputy Aengus Ó Snodaigh*):

2. In page 3, line 15, after “Clerk” to insert “and Clerk-Assistant”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Aengus Ó Snodaigh*):

Amendment proposed (*Deputy Aengus Ó Snodaigh*):

3. In page 3, line 19, after “person” to insert “, for either of the positions,”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Aengus Ó Snodaigh*):

Amendment proposed (*Deputy Aengus Ó Snodaigh*):

4. In page 3, line 25, to delete “competition” and substitute “competitions”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Tairgeadh leasú (*An Teachta Aengus Ó Snodaigh*):

Amendment proposed (*Deputy Aengus Ó Snodaigh*):

5. In page 3, to delete lines 29 to 31.

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*):

6. In page 4, line 19, after “specified” to insert “by the Houses of the Oireachtas Commission”.

Aontaíodh an leasú.

Amendment *agreed to*.

Aontaíodh an t-alt, mar a leasaíodh.

Section, as amended, *agreed to*.

(ii) *Aontaíodh ailt 2 agus 3.*

(ii) Sections 2 and 3 *agreed to*.

(iii) *Scríosadh alt 4.*

(iii) Section 4 *deleted*.

(iv) *Aontaíodh alt 5.*

(iv) Section 5 *agreed to*.

(v) *Aontaíodh an Teideal.*

(v) Title *agreed to*.

5. CRÍOCHNÚ AN GHNÓ.

5. CONCLUSION OF BUSINESS.

Chríochnaigh an Coiste a bhreithniú ar an mBille ar 5.00 p.m.

The Committee concluded its consideration of the Bill at 5.00 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.

Message sent to the Dáil acquainting it that the Committee had completed its consideration of the Bill and had made amendments thereto.

7. ATHLÁ.

7. ADJOURNMENT.

Chuaigh an Coiste ar athló ar 5.00 p.m. *sine die*.

The Committee adjourned at 5.00 p.m. *sine die*.

LIAM TWOMEY, T.D.
Chairman

IMEACHTAÍ AN ROGHFHOCHOISTE UM CHAITEACHAS POIBLÍ AGUS ATHCHÓIRIÚ

PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON PUBLIC EXPENDITURE AND REFORM

Dé Máirt, 10 Samhain 2015

Tuesday, 10 November, 2015

1. Chruinnigh an Coiste ar 5.35 p.m.

1. The Committee met at 5.35 p.m.

2. COMHALTAÍ I LÁTHAIR²¹.

2. MEMBERS PRESENT²².

An Teachta Liam Ó Tuama (*i gCeannas*),
an tAire Caiteachais Phoiblí agus
Athchóirithe, na Teachtaí Risteard Buíd
Bairéid, Regina Doherty, Seán Ó
Pléamonn, Séamas Ó hÉallaith, Mary Lou
McDonald agus Art Mac An Earraigh.

Deputy Liam Twomey (*in the Chair*),
Minister for Public Expenditure and
Reform, Deputies Richard Boyd Barrett,
Regina Doherty, Seán Fleming, Seamus
Healy, Mary Lou McDonald and Arthur
Spring.

3. AN BILLE UM BEARTA AIRGEADAIS
ÉIGEANDÁLA AR MHAITHE LE LEAS AN
PHOBAIL, 2015.

3. FINANCIAL EMERGENCY MEASURES IN
THE PUBLIC INTEREST BILL 2015.

Chrom an Coiste ar an mBille a
bhreithniú.

The Committee took the Bill into
consideration.

(i) Alt 1.

(i) Section 1.

Tairgeadh an Cheist:- “Go bhfanfaidh an
t-alt mar chuid den Bhille”.

Question proposed:- “That the section
stand part of the Bill”.

Tharla Díospóireacht.

Debate ensued.

Cuireadh breithniú breise ar an mBille ar
athló.

Further consideration of the Bill
adjourned.

²¹ Ghlac an Teachta Risteard Buíd Bairéid ionad an Teachta Stephen Donnelly [B.O. 92(2)].
Bhí an Teachta Séamas Ó hÉallaith i láthair [B.O. 92(3)].

