

P.N. 220



Standards in Public Office Commission  
Coimisiún um Chaighdeáin in Oifigí Poiblí

**Report to the  
Committee on Members' Interests of Dáil Éireann  
in accordance with section 21(4) of the  
Standards in Public Office Act, 2001**

*Houses of the Oireachtas*

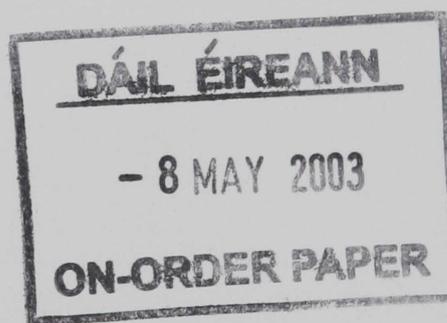
**Investigation by the  
Standards in Public Office Commission  
into contraventions of  
section 21(1) of the  
Standards in Public Office Act, 2001**

**April 2003**



**Report to the  
Committee on Members' Interests of Dáil Éireann  
in accordance with section 21(4) of the  
Standards in Public Office Act, 2001**

Investigation by the  
Standards in Public Office Commission  
into contraventions of  
section 21(1) of the  
Standards in Public Office Act, 2001



**April 2003**

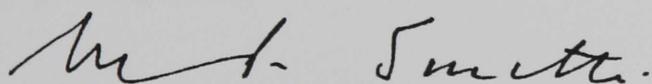


**Report to the Committee on Members' Interests of Dáil Éireann  
in accordance with section 21(4) of the Standards in Public  
Office Act, 2001.**

In accordance with section 21(4) of the Standards in Public Office Act, 2001 (2001 Act), the Standards in Public Office Commission (Standards Commission) has carried out an investigation into contraventions of section 21(1) of the 2001 Act, by nineteen members (TDs) of the 29th Dáil, in relation to the furnishing of evidence of compliance with the obligations imposed by :

- (a) the Tax Acts,
- (b) the Capital Acquisitions Tax Act, 1976,  
and the enactments amending or extending that Act,
- (c) the Capital Gains Tax Acts, and
- (d) the Value-Added Tax Act, 1972,  
and the enactments amending or extending that Act.

The Standards Commission, in accordance with section 21(4)(a) of the 2001 Act, has prepared the following report of the result of that investigation for the Committee on Members' Interests of Dáil Éireann.



---

**Mr. Justice Matthew P. Smith**

**Chairman**

**30 April 2003**



<b>Contents</b>	<b>Page</b>
<b>Introduction</b>	<b>1</b>
<b>Background</b>	<b>2</b>
<b>Notification Procedures</b>	<b>4</b>
<b>Contravention of section 21</b>	<b>5</b>
<b>Expiry of Time Limits</b>	<b>7</b>
<b>Tax Clearance Certificate / Application Statement</b>	<b>8</b>
<b>Statutory Declaration</b>	<b>9</b>
<b>Notification of Contravention to TDs</b>	<b>10</b>
<b>Findings</b>	<b>11</b>
<b>Conclusion</b>	<b>13</b>
<b>Appendices</b>	
<b>Appendix 1 ..... Section 21(1) of Standards in Public Office Act, 2001</b>	
<b>Appendix 2 ..... Application form for Tax Clearance Certificate</b>	
<b>Appendix 3 ..... Format for Statutory Declaration</b>	
<b>Appendix 4 ..... Extract from Guidelines for Dáil general election</b>	
<b>Appendix 5 ..... Notification to candidates at Dáil general election</b>	
<b>Appendix 6 ..... Letter to TDs re. Tax Clearance requirements</b>	
<b>Appendix 7 ..... Letter to TDs re. Statutory Declaration</b>	
<b>Appendix 8 ..... Letter to TDs re. expiry of nine month time limit</b>	



## **Introduction**

In the circumstances provided for by section 21(4) of the 2001 Act, whereby the Standards Commission is obliged to investigate any contravention of section 21(1) of the 2001 Act governing evidence of compliance with taxation legislation by persons who are elected to a House of the Oireachtas (see full text of section 21(1) at Appendix 1 to this report), the Standards Commission is now reporting on the result of its investigation.

In view of the technical and similar, as opposed to substantive and diverse, nature of the contraventions which have occurred, the Standards Commission has decided to present one report covering the totality of TDs who have contravened the 2001 Act.

The Standards Commission wishes to record its satisfaction at the level of substantive compliance which was achieved by TDs in relation to their tax clearance obligations. The contraventions which have occurred relate solely to failure to observe the time limits which are set out in the legislation.

## **Background**

The provisions of section 21 of the 2001 Act, which require the furnishing of evidence of compliance with tax obligations, commenced on 10 December 2001 and applied, for the first time, to TDs who were elected at the Dáil general election of 17 May 2002. The requirement to provide evidence of compliance arises only once in the lifetime of a Dáil.

In early 2002 the Collector-General introduced procedures and documentation to deal with requests from TDs for a Tax Clearance Certificate / Application Statement for the purposes of section 21(1)(a) of the 2001 Act. A copy of the relevant application form is at Appendix 2.

The Standards Commission devised a Statutory Declaration format to accommodate the provisions of section 21(1)(b) of the 2001 Act. A copy is at Appendix 3.

Given that the vast majority of TDs were elected on 18 May 2002, in order to meet the nine month rule, the Tax Clearance Certificate or Application Statement should have been issued by the Collector-General during the 18 month period commencing on 18 August 2001 and ending on 18 February 2003 and should have reached the Standards Commission by 18 February 2003. In any other circumstance, the TD in question would have contravened the 2001 Act.

Likewise, and additionally, to meet the one month and nine month rules, the Statutory Declaration should have been made and witnessed during the two month period commencing on 18 April 2002 and ending on 18 June 2002 and should have reached the Standards Commission by 18 February 2003. Otherwise, the TD in question would have contravened the 2001 Act.

