



An Roinn Airgeadais
Department of Finance

E109/163/01

Sráid Mhuirfean Uacht, Upper Merrion Street,
Baile Átha Cliath 2, Dublin 2,
Éire. Ireland.

Telephone: 353-1-676 7571
Facsimile: 353-1-678 9936
LoCall: 1890 66 10 10
VPN: 8109
<http://www.irlgov.ie/finance>

14 January 2002

Circular 4/2002 – Standards in Public Office Act 2001

A Chara,

1. Introduction

I am directed by the Minister for Finance to refer to the Standards in Public Office Act 2001 which commenced generally on 10 December 2001. The 2001 Act builds on the provisions of the Ethics in Public Office Act 1995 which was the subject of Department of Finance circular 37/95 and confidential circular 2/97. [This circular supersedes both of those circulars.]

The Act of 2001 addresses four broad areas:

- the establishment of the **Standards in Public Office Commission** to investigate complaints involving office holders, members of the Oireachtas and various public servants. This Commission has replaced the Public Offices Commission and has taken on its roles in relation to the Ethics in Public Office Act and the Electoral Acts,
- creating **tax clearance requirements** for politicians, senior public servants and candidates for the judiciary,
- providing for **codes of conduct** to apply to office holders, members of the Oireachtas and public servants,
- creating a **regime for dealing with breaches** of the legislation.

The 2001 Act and the Act of 1995 are construed together as the Ethics in Public Office Acts 1995 and 2001.

2. Purpose

The purpose of this circular is to:

- (i) provide general guidance and assistance in relation to the statutory obligations arising for civil servants including special advisers,
- (ii) provide updated forms for the making of annual written statements of registrable interests under the legislation, and
- (iii) establish updated routine arrangements by which civil servants covered by the legislation and office holders (mostly Ministers and Ministers of State) are informed of their obligations under the legislation.

This circular does not purport to give legal interpretation of the relevant provisions of the legislation. The Standards in Public Office Commission established under the Act of 2001 is charged with publishing guidance under the legislation and will be issuing updated guidance for public servants to aid their compliance with the provisions of the legislation. Departments/Offices and officials should familiarise themselves with this guidance in due course. Departments are required to make copies of any such guidance available for inspection by staff.

3. Application of the Acts to posts in the civil service

The 1995 Act applies the annual reporting requirements directly to the holders of the following offices:

- the Comptroller and Auditor General
- Ombudsman
- Data Protection Commissioner
- Director of Consumer Affairs

Regulations under the 1995 Act designate a number of positions of employment in prescribed public bodies for the purposes of the legislation. In the Civil Service, grades with a salary level at or above the minimum point of the Principal (Standard Scale) are designated positions. A number of other positions with lower salary levels have also been designated e.g., posts requiring the holder to interface with the commercial sector. Under the legislation, persons occupying a designated position are deemed to have included in their terms of employment, a term that they comply with the requirements of the legislation in relation to the making of statements of interests. The question of extending the application of the Ethics in Public Office Act 1995 to additional public bodies will be considered in due course.

4. Obligations of occupiers of designated positions

(i) An established civil servant who occupies or has occupied a designated position must furnish to the "relevant authority" a written statement of

- (a) any personal interests of the officer, and
- (b) any interests of the officer's spouse, child or stepchild of which the officer is aware

which could materially influence the officer in the performance of his/her functions, because such performance could involve the conferral or withholding of a substantial benefit on or from the officer or a person referred to at (b) above without also affecting people generally, or a significant class in a similar way. The written statements referred to above must be furnished in respect of each year (or part year) during which the officer holds the designated position.

(ii) In any case where a function falls to be performed and the officer has actual knowledge that he or she or a connected person, as defined in 2(2)(a) of the 1995 Act (set out at Appendix 1 to this circular), has a material interest in a matter to which the function relates, he or she,

- (a) must, as soon as may be, prepare and furnish to the relevant authority a

statement in writing of those facts,

- (b) must not perform the function unless there are compelling reasons requiring him or her to do so, and
- (c) must, if he or she proposes to perform the function, prepare and furnish to the relevant authority, before or, if that is not reasonably practicable, as soon as may be after such performance, a statement in writing of the compelling reasons involved.

5. Relevant Authority and Registrable Interests.

(i) The Secretary General of a Department will be the relevant authority to whom annual statements of interests, as well as ad hoc statements, should be furnished by every established civil servant occupying a designated position below Secretary General level. Secretaries General should furnish their statements of interests to the Secretary General (Public Service Management and Development) in the Department of Finance.

(ii) The list of interests relevant to the purposes of annual statements under the Act is set out in the Second Schedule to the Act of 1995 as amended by the Euro Changeover (Amounts) Act 2001 (see Appendix 2 to this circular).

The new form for use by civil servants is at Appendix 3. While the legislation does not require a statement of interests to be made where there are no interests to be disclosed, a “nil” return, or a written statement that there are no interests to be disclosed, is requested in such cases. As a minimum level of information, the Personnel Officer must notify an officer on taking up duty in a designated position of the obligations attaching to that duty by providing a copy of a minute based on that at Appendix 3, a copy of this circular and the relevant Standards in Public Office Commission guidance. Heads of Departments should undertake such further action as they consider necessary to ensure a satisfactory level of awareness of, and compliance with the legislation.