²² Deputy Richard Boyd Barrett substituted for Deputy Stephen Donnelly [S.O. 92(2)].
Deputy Seamus Healy attended [S.O. 92(3)].

4. AN CRUINNÍÚ AR FIONRAÍ.

Ordaíodh: An Cruinniú a chur ar fionraí anois go dtí 7.05 p.m. (*An Teachta Liam Ó Tuama*).

Cuireadh an Cruinniú ar fionraí dá réir sin ar 6.45 p.m.

4. MEETING SUSPENDED.

Ordered: That the Meeting be now suspended until 7.05 p.m. (*Deputy Liam Twomey*).

The Meeting was accordingly suspended at 6.45 p.m.

Ar 7.05 p.m. athchromadh ar an gCruinniú.

The Meeting was resumed at 7.05 p.m.

5. AN BILLE UM BEARTA AIRGEADAIS ÉIGEANDÁLA AR MHAITHE LE LEAS AN PHOBAIL, 2015.

5. FINANCIAL EMERGENCY MEASURES IN THE PUBLIC INTEREST BILL 2015.

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 Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

3. In page 6, to delete lines 3 to 29.

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*):

6. In page 6, between lines 29 and 30, to insert the following:

“(5) Notwithstanding the generality of the foregoing, nothing in this section shall provide for increases in the salaries of members of the Houses of the Oireachtas or Ministers of the Government.”.

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*):

7. In page 6, between lines 29 and 30, to insert the following:

“(5) Notwithstanding the generality of the foregoing, nothing in this section shall provide for increases in the salaries of public servants in receipt of salaries in excess of €100,000 before the coming into effect of this section.”.

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 4.

(iii) Section 4.

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*.

(iv) Alt 5.

(iv) Section 5.

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

10. In page 9, between lines 4 and 5, to insert the following:

“(7) Notwithstanding the generality of the foregoing, nothing in this section shall provide for decreases in the pension-related deductions of members of the Houses of the Oireachtas or Ministers of the Government.”.

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 alt 5.

Section 5 *agreed to*.

(v) Alt 6.

(v) Section 6.

Tairgeadh leasú (*An tAire Caiteachais Phoiblí agus Athchóirithe*):

Amendment proposed (*Minister for Public Expenditure and Reform*):

15. In page 11, to delete lines 14 to 19 and substitute the following:

“(4) (a) Where the application to a pensioner of subsection (2) would result in the annualised amount of his or her public service pension being lower than would be the

case if he or she had been on a pension specified in subsection (1) and that subsection applied to him or her, then subsection (2) shall be deemed to operate, in relation to that pensioner, in such a manner and by reference to the provisions of subsection (1) (the “relevant provisions”), as will result in his or her pension standing at the highest it would have stood at, as a result of that operation of subsection (2) by reference to the relevant provisions, had he or she been on whichever lower amount of pension produces the most beneficial result for him or her in consequence of the relevant provisions.

(b) In this subsection a reference to a subsection or to the provisions of a subsection includes a reference to the Tables in that subsection.”.

Aontaíodh an leasú.

Amendment agreed to.

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

16. In page 11, after line 39, to insert the following:

“(8) Notwithstanding the generality of the foregoing, nothing in this section shall provide for the reduction in Public Service Pension Reduction of former members of the Houses of the Oireachtas or Ministers of the Government.”.

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.

(vi) *Aontaíodh ailt 7, 8 agus 9.*

(vi) *Sections 7, 8 and 9 agreed to.*

(vii) *Alt 10.*

(vii) *Section 10.*

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

18. In page 13, lines 31 and 32, to delete “in a collective agreement” and substitute “in collective agreements”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, withdrawn.

Tairgeadh leasú (*An Teachta Mary Lou McDonald*):

Amendment proposed (*Deputy Mary Lou McDonald*):

19. In page 13, line 33, after “2013” to insert “or in a sectoral agreement”.

Tarraingíodh siar an leasú, faoi chead.

Amendment, by leave, *withdrawn*.