The Tax Clearance Certificate, the Application Statement and the Statutory Declaration are regarded as documents of equal stature by section 21 of the 2001 Act. It is important to note that, in making a Statutory Declaration, a TD is

confirming a personal belief that his or her tax affairs are in order. The matter of issuing a Tax Clearance Certificate or an Application Statement, or neither, is decided on the basis of information available to the Collector General. An Application Statement would be issued where the Collector General has not decided whether to issue or to refuse to issue a Tax Clearance Certificate or the Collector General has refused to issue a Tax Clearance Certificate and the refusal is subject of an appeal or further appeal that has not been determined.

Houses of the Oireachtas

## **Notification Procedures**

Having regard to the fact that the tax clearance obligations would apply to all TDs elected after 10 December 2001, candidates standing at the Dáil general election of 17 May 2002 were notified individually, in writing, by the Standards Commission on 12 April 2002, of the obligations they would have to discharge if they were elected. A copy of the letter of notification is at Appendix 4.

The *Guidelines for the General Election to the 29th Dáil 2002*, published by the Standards Commission, which issued independently to candidates, also contained, at paragraph 11 of the *Introduction* on page 3, a brief outline of the tax clearance requirements. A copy is at Appendix 5.

Following the general election, on 28 May 2002, a letter outlining the tax clearance requirements issued from the Standards Commission to each TD. A copy is at Appendix 6.

On 18 June 2002, a circular letter issued to each TD as a reminder of the expiry date for the making of the Statutory Declaration which, for the vast majority of TDs, because they were elected on 18 May 2002, would occur on 18 June 2002. A copy is at Appendix 7.

Subsequently, on 23 January 2003, a letter issued from the Standards Commission to those TDs whose tax clearance documentation had not been received, to advise them of the impending expiry of the nine month time limit for the furnishing of the tax clearance documentation. A copy is at Appendix 8.

## **Contravention of section 21**

It is possible for a TD to contravene Section 21 of the 2001 Act in a number of ways.

Examples could include the following :

- a TD may not have provided a Tax Clearance Certificate or Application Statement to the Standards Commission within the permitted nine month period after the election date;
- a TD may not have provided a Statutory Declaration to the Standards Commission within the permitted nine month period after the election date;
- a TD may have provided a Tax Clearance Certificate or Application Statement to the Standards Commission within the permitted nine month period but it may have been issued by Collector General more than nine months before the election date;
- a TD may have provided a Statutory Declaration to the Standards Commission within the permitted nine month period but it may have been made outside the permitted one month period either side of the election date;

For the purpose of investigation by the Standards Commission and subsequent report to a Committee on Members' Interests, section 21 of the 2001 Act treats all contraventions equally. Additionally, the 2001 Act, for the purpose of investigation and report, does not distinguish between degrees of contravention. A contravention by a TD who submits a Tax Clearance Certificate and Statutory Declaration within the nine month period but whose Statutory Declaration is made one day late is, for the purpose of investigation and report, treated in the same way as a contravention by a TD who does not submit any tax clearance documentation.

The 2001 Act provides that, in the case of any contravention concerning a TD, an

investigation will be carried out by the Standards Commission and a written report of the result of that investigation will be furnished to the Dáil Committee on Members' Interests who will cause copies of the report to be laid before Dáil Éireann."

Oireachtas.

19 May 2003

Mr. Noel Davern, T.D.,  
Chairman,  
Committee on Members' Interests  
of Dáil Éireann,  
Leinster House,  
Dublin 2.

Dear Chairman,

I refer further to my letter dated 30 April when, on behalf of the Standards in Public Office Commission (Standards Commission), I furnished copies of a report of the investigation by the Standards Commission into contraventions of section 21(1) of the Standards in Public Office Act, 2001. You will wish to note that on page 6 of that report, in the chapter headed 'Contravention of section 21', the final sentence should read as follows:

"The 2001 Act provides that, in the case of any contravention concerning a TD, an investigation will be carried out by the Standards Commission and a written report of the result of that investigation will be furnished to the Dáil Committee on Members' Interests who will cause copies of the report to be laid before Dáil Éireann."

Please convey my apologies to the Committee for any inconvenience this clerical error may have caused

Yours sincerely

---

Matthew P. Smith  
Chairman

## **Expiry of Time Limits**

For the vast majority of TDs who were elected following the general election held on 17 May 2002, the nine-month time limit following the date of election expired on 18 February 2003.

The Standards Commission is satisfied with the overall position in that it has received the prescribed tax clearance documentation from each of the 166 TDs of the 29th Dáil. The details of the documentation received is contained in the following sections headed '**Tax Clearance Certificate / Application Statement**' and '**Statutory Declaration**'.

Houses of the Oireachtas

## **Tax Clearance Certificate / Application Statement**

All Tax Clearance Certificates and Application Statements were issued by the Collector-General within the nine month period which expired on 18 February 2003.

With the exception of two TDs, all Tax Clearance Certificates and Application Statements were received from TDs by the Standards Commission by 18 February 2003. In the case of those two TDs, the document was received on 19 February 2003, one day late. Details of the TDs concerned are below, with the date, in brackets, on which the document was issued by the Collector-General in each case :

- Martin Cullen, TD, Minister for the Environment and Local Government (20 December 2002)
- Liam Twomey, TD (16 July 2002)

## Statutory Declaration

By 18 February 2003, a Statutory Declaration had been received by the Standards Commission from 165 TDs. The Statutory Declaration made by Deputy Paudge Connolly was received on 27 February 2003. Seventeen of the 166 Statutory Declarations were made later than the statutory one month time period, which expired on 18 June 2002. The dates on which the late Statutory Declarations were made range from 19 June 2002 to 27 February 2003. Details of the TDs concerned are below, with, in brackets, the dates on which the Statutory Declarations were made :

- Niall Blaney, TD  
(19 June 2002)
- Michael D. Higgins,  
TD (19 August 2002)
- M.J. Nolan, TD  
(25 June 2002)
- Paudge Connolly, TD  
(27 February 2003)
- Gay Mitchell, TD  
(11 July 2002)
- Caoimhghín Ó Caoláin,  
TD (18 February 2003)
- John Deasy, TD  
(18 February 2003)
- John Moloney, TD  
(21 June 2002)
- Aengus Ó Snodaigh, TD  
(18 February 2003)
- Tony Dempsey, TD  
(20 June 2002)
- Jim McDaid, TD  
(17 November 2002)
- Pat Rabbitte, TD  
(28 June 2002)
- Dermot Fitzpatrick, TD  
(29 January 2003)
- Donal Moynihan, TD  
(25 June 2002)
- G.V. Wright, TD  
(1 July 2002)
- John Gormley, TD  
(17 February 2003)
- Michael Mulcahy, TD  
(25 July 2002)

## Notification of Contravention to TDs

Letters inviting an explanation of the late receipt of Tax Clearance Certificates, or the late making or receipt of Statutory Declarations, as appropriate, issued to each of the TDs whose tax clearance documentation was found not to be fully in compliance with the 2001 Act. These letters issued on 12 March 2003.

The TDs concerned were asked to reply to the Standards Commission before 21 March 2003. As of 30 April 2003, with the exception of Niall Blaney, TD, and Jim McDaid TD, Minister of State at the Department of Transport, the TDs in question have provided a written explanation to the Standards Commission.

Houses of the Oireachtas

## Findings

It is important to point out that the Standards Commission has no discretion in relation to how it deals with contraventions of section 21 of the 2001 Act. Where there is a contravention, it must investigate and provide a report to the relevant Committee on Members' Interests.

The Standards Commission is aware that, notwithstanding the many and detailed notifications which were provided, the requirements relating to tax clearance obligations were being applied for the first time, they were quite complex and were required to be dealt with in addition to discharging other statutory obligations relating to disclosure of interests under the Ethics Acts, 1995 and 2001 and disclosure of political donations and election expenses under the Electoral Acts, 1997 to 2002. The Standards Commission is also aware that some confusion may have arisen because a separate Statutory Declaration, unconnected to tax clearance obligations, was required to be furnished with the returns under the Electoral Acts.

The findings of the Standards Commission are as set out below.

- 1.** None of the contraventions are continuing. The Standards Commission has, in its possession, a complete set of the prescribed tax clearance documentation for each TD who was elected following the general election of 17 May 2002.
- 2.** In the case of the two TDs whose Tax Clearance Certificates were received by the Standards Commission on the day following expiry of the nine month time limit provided for in section 21(1)(a) of the 2001 Act, the contraventions of the time limit by one day are not a serious matter. Having considered the explanations offered, the Standards Commission is satisfied that the contraventions were not committed intentionally although, having regard to the level of notification provided, it could not be said that they were entirely inadvertent.

**3.** In the case of 15 of the TDs whose Statutory Declarations were made after expiry of the one month time period provided for in section 21(1)(a) of the 2001 Act and, in one case, Deputy Paudge Connolly, also received by the Standards Commission after expiry of the nine month time period, the Standards Commission is satisfied that the contraventions concerned are not a serious matter. Having considered the explanations offered, the Standards Commission is satisfied that the contraventions were not committed intentionally although, having regard to the level of notification provided, it could not be said that they were entirely inadvertent.

**4.** In the case of the other two TDs whose Statutory Declarations were made after the expiry of the one month time limit provided for in section 21(1)(a) of the 2001 Act, and who have chosen not to provide any explanation, the fact that the Tax Clearance Certificate and Statutory Declaration were received by the Standards Commission within the prescribed nine month time period has been taken into account. The contraventions are not a serious matter. However, in the absence of an explanation, it is not possible to make a finding on whether or not the contraventions were intentional and, having regard to the level of notification provided, it could not be said that they were entirely inadvertent.

## **Conclusion**

While contraventions of section 21(1)(a) of the 2001 Act have been established in the nineteen cases described, the Standards Commission is satisfied to report to the Committee on Members' Interests of Dáil Éireann that the contraventions found were not serious. Their occurrence could be regarded as entirely consistent with the learning process attached to the introduction of a new measure of this nature and scale.

Houses of the Oireachtas



Section 21(1) of the Standards in Public Offices Act 2001 (2001 Act)

Evidence of compliance with Acts by members

A person who is elected as a member after the commencement of this section in relation to a particular election shall, regarding that election, and the date on which the election was so elected (the election date), fulfil the conditions -

- (a) the person's election certificate that was issued to the person not more than 9 months before and not more than 9 months after the election date, or
- (b) an application certificate that was issued to the person and was not more than 9 months before and not more than 9 months after the election date, and

(b) a statutory declaration made by the person not more than 9 months before and not more than 9 months after the election date in the event that at the time of the making of the declaration the person is, to the best of their knowledge and belief, in compliance with the conditions specified in subsection (1), or section 25 and not relying in relation to that section on the issue of a certificate of a person's law compliance certificate.

Houses of the Oireachtas

Section 21(1) Subsection (1) provides that if a person who is elected as a member after the commencement of this section in relation to a particular election and the conditions imposed on the person by the 2001 Act are not complied with, the person shall be treated as if they had not been elected as a member of the House of Representatives for that election.

(2) The person's election certificate or application certificate required to be filed or submitted under this Act to the Revenue Commissioners shall

(a) be a copy of any return required to be made under the Act;

and (b) be accompanied by such other documents as may be required by the Revenue Commissioners in relation to the person's election certificate or application certificate. The Revenue Commissioners may, in relation to the person's election certificate or application certificate, require the person to provide such other documents as may be required.

Section 21(2) - A law compliance certificate shall not be issued to a person unless

(a) the person is

(i) the person is or was a member of a partnership in respect of the election in relation to which the law compliance certificate is required to be issued;

or (ii) the person is or was a partner in a partnership in respect of the election in relation to which the law compliance certificate is required to be issued.