Aontaíodh an t-alt.

Section *agreed to*.

(viii) *Aontaíodh ailt 11 agus 12.*

(viii) Sections 11 and 12 *agreed to*.

(ix) *Aontaíodh an Réamhrá.*

(ix) Preamble *agreed to*.

(x) *Aontaíodh an Teideal.*

(x) Title *agreed to*.

6. CRÍOCHNÚ AN GHNÓ.

6. CONCLUSION OF BUSINESS.

Chríochnaigh an Coiste a bhreithniú ar an mBille ar 8.35 p.m.

The Committee concluded its consideration of the Bill at 8.35 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 8.35 p.m. *sine die*.

The Committee adjourned at 8.35 p.m. *sine die*.

LIAM TWOMEY, T.D.
Chairman

IMEACHTAÍ AN ROGHFHOCHOISTE UM CHAITEACHAS POIBLÍ AGUS ATHCHÓIRIÚ

PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON PUBLIC EXPENDITURE AND REFORM

Dé Céadaoin, 2 Nollaig 2015

Wednesday, 2 December, 2015

1. Chruinnigh an Coiste ar 3.05 p.m.

1. The Committee met at 3.05 p.m.

2. COMHALTAÍ I LÁTHAIR²³.

2. MEMBERS PRESENT²⁴.

An Teachta Liam O Tuama (*i gCeannas*),
An tAire Caiteachais Phoiblí agus
Athchóirithe, na Teachtaí Tomás de Barra,
Seán Ó Pléamonn, Mary Lou McDonald,
Pádraic Ó Coinín agus Art Mac An
Earraigh.

Deputy Liam Twomey (*in the Chair*),
Minister for Public Expenditure and
Reform, Deputies Tom Barry, Seán
Fleming, Mary Lou McDonald, Pat
Rabbitte and Arthur Spring.

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, 2015 –

The Committee considered the following
Estimate(s) for Public Services for the
year ending 31st December, 2015 –

Vóta 12 — Aoisliúntas agus Liúntais
Scoir (Meastachán Forlíontach)

Vote 12 — Superannuation and
Retired Allowances (Supplementary
Estimate)

Vóta 17 — An tSeirbhís um
Cheapacháin Phoiblí (Meastachán
Forlíontach)

Vote 17 — Public Appointments
Service (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.

²³ Ghlac an Teachta Pádraic Ó Coinín ionad an Teachta Art Mac An Earraigh (ar feadh cuid den chruinniú) [B.O. 92(2)].

²⁴ Deputy Pat Rabbitte substituted for Deputy Arthur Spring (for part of the meeting) [S.O. 92(2)].

4. ATHLÁ.

Chuaigh an Coiste ar athló ar 3.50 p.m.
sine die.

4. ADJOURNMENT.

The Committee adjourned at 3.50 p.m.
sine die.

LIAM TWOMEY, T.D.
Chairman

IMEACHTAÍ AN ROGHFHOCHOISTE UM ROINN AN TAOISIGH
PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON THE DEPARTMENT OF
THE TAOISEACH

Dé Céadaoin, 18 Feabhra 2015

Wednesday, 18 February, 2015

1. Chruinnigh an Coiste ar 3.05 p.m.

1. The Committee met at 3.05 p.m.

2. COMHALTAÍ I LÁTHAIR.

2. MEMBERS PRESENT.

An Teachta Liam Ó Tuama (*i gCeannas*),
An Taoiseach, na Teachtaí Tomas de Barra, Seán Ó Pléamonn, Pádraic Ó Coinín agus Peadar Toibín.

Deputy Liam Twomey (*in the Chair*), *An Taoiseach*, Deputies Tom Barry, Seán Fleming, Pat Rabbitte and Peadar Toibín.

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, 2015 –

The Committee considered the following Estimates for Public Services for the year ending 31st December, 2015 –

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

Vote 4 — Central Statistics Office
(Revised Estimate)

Athbhreithnithe)

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-Atur-nae
Stáit (Meastachán Athbhreithnithe)

Vote 6 — Office of the Chief State
Solicitor (Revised Estimate).