## **Section 21(1) of the Standards in Public Office Act, 2001 (2001 Act)**

### **Evidence of compliance with Acts by members**

---

*A person who is elected as a member after the commencement of this section in relation to the House concerned shall, not more than 9 months after the date on which he or she was so elected ("the election date") furnish to the Commission -*

*(a)(i) a tax clearance certificate that was issued to the person not more than 9 months before, and not more than 9 months after, the election date, or*

*(ii) an application statement that was issued to the person and was made not more than 9 months before, and not more than 9 months after, the election date, and*

*(b) a statutory declaration made by the person not more than one month before, and not more than one month after, the election date to the effect that, at the time of the making of the declaration, the person is, to the best of his or her knowledge and belief, in compliance with the obligations specified in \* subsection (1) of section 25 and that nothing in \*\* subsection (2) of that section prevented the issue to him or her of a tax clearance certificate.*

---

**\* Section 25(1) - Subject to the provisions of this section, if a person who is in compliance with the obligations imposed on the person by the Acts (meaning the Tax Acts; the Capital Acquisitions Tax Act, 1976, and the enactments amending or extending that Act; the Capital Gains Tax Acts and the Value-Added Tax Act, 1972, and the enactments amending or extending that Act) in relation to -**

**(a) the payment or remittance of any taxes, interest or penalties required to be paid or remitted under the Acts to the Revenue Commissioners, and**

**(b) the delivery of any returns required to be made under the Acts,**

**applies to the Collector-General in such form as may be determined by the Revenue Commissioners in that behalf for the purposes of section 21 ..., the Collector General shall issue to the person a certificate (in this Act referred to as "a tax clearance certificate") stating that, at the time of the issue of the certificate, the person is in compliance with those obligations.**

**\*\* Section 25(2) - A tax clearance certificate shall not be issued to a person unless-**

**(a) the person, and**

**(b) if the person is or was a member of a partnership, in respect of the period of the person's membership, the partnership,**

**is in compliance with the obligations imposed on the person and the partnership by the Acts in relation to the matters specified in paragraphs (a) and (b) of section 25(1)(above).**


--

--



Houses of the Oireachtas



**APPLICATION TO THE COLLECTOR-GENERAL FOR A TAX CLEARANCE CERTIFICATE IN ACCORDANCE WITH THE STANDARDS IN PUBLIC OFFICE ACT, 2001.**

10(SIP0)

Notes : Please complete all parts of the application form. Failure to do so will result in a delay in processing this application .

**1. YOUR NAME AND ADDRESS.**


**2. YOUR TAX REFERENCE NUMBER(S).**

PPS Number

--

VAT Number

--

Employer's PAYE/PRSI Number

--

**3. MEMBER OF A PARTNERSHIP.**

Please give the following details in respect of **any partnership of which you are or were a member**. If more than one partnership is involved, please use additional sheets as necessary.

Name of partnership

--

Your period of membership

--

Reference numbers of partnership

VAT Number

--

Employer's PAYE/PRSI Number

--

Relevant Contracts Tax Number

--

**4. DECLARATION TO BE COMPLETED IN ALL CASES.**

I hereby apply for a Tax Clearance Certificate under the Standards in Public Office Act, 2001, and I declare, to the best of my knowledge and belief, that the information contained in this application form is true and correct and I have included all information relevant to this application.

I am in compliance with the obligations imposed on me in relation to (a) the payment or remittance of taxes, interest and penalties under and (b) the delivery of any returns required under  
 -the Taxes Acts,  
 -the Capital Acquisitions Tax Act, 1976, and the enactments amending or extending that Act,  
 -the Capital Gains Tax Acts, and  
 -the Value-Added Tax Act, 1972, and the enactments amending or extending that Act.

Signature \_\_\_\_\_

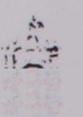
Signatory's name in block capitals \_\_\_\_\_

Date

Daytime telephone number

Completed application forms should be sent to :

Office of the Collector-General,  
 Tax Clearance Section,  
 Sarsfield House,  
 Francis Street,  
 Limerick.  
 LoCall 1890 20 30 70



Ethics in Public Offices Act 1995 and 2001

Statutory Declaration (Section 25(1)(b) of the Statutory Declarations Act 1938)

I, (name) of (address) in (county and address) declare that to the best of my knowledge and belief, I am in compliance with the obligations specified in section 25(1) of the Statutory Declarations Act 1938 (as amended) and that nothing in section 25(2) of the Statutory Declarations Act 1938 (as amended) prevents the issue to me of a statutory declaration in connection with the above-mentioned matter.

Witness my hand and seal this (day) day of (month) 200( ) at (place).

Houses of the Oireachtas

Statutory Declaration (Section 25(1)(b) of the Statutory Declarations Act 1938)

I, (name) of (address) in (county and address) declare that to the best of my knowledge and belief, I am in compliance with the obligations specified in section 25(1) of the Statutory Declarations Act 1938 (as amended) and that nothing in section 25(2) of the Statutory Declarations Act 1938 (as amended) prevents the issue to me of a statutory declaration in connection with the above-mentioned matter.

**Ethics in Public Office Acts, 1995 and 2001**

**Statutory Declaration**  
*[section 21(1)(b) of Standards in Public Office Act, 2001]*

I, (name) ....., do solemnly and sincerely declare that, to the best of my knowledge and belief, I am in compliance with the obligations specified in section 25(1) of the Standards in Public Office Act, 2001 (as per \* below) and that nothing in section 25(2) of the Standards in Public Office Act, 2001 (as per \*\* below) prevents the issue to me of a tax clearance certificate. I make this solemn declaration conscientiously believing the same to be true and by virtue of the Statutory Declarations Act, 1938 as amended by the Standards in Public Office Act, 2001.

**Signed** .....

Declared before me by (name of person above) ....., who is personally known to me (or who is identified to me by ....., who is personally known to me), at .....

this ..... day of .....

**Signed** ..... **# Category** .....

\* Section 25(1) - Subject to the provisions of this section, if a person who is in compliance with the obligations imposed on the person by the Acts (meaning the Tax Acts; the Capital Acquisitions Tax Act, 1976, and the enactments amending or extending that Act; the Capital Gains Tax Acts, and the Value-Added Tax Act, 1972, and the enactments amending or extending that Act) in relation to -  
(a) the payment or remittance of any taxes, interest or penalties required to be paid or remitted under the Acts to the Revenue Commissioners, and  
(b) the delivery of any returns required to be made under the Acts,  
applies to the Collector-General in such form as may be determined by the Revenue Commissioners in that behalf for the purposes of section 21 ..., the Collector General shall issue to the person a certificate (in this Act referred to as "a tax clearance certificate") stating that, at the time of the issue of the certificate, the person is in compliance with those obligations.  
\*\* Section 25(2) - A tax clearance certificate shall not be issued to a person unless-  
(a) the person, and  
(b) if the person is or was a member of a partnership, in respect of the period of the person's membership, the partnership, is in compliance with the obligations imposed on the person and the partnership by the Acts in relation to the matters specified in paragraphs (a) and (b) of section 25(1)(above).

**# Notary Public; Commissioner for Oaths; Peace Commissioner; Practising Solicitor**  
[The penalty, on conviction, for making a false statutory declaration can be a fine of up to €2,539.48 and/or up to 6 months imprisonment.]

Houses of the Oireachtas

6. If a person is in any doubt about any aspect of the legislation, he or she should contact a member of staff of the Commission Secretariat. The Commission recommends that advice should be sought immediately if a matter arises about which there is uncertainty. By doing so, it is less likely that the issue will cause a difficulty later.
7. The staff of the Commission Secretariat can be contacted at the phone numbers listed on page ii of the cover pages. Their mobile numbers have been included in order that they may be contacted outside normal office hours to answer any urgent queries. Please use this outside hours facility sparingly.
8. The Commission will monitor election spending in a number of different ways. This will include visits to constituencies, inspecting campaign premises, collecting samples of election material, recording details of advertisements in newspapers and periodicals, etc.
9. The Commission recommends that all parts of the guidelines should be read by each person who has duties and obligations under the legislation, or who is otherwise involved in the election. The guidelines have been written in the clearest possible terms to assist understanding.
10. Failure to comply with certain provisions of the legislation is a criminal offence. The most serious offence (knowingly furnishing a false or misleading post-election donation or spending statement) is punishable by a fine of up to €25,394.76 (£20,000) and/or imprisonment for up to 3 years.
11. **Tax clearance requirements under the Standards in Public Office Act, 2001.**

Pursuant to section 21 of the Standards in Public Office Act, 2001, candidates for election to the 29th Dáil are hereby advised that, if elected, they must provide the following to the Commission within 9 months of their election:

- *a tax clearance certificate (or application statement) issued not more than 9 months either side of the election date, and*
- *a statutory declaration, made not more than one month either side of the election date, to the effect that their tax affairs are in order and that nothing prevents the issue of a tax clearance certificate.*

A tax clearance certificate/application statement issues from the Collector-General, Office of the Revenue Commissioners. More detailed instructions will be provided to successful candidates in due course.

12. The guidelines reflect the legal position as it applies at the time of going to print, i.e. January 2002.
13. Tá leagan Gaeilge de na treoirí seo ar fáil.

*[Faint, mirrored text from the reverse side of the page, including a large heading that appears to be 'Bar Tax Clearance Certificate' and other illegible text.]*

Houses of the Oireachtas

*[Extremely faint, mirrored text from the reverse side of the page, containing several paragraphs of text and possibly a list of items.]*

18 Lower Leeson Street  
Dublin 2.

Tel: (01) 639 5666  
Fax: (01) 639 5684  
Email: [sipoc@ombudsman.gov.ie](mailto:sipoc@ombudsman.gov.ie)  
Website: [www.gov.ie/poc](http://www.gov.ie/poc)

18 Sraith Líbéalín Iochtarach  
Baile Átha Cliath 2.

Copy for Information

**Re: Tax Clearance Certification Requirements  
of Standards in Public Office Act, 2001**

**To all Candidates at the General Election to Dáil Éireann to be held on 17 May 2002**

The Standards in Public Office Act, 2001 ("Standards Act") contains, inter alia, a number of provisions relating to evidence of compliance with taxation legislation for members of the Houses of the Oireachtas who are elected or nominated after the commencement of the relevant section (section 21), i.e. 10 December 2001. The forthcoming general elections will, therefore, present circumstances where all persons who are elected, or nominated, as the case may be, as Deputies or Senators will be bound by the tax clearance provisions of the Standards Act.

This means that any person who is elected, or nominated, as a member of either House of the Oireachtas at any time after 10 December 2001 must provide the following, within 9 months following the election or nomination date, to the Standards in Public Office Commission (the Standards Commission):

- (1) a **Tax Clearance Certificate** which was issued to him or her, by the Collector-General of the Revenue Commissioners (Collector-General), not more than 9 months either side of the election or nomination date, or
- (1a) an **Application Statement** which was issued to him or her, by the Collector-General, not more than 9 months either side of the election or nomination date, and
- (2) a **Statutory Declaration**, made by the person within one month either side of the election or nomination date, to the effect that, at the time of making the declaration, he or she was, to the best of his or her knowledge and belief, in compliance with his or her taxation obligations and that there was no impediment which would prevent the issue, by the Collector-General, of a tax clearance certificate.

**Tax Clearance Certificate.**

The Collector-General will, on application and where appropriate, issue a tax clearance certificate for the purposes of the Standards Act.

The application form for a tax clearance certificate can be obtained from the Office of the Collector-General, Sarsfield House, Francis Street, Limerick. (local: 1890 20 30 70; fax: 061 410866; email: [cg@revenue.ie](mailto:cg@revenue.ie)). Copies are also available from the Standards Commission (tel: 01 6395666; fax: 01 6395684; email: [sipo@ombudsman.gov.ie](mailto:sipo@ombudsman.gov.ie)). A copy is enclosed herewith for your convenience.