Críochnaíodh an breithniú ar an Meastachán.

Consideration of the Estimate was adjourned.

4. ATHLÁ.

4. ADJOURNMENT.

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

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

LIAM TWOMEY, T.D.
Chairman

IMEACHTAÍ AN ROGHCHOISTE
PROCEEDINGS OF THE SELECT COMMITTEE

Dé Céadaoin, 3 Márta 2015

Wednesday, 3 March, 2015

1. Chruinnigh an Coiste ar 2 p.m.

1. The Committee met at 2 p.m.

2. COMHALTAÍ I LÁTHAIR²⁵.

2. MEMBERS PRESENT²⁶.

An Teachta Liam Ó Tuama (*i gCeannas*),
na Teachtaí Seán Ó Pléamonn agus Seán
Ó Laighin.

Deputy Liam Twomey (*in the Chair*),
Deputies Seán Fleming and John Lyons.

3. BREITHNIÚ AR MHEASTACHÁIN I
GCOMHAIR SEIRBHÍSÍ POIBLÍ.

3. CONSIDERATION OF ESTIMATES FOR
PUBLIC SERVICES.

D'athchrom an Coiste ar bhreithniú na
Meastachán seo a leanas i gcomhair
Seirbhísí Poiblí don bhliain dar críoch an
31 Nollaig, 2015 –

The Committee resumed consideration of
the following Estimate(s) for Public
Services for the year ending 31st
December, 2015 –

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
Meastachán.

Consideration of the Estimate was
concluded.

²⁵ Ghlac an Teachta Seán Ó Laighin ionad an Teachta Pádraic Ó Coinín [B.O. 92(2)].

²⁶ Deputy John Lyons substituted for Deputy Pat Rabbitte [S.O. 92(2)].

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 2.05 p.m. *sine die*.

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 at 2.05 p.m. *sine die*.

LIAM TWOMEY, T.D.
Chairman

IMEACHTAÍ AN ROGHFHOCHOISTE UM ROINN AN TAOISIGH
PROCEEDINGS OF THE SELECT SUB-COMMITTEE ON THE DEPARTMENT OF
THE TAOISEACH

Dé Céadaoin, 2 Nollaig 2015

Wednesday, 2 December, 2015

1. Chruinnigh an Coiste ar 4 p.m.

1. The Committee met at 4 p.m.

2. COMHALTAÍ I LÁTHAIR²⁷.

2. MEMBERS PRESENT²⁸.

An Teachta Liam Ó Tuama (*i gCeannas*),
An Teachta Pól Mac Eochaidh (*Aire Stáit*
ag Roinn an Taoisigh agus ag an Roinn
Cosanta), na Teachtaí Seán Ó Pléamonn,
Pádraic Ó Coinín agus Art Mac An
Earraigh.

Deputy Liam Twomey (*in the Chair*),
Deputy Paul Kehoe (*Minister of State at*
the Departments of An Taoiseach and
Defence), Deputies Seán Fleming, Pat
Rabbitte and Arthur Spring.

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, 2015 –

The Committee considered the following
Estimates for Public Services for the year
ending 31st December, 2015 –

Vóta 6 — Oifig an Phríomh-Aturnae
Stáit (Meastachán Forlíontach)

Vote 6 — Office of the Chief State
Solicitor (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 4.15 p.m.
sine die.

The Committee adjourned at 4.15 p.m.
sine die.

LIAM TWOMEY, T.D.
Chairman

²⁷ Ghlac an Teachta Art Mac An Earraigh ionad an Teachta Ciarán Ó Lionsigh [B.O. 92(2)].

²⁸ Deputy Arthur Spring substituted for Deputy Ciarán Lynch [S.O. 92(2)].

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 European Scrutiny which took place during the period under report.