### **Application Statement**

The Collector-General would, on application, issue an application statement to a person in circumstances where it had not yet been decided whether to issue or refuse a tax clearance certificate, or where a tax clearance certificate had been refused and that refusal was the subject of an appeal which had not yet been determined.

### **Statutory Declaration**

A statutory declaration is an instrument prescribed by the Statutory Declarations Act, 1938 which has been amended by the Standards Act to the extent that the penalty for false declarations has been increased to a maximum fine of €2,500 and/or imprisonment for up to 6 months. Attached, you will find a format for the statutory declaration required.

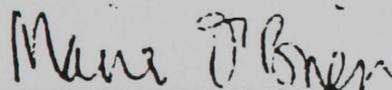
### **Conclusion**

With particular reference to your candidacy at the general election to Dáil Éireann for which polling will take place on 17 May 2002, you will, if you are elected to Dáil Éireann on \*18 May 2002, be obliged under the Standards Act to provide the following to the Standards Commission before 18 February 2003:

- a Tax clearance Certificate / Application Statement issued by the Collector-General between 18 August 2001 and 18 February 2003, and
- a Statutory Declaration made by you between 18 April and 18 June 2002.

\* The operative dates for any person who is elected on a date other than 18 May 2002 will be adjusted as required.

I will be happy to provide any further information you may need in connection with this matter. I can be contacted at the above number or at 087 - 7786446.



Marie O'Brien  
Commission Secretariat  
12 May 2002



LETTERS TO ALL Elected MEMBERS

Dear Members,

I am pleased to inform you that the Government has agreed to the following proposals:

1. To increase the rate of the Corporation Tax from 10% to 12.5% from 1999.

2. To increase the rate of the Income Tax from 10% to 12.5% from 1999.

3. To increase the rate of the Capital Gains Tax from 10% to 12.5% from 1999.

4. To increase the rate of the Stamp Duty from 10% to 12.5% from 1999.

5. To increase the rate of the Excise Duty from 10% to 12.5% from 1999.

6. To increase the rate of the Land Tax from 10% to 12.5% from 1999.

7. To increase the rate of the Inheritance Tax from 10% to 12.5% from 1999.

8. To increase the rate of the Gift Tax from 10% to 12.5% from 1999.

9. To increase the rate of the Dividend Tax from 10% to 12.5% from 1999.

10. To increase the rate of the Dividend Tax from 10% to 12.5% from 1999.

11. To increase the rate of the Dividend Tax from 10% to 12.5% from 1999.

12. To increase the rate of the Dividend Tax from 10% to 12.5% from 1999.

13. To increase the rate of the Dividend Tax from 10% to 12.5% from 1999.

14. To increase the rate of the Dividend Tax from 10% to 12.5% from 1999.

15. To increase the rate of the Dividend Tax from 10% to 12.5% from 1999.

16. To increase the rate of the Dividend Tax from 10% to 12.5% from 1999.

17. To increase the rate of the Dividend Tax from 10% to 12.5% from 1999.

18. To increase the rate of the Dividend Tax from 10% to 12.5% from 1999.

19. To increase the rate of the Dividend Tax from 10% to 12.5% from 1999.

20. To increase the rate of the Dividend Tax from 10% to 12.5% from 1999.

Houses of the Oireachtas

LETTER AS ISSUED TO ALL ELECTED MEMBERS

By hand

28 May 2002

M....., T.D.,  
Dáil Éireann,  
Leinster House,  
Dublin 2.

Standards in Public Office Act, 2001

Tax Clearance Certification

Dear Deputy .....

I am directed by the Standards in Public Office Commission ("Standards Commission") to refer to the above provision of the Standards in Public Office Act, 2001 ("Standards Act").

As a person who has been elected to Dáil Éireann following the General Election of 17 May 2002, section 21 of the Standards Act requires that, within 9 months of the date of your election, you will provide the following documents to the Standards Commission :

- a **Tax Clearance Certificate** issued to you, by the Collector-General of the Revenue Commissioners (Collector- General), not more than 9 months before, and not more than 9 months after, the date of your election.

[The application form for a Tax Clearance Certificate under the Standards Act is available from the Office of the Collector-General, Sarsfield House, Francis Street, Limerick. (locall: 1890 20 30 70; fax: 061 410866; email: cg@revenue.ie) or from the Standards Commission (tel: 01 6395666; fax: 01 6395684; email: sipo@ombudsman.gov.ie). It should be noted that, because of the different legal coverage under the Standards Act, a specific tax clearance certificate is required - a tax clearance certificate issued under other tax clearance provisions is not valid for the purposes of the Standards Act.]

or

- in circumstances where the Collector-General has not yet decided whether to issue or refuse a Tax Clearance Certificate to you, or where a Tax Clearance Certificate has been refused and that refusal is the subject of an appeal which has not yet been determined, an **Application Statement** issued to you, on application, by the Collector-General, not more than 9 months before, and not more than 9 months after, the date of your election.

Regardless of whether you are providing a Tax Clearance Certificate or an Application Statement, it must be accompanied by a **Statutory Declaration** that your tax affairs are in order, made by you not more than one month before, and not more than one month after, the date of your election (see format for the declaration enclosed with this letter).

Please note that the Statutory Declaration must be made not more than one month before, and not more than one month after, the date of your election even though the time limit for its provision to the Standards Commission is 9 months after the date of your election.

You will also note that:

- Where a Deputy does not provide the documents described above within the time limits specified, the Standards Commission will investigate the matter and will draw up a report of the result of the investigation. That investigation report will be provided to the Committee on Members' Interests of Dáil Éireann (the Committee) who will cause copies to be laid before Dáil Éireann.
- Where the Collector-General has issued an Application Statement to you but subsequently decides to refuse your application for a Tax Clearance Certificate, the Collector-General will notify the Standards Commission of such refusal, once any appeal in relation to the refusal has been heard or the time period for such appeal has expired. The Standards Commission will then draw up a report on the matter and furnish it, together with the notification from the Collector-General, to the Committee who shall cause a copy of the report and the notification to be laid before Dáil Éireann.
- The requirement to provide the documents does not cease with a contravention (i.e. the non-provision, within the prescribed time limits, of the Tax Clearance Certificate or Application Statement and Statutory Declaration). A Deputy continues to be obliged to provide the documents as soon as possible and, in such circumstances, the Tax Clearance Certificate or Application Statement must be provided within one month of having been received from the Collector-General and the Statutory Declaration must be provided within one month of its making. Additionally, where a contravention by a Deputy has occurred and the tax clearance documentation continues to be outstanding, the Standards Commission will specify the non-compliance in its next annual report and, if the person is a Deputy at the time, will also notify the Committee.
- Equally, where a Deputy, subsequent to a contravention, complies fully with the requirement, the Standards Commission will notify the Committee who will cause copies of the notification to be laid before Dáil Éireann.

If you have already furnished the required documents as outlined above, please regard this letter as being for information purposes only.

I can be contacted in connection with this matter at (01) 6395678 or (087) 7786446.

Yours sincerely,

---

Marie O'Brien  
Commission Secretariat



18 June 2002

To each member of Dáil Éireann

Pursuant to section 21 of the Standards in Public Offices Act 2001, members of Dáil Éireann are required to declare any financial interest in relation to their tax affairs. The Secretary General of the Oireachtas Commission on an Application Statement must be notified of any such interests in Public Office Commission (the Commission) at least 14 days before the election date for members of Dáil Éireann on 18 June 2002.

A form for making the declaration is available from the Commission. A copy of the form is available from the Commission on request. If you have any queries in relation to the form, please contact the Commission on the number provided on the form. The Commission is available to provide assistance on the form for making the declaration. The Commission is available to provide assistance on the form for making the declaration. The Commission is available to provide assistance on the form for making the declaration.

Houses of the Oireachtas

Raymond Butler  
Commissioner Secretary

By hand

18 June 2002

**To each member of Dáil Éireann.**

Pursuant to section 21 of the Standards in Public Office Act, 2001, members of Dáil Éireann are reminded that they are required, **not more than one month either side of their election date**, to make a Statutory Declaration in relation to their tax affairs. The Statutory Declaration and a Tax Clearance Certificate or an Application Statement must be furnished to the Standards in Public Office Commission (the Commission) not more than **nine months** after their election date. For members who were elected on 18 May 2002, the last day for making the Statutory Declaration is **today, 18 June 2002**.

A form for making the Statutory Declaration has already been sent to each member by the Commission. If required, a further copy of the form is available from the Commission on (01) 639 5679.

Please ignore this reminder if you have already made a Statutory Declaration as described above.

---

Raymond Butler,  
Commission Secretariat.

TAX CLEARANCE CERTIFICATE & STATUTORY DECLARATION

LETTER AS LABURED TO THE RE OUTSTANDING  
I, the undersigned, do hereby declare that I am not liable for any tax under the provisions of the Tax Consolidation Act 1997, in respect of the tax year 2001.

IN WITNESS WHEREOF, I have hereunto set my hand and seal at my residence at [Address] on this [Date] day of [Month] 2001.

Signature: \_\_\_\_\_  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Postcode: \_\_\_\_\_

Houses of the Oireachtas

I, the undersigned, do hereby declare that I am not liable for any tax under the provisions of the Tax Consolidation Act 1997, in respect of the tax year 2001.

IN WITNESS WHEREOF, I have hereunto set my hand and seal at my residence at [Address] on this [Date] day of [Month] 2001.

Signature: \_\_\_\_\_  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Postcode: \_\_\_\_\_

I, the undersigned, do hereby declare that I am not liable for any tax under the provisions of the Tax Consolidation Act 1997, in respect of the tax year 2001.

LETTER AS ISSUED TO TDs RE. OUTSTANDING  
TAX CLEARANCE CERTIFICATE & STATUTORY DECLARATION

23 January 2003

Name,  
Address  
Address

Re: Tax Clearance Certification Requirements  
Standards in Public Office Act, 2001 ('Standards Act')

Dear Deputy .....

I refer to previous correspondence in connection with the tax clearance certification requirements for members of Dáil and Seanad Éireann

Given the proximity of the expiry of the nine month period after your election to Dáil Éireann following the General Election of 17 May 2002, I have been asked by the Standards in Public Office Commission ('Standards Commission') to advise you that tax clearance documentation, as provided for in the Standards Act, has not, to date, been received from you. As outlined in previous correspondence, as an elected member of Dáil Éireann following the General Election of 17 May 2002, the Standards Act requires that you would provide the following documents to the Standards Commission within 9 months of the date of your election:

1) A Tax Clearance Certificate, issued to you, by the Collector-General of the Revenue Commissioners (Collector-General), not more than 9 months before, and not more than 9 months after, the date of your election.

*[The application form for a Tax Clearance Certificate under the Standards Act is available from the Office of the Collector-General, Sarsfield House, Francis Street, Limerick. (locall: 1890 20 30 70; fax: 061 410866; email: cg@revenue.ie) or from the Standards Commission (tel: 01 6395666; fax: 01 6395684; email: sipo@ombudsman.gov.ie). It should be noted that, because of the specific provisions of the Standards Act, a Tax Clearance Certificate issued under other tax clearance provisions is not valid for the purposes of the Standards Act.]*

or

in circumstances where the Collector-General has not yet decided whether to issue or refuse a Tax Clearance Certificate, or where a Tax Clearance Certificate has been refused and that refusal is the subject of an appeal which has not yet been determined, an Application Statement issued to you, on application, by the Collector-General, not more than 9 months before, and not more than 9 months after, the date of your election.

and

2) a Statutory Declaration stating that you are in compliance with the tax clearance certification provisions of the Standards Act. The Statutory Declaration must be made not more than one month before, and not more than one month after, the date of your election.