Meeting No. and Date	Topic	Organisations, Groups and Individuals who attended
SCES33 28/1/2015	Private Meeting	
SCES34 10/2/2015	Private Meeting	
SCES35 25/2/2014	Private Meeting	
SCES36 25/3/2014	Private Meeting	
SCES37 13/5/2014	Private Meeting	
SCES38 10/6/2014	Private Meeting	
SCES39 15/7/2015	Private Meeting	
SCES40 23/9/2015	Private Meeting	
SCES41 4/11/2015	Private Meeting	
SCES42 9/12/2015	Private Meeting	
SCES43 16/12/2015	Private Meeting	

APPENDIX 8: Minutes of Proceedings of the Joint sub-Committee

JOINT SUB-COMMITTEE ON EU SCRUTINY MINUTES OF MEETING OF WEDNESDAY 28 JANUARY 2015

The Sub-Committee met in private session at 2.02 p.m. in CR4, LH 2000, a quorum being present.

MEMBERS PRESENT

The following members were present:

Deputies: Ciara Conway, Ciarán Lynch, Michael McGrath and Liam Twomey (*in the Chair*).

Senators: Catherine Noone*.

*In substitution for Senator Tom Sheahan.

8. ITEM DISCUSSED IN PRIVATE SESSION

9. ITEM DISCUSSED IN PRIVATE SESSION

3. ADJOURNMENT

The meeting adjourned at 2.08 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

10 February 2015

**JOINT SUB-COMMITTEE ON EU SCRUTINY
MINUTES OF MEETING OF TUESDAY 10 FEBRUARY 2015**

The Sub-Committee met in private session at 6.05 p.m. in CR4, LH 2000, a quorum being present.

MEMBERS PRESENT

The following members were present:

Deputies: Tom Barry*, Michael McGrath and Liam Twomey (*in the Chair*).

Senators: Thomas Byrne and Catherine Noone**.

*In substitution for Deputy Brian Walsh.

**In substitution for Senator Tom Sheahan.

1. ITEM DISCUSSED IN PRIVATE SESSION

2. ITEM DISCUSSED IN PRIVATE SESSION

3. ADJOURNMENT

The meeting adjourned at 6.17 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

25 February 2015

JOINT SUB-COMMITTEE ON EU SCRUTINY
MINUTES OF MEETING OF WEDNESDAY 25 FEBRUARY 2015

The Sub-Committee met in private session at 2.04 p.m. in CR4, LH 2000, a quorum being present.

MEMBERS PRESENT

The following members were present:

Deputies: Paul Murphy and Michael McGrath.

Senators: Thomas Byrne and Aideen Hayden (*in the Chair*)*.

*In substitution for Senator Tom Sheahan.

1. ITEM DISCUSSED IN PRIVATE SESSION

2. ITEM DISCUSSED IN PRIVATE SESSION

3. ADJOURNMENT

The meeting adjourned at 2.14 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

25 March 2015

JOINT SUB-COMMITTEE ON EU SCRUTINY
MINUTES OF MEETING OF WEDNESDAY 25 MARCH 2015

The Sub-Committee met in private session at 2.02 p.m. in CR4, LH 2000, a quorum being present.

MEMBERS PRESENT

The following members were present:

Deputies: Ray Butler*, Paul Murphy, Liam Twomey (*in the Chair*), and Brian Walsh.

Senators: Tom Sheahan.

Apologies: Senator Marc McSharry

*In substitution for Deputy Ciarán Lynch.

1. ITEM DISCUSSED IN PRIVATE SESSION

2. ITEM DISCUSSED IN PRIVATE SESSION

3. ADJOURNMENT

The meeting adjourned at 2.14 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

25 March 2015

JOINT SUB-COMMITTEE ON EU SCRUTINY
MINUTES OF MEETING OF WEDNESDAY 13 MAY 2015

The Sub-Committee met in private session at 5.29 p.m. in CR4, LH 2000, a quorum being present.

MEMBERS PRESENT

The following members were present:

Deputies: Billy Kelleher* and Seán Kyne**.

Senators: Aideen Hayden*** (*in the Chair*).

*In substitution for Deputy Michael McGrath.

** In substitution for Deputy Ciarán Lynch.

***In substitution for Senator Tom Sheahan.

1. ITEM DISCUSSED IN PRIVATE SESSION

2. ITEM DISCUSSED IN PRIVATE SESSION

3. ADJOURNMENT

The meeting adjourned at 5.31 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

10 June 2015

**JOINT SUB-COMMITTEE ON EU SCRUTINY
MINUTES OF MEETING OF WEDNESDAY 10 JUNE 2015**

The Sub-Committee met in private session at 4.19 p.m. in CR4, LH 2000, a quorum being present.

MEMBERS PRESENT

The following members were present:

Deputies: Tom Barry* and Liam Twomey (*in the Chair*).

Senators: John Gilroy**.

*In substitution for Deputy Brian Walsh.

**In substitution for Senator Tom Sheahan.

1. ITEM DISCUSSED IN PRIVATE SESSION

2. ITEM DISCUSSED IN PRIVATE SESSION

3. ADJOURNMENT

The meeting adjourned at 4.21 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

15 July 2015

JOINT SUB-COMMITTEE ON EU SCRUTINY
MINUTES OF MEETING OF WEDNESDAY 15 JULY 2015

The Sub-Committee met in private session at 2.01 p.m. in CR4, LH 2000, a quorum being present.

MEMBERS PRESENT

The following members were present:

Deputies: Paul Connaughten* and Liam Twomey (*in the Chair*).

Senators: John Gilroy**.

*In substitution for Deputy Brian Walsh.

**In substitution for Senator Tom Sheahan.

1. ITEM DISCUSSED IN PRIVATE SESSION

2. ITEM DISCUSSED IN PRIVATE SESSION

3. ADJOURNMENT

The meeting adjourned at 2.07 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

23 September 2015

JOINT SUB-COMMITTEE ON EU SCRUTINY
MINUTES OF MEETING OF WEDNESDAY 23 SEPTEMBER 2015

The Sub-Committee met in private session at 1.32 p.m. in CR4, LH 2000, a quorum being present.

MEMBERS PRESENT

The following members were present:

Deputies: Marcella Corcoran-Kennedy*, Michael McGrath and Liam Twomey (*in the Chair*).

Senators: Paul Coghlan**.

Apologies: Deputy Ciarán Lynch and Senator Marc MacSharry.

*In substitution for Deputy Brian Walsh.

**In substitution for Senator Tom Sheahan.

1. ITEM DISCUSSED IN PRIVATE SESSION

2. ITEM DISCUSSED IN PRIVATE SESSION

3. ADJOURNMENT

The meeting adjourned at 1.41 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

4 November 2015

**JOINT SUB-COMMITTEE ON EU SCRUTINY
MINUTES OF MEETING OF WEDNESDAY 4 NOVEMBER 2015**

The Sub-Committee met in private session at 2.06 p.m. in CR4, LH 2000, a quorum being present.

MEMBERS PRESENT

The following members were present:

Deputies: Pearse Doherty, Michael McGrath, Pat Rabbitte* and Liam Twomey (*in the Chair*).

Apologies: Deputy Ciarán Lynch.

*In substitution for Deputy Ciarán Lynch.

Other Members Attending: Senator Jim Walsh.

1. ITEM DISCUSSED 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. ADJOURNMENT

The meeting adjourned at 2.26 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

9 December 2015

JOINT SUB-COMMITTEE ON EU SCRUTINY
MINUTES OF MEETING OF WEDNESDAY 9 DECEMBER 2015

The Sub-Committee met in private session at 2.06 p.m. in CR4, LH 2000, a quorum being present.

MEMBERS PRESENT

The following members were present:

Deputies: Tom Barry, Paul Murphy, Arthur Spring* and Liam Twomey (*in the Chair*).

Senators: Tom Sheahan.

Apologies: Deputies Pearse Doherty and Ciarán Lynch.

*In substitution for Deputy Ciarán Lynch.

Other Members Attending: Senator Terry Brennan.

1. ITEM DISCUSSED 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

7. ADJOURNMENT

The meeting adjourned at 2.20 p.m. *sine die*.

Liam Twomey, T.D.

Chairman

16 December 2015