The non-provision of either document within the nine month time limit causes a contravention of the Standards Act. Where a contravention occurs, the Standards Act provides that the Standards Commission would investigate the matter and would draw up a report in writing of the result of the investigation. Such a report would, in the case of a member of Dáil Éireann, be furnished to the Committee on Members' Interests of Dáil Éireann which would cause copies to be laid before the House and would cause a motion for a resolution to be moved in the House. The actions which may be specified in the resolution are:

- a) the taking note of the report provided by the Standards Commission;
- b) the censuring of the member concerned;
- c) the suspension of the member from the service of Dáil Éireann for a period not exceeding 30 days or, if the report includes a determination that the contravention is continuing, until compliance is established.

There is also provision for the withholding, as specified in the resolution, of an amount of the salary payable under the Oireachtas (Allowances to Members ) Act, 1938.

Please direct any enquiries on this matter to me at 01 639 5713 or to Raymond Butler at 01 639 5708.

Yours sincerely,

---

Marie O'Brien  
Commission Secretariat

LETTER AS ISSUED TO TDs RE. OUTSTANDING  
TAX CLEARANCE CERTIFICATE

23 January 2003

Name  
Dáil Éireann,  
Leinster House,  
Dublin 2.

**Re: Tax Clearance Certification Requirements**  
**Standards in Public Office Act, 2001 ('Standards Act')**

Dear Deputy .....,

I refer to previous correspondence in connection with the tax clearance certification requirements for members of Dáil and Seanad Éireann.

Given the proximity of the expiry of the nine month period after your election to Dáil Éireann following the General Election of 17 May 2002, I have been asked by the Standards in Public Office Commission ('Standards Commission') to advise you that a Tax Clearance Certificate has not, to date, been received from you. A Statutory Declaration, dated ..... 2002, was received from you on ..... 2002.

As already explained, both a Tax Clearance Certificate or an Application Statement and a Statutory Declaration are required of each member of the Dáil and Seanad within 9 months following the date of their election. The Tax Clearance Certificate provided must have been issued by the Collector-General not more than 9 months before, and not more than 9 months after, the date of your election. The Statutory Declaration must have been made not more than one month before, and not more than one month after, the date of your election

*[The application form for a Tax Clearance Certificate under the Standards Act is available from the Office of the Collector-General, Sarsfield House, Francis Street, Limerick. (locall: 1890 20 30 70; fax: 061 410866; email: cg@revenue.ie) or from the Standards Commission (tel: 01 6395666; fax: 01 6395684; email: sipo@ombudsman.gov.ie). It should be noted that, because of the specific provisions of the Standards Act, a Tax Clearance Certificate issued under other tax clearance provisions is not valid for the purposes of the Standards Act.]*

The non-provision of either document within the nine month time limit causes a contravention of the Standards Act. Where a contravention occurs, the Standards Act provides that the Standards Commission would investigate the matter and would draw up a report in writing of the result of the investigation. Such a report would, in the case of a member of Dáil Éireann, be furnished to the

Committee on Members' Interests of Dáil Éireann which would cause copies to be laid before the House and would cause a motion for a resolution to be moved in the House. The actions which may be specified in the resolution are:

- a) the taking note of the report provided by the Standards Commission;
- b) the censuring of the member concerned;
- c) the suspension of the member from the service of Dáil Éireann for a period not exceeding 30 days or, if the report includes a determination that the contravention is continuing, until compliance is established.

There is also provision for the withholding, as specified in the resolution, of an amount of the salary payable under the Oireachtas (Allowances to Members ) Act, 1938.

Please direct any enquiries on this matter to me at 01 639 5713 or to Raymond Butler at 01 639 5708.

Yours sincerely,

---

Marie O'Brien  
Commission Secretariat

Houses of the Oireachtas

LETTER AS ISSUED TO TDs RE. OUTSTANDING  
STATUTORY DECLARATION

23 January 2003

Name,  
Address 1,  
Address 2,  
Address 3,  
Address 4.

**Re: Tax Clearance Certification Requirements  
Standards in Public Office Act, 2001 ('Standards Act')**

Dear .....,

I refer to previous correspondence in connection with the tax clearance certification requirements for members of Dáil and Seanad Éireann.

Given the proximity of the expiry of the nine month period after your election to Dáil Éireann in the General Election of 17 May 2002, I have been asked by the Standards in Public Office Commission ('Standards Commission') to advise you that a Statutory Declaration has not, to date, been received from you.

A Tax Clearance Certificate, dated ....., was received from you on ....., As already explained, both a Tax Clearance Certificate **or** an Application Statement **and** a Statutory Declaration are required of each member of the Dáil and Seanad within 9 months following the date of their election. The Statutory Declaration provided must have been made not more than one month before, and not more than one month after, the date of your election.

The non-provision of either document within the nine month time limit causes a contravention of the Standards Act. Where a contravention occurs, the Standards Act provides that the Standards Commission would investigate the matter and would draw up a report in writing of the result of the investigation. Such a report would, in the case of a member of Dáil Éireann, be furnished to the Committee on Members' Interests of Dáil Éireann which would cause copies to be laid before the House and would cause a motion for a resolution to be moved in the House. The actions which may be specified in the resolution are:

- a) the taking note of the report provided by the Standards Commission;
- b) the censuring of the member concerned

c) the suspension of the member from the service of Dáil Éireann for a period not exceeding 30 days or, if the report includes a determination that the contravention is continuing, until compliance is established.

There is also provision for the withholding, as specified in the resolution, of an amount of the salary payable under the Oireachtas (Allowances to Members ) Act, 1938.

Please direct any enquiries on this matter to me at 01 639 5713 or to Raymond Butler at 01 639 5708.

Yours sincerely,

---

Marie O'Brien  
Commission Secretariat

Houses of the Oireachtas









Houses of the Oireachtas

**Standards in Public Office Commission,  
18 Lower Leeson Street, Dublin 2.  
Telephone (01) 6395666 Fax (01) 6395684  
e-mail: [sipo@ombudsman.gov.ie](mailto:sipo@ombudsman.gov.ie)  
website: [www.sipo.ie](http://www.sipo.ie)**