It should be noted that a civil servant who fails to make a statement of registrable interests which could materially influence him or her in the performance of official duties is guilty of a disciplinary offence and will be subject to disciplinary action.

Section 11 of the Act of 2001 deals with statements in writing furnished under section 17 or 18 of the Act of 1995. These are the statements and declarations of interests made by holders of designated directorships or designated positions, furnished to appropriate persons set out in the legislation or by regulation, (for example, the Secretary General of a Department, in the case of a civil servant). Section 11 of the Act enables the recipient of a statement of interests to seek information from the furnisher of the statement if they feel this is necessary and to make a complaint to the Commission where a matter arising from a statement leads them to the view that it is appropriate to do so.

6. Obligations Of Senior Special Advisers.

(i) The obligations applicable to established civil servants, as outlined in paragraph 4 above, also apply to Senior Special Advisers subject to the modification that statements arising from those obligations shall, in the case of those advisers, be furnished to the office holder responsible for making the appointment and to the Standards in Public Office Commission. A Senior Special Adviser is a person who was appointed personally by an office holder and whose function or principal function, is to provide advice or other assistance to or for the office holder and whose remuneration is equal to or in excess of the maximum of the Higher Executive Officer “standard” payscale.

(ii) A Senior Special Adviser shall, in each year during any part of which he or she acts as special adviser, furnish to the office holder concerned and the Commission a written statement disclosing:

(a) any personal interests of the person, and

(b) any interests of the person's spouse, child or stepchild of which the person is aware

which could materially influence the person in the performance of his/her functions, because such performance could involve the conferral or withholding of a substantial benefit on or from the person or a person referred to at (b) above without also affecting people generally, or a significant class in a similar way. Only statements relating to (a) above will be laid before the Houses.

(iii) In any case where a function falls to be performed and such an adviser has actual knowledge that he or she or a connected person, as defined at 2(2)(a) of the Act (set out at Appendix 1 to this circular), has a material interest in a matter to which the function relates, he or she

(a) shall, as soon as may be, prepare and furnish to the office holder and to the Commission a statement in writing of those facts

(b) must not perform the function unless there are compelling reasons requiring him or her to do so

(c) must, if he or she proposes to perform the function, prepare and furnish to the office holder and to the Commission, before or, if that is not reasonably possible, as soon as may be after such performance, a statement in writing of the compelling reasons involved, and

(d) must undertake not to engage in any trade, profession, vocation or other occupation, whether remunerated or otherwise, which might reasonably be seen to be capable of interfering or being incompatible with the performance by the person of his or her functions as a special adviser.

Appendix 4 contains a model minute which Personnel Officers should furnish to Senior Special Advisers on appointment. This minute should have appended copies of both of the statement of interests forms at appendix 4.

7. Procedure for informing newly appointed office holders of their obligations under the Act.

Each newly appointed Minister or Minister of State should be informed of their obligations by way of a minute from the Head of the Department to which he or she has been appointed, or by the Runáí Aire. A model of such a minute is set out at Appendix 5. The Personnel Officer should arrange for the information relating to contracts, or statements in writing of the terms and conditions, under which the Special Advisers carry out their duties to be provided to the office holder. This should be provided at the earliest opportunity after the appointment of the person(s) concerned along with a list of the names of Special Advisers indicated in the minute. Heads of Departments should discuss with Ministers whether they wish to be reminded of their obligations periodically.

The office holder is obliged, in respect of any person appointed personally by him or her or employed under a contract for services, for the purpose of providing advice or other assistance to the office holder, to lay the following documents before each House of the Oireachtas:

- (i) a copy of the contract, or statement in writing of the terms and conditions under which the person carried out his/her duties
- (ii) a statement as to whether the person is a relative of the office holder, and
- (iii) in respect of Senior Special Advisers, a statement of the qualifications of the person relevant to his or her functions, and a copy of any statement of interests of the person furnished to the office holder.

8. Additional or Voluntary Statements.

(i) Where, in the case of a person to whom this circular applies, there is a change in any of the interests covered by their annual statement, the person may at any time notify the relevant authority and the Commission of such change by means of a written statement

(ii) Where a person to whom this circular applies has an interest which is not specified in the Second Schedule to the 1995 Act, or is aware that his/her spouse, child or stepchild has such an interest, the person may at any time voluntarily furnish a written statement of that interest to the relevant authority. Where such a statement is furnished, the Act will apply and have the same effect as if the interest was specified in the Second Schedule.

9. Period To Be Covered By Statements of Interests

The Standards in Public Office Act, 2001 puts the registration period for statements of interests on a calendar year basis and returns must now be made not later than 31 January each year. The first registration period under the new legislation will be from the end of the previous registration period to 31 December 2001 i.e., 1 February 2001 - 31 December, 2001. Thereafter the period will be 1 January to 31 December.

Statements of interest required under the Act must be signed by the individual concerned and should be retained by the relevant authority for 15 years. This Department sees no reason why these should be transcribed or abstracted into any electronic format and cautions that a relevant

authority who does so must register as a data controller under the Data Protection Act. [Please refer to this Department's circular 3/89 if it is proposed to store electronically any data required under the Act.]

10. Tax Clearance for holders of senior posts in the public service

The tax clearance provisions of the new Act apply to persons appointed to "senior office" (i.e. designated positions and directorships in public bodies prescribed under the Ethics in Public Office Act, 1995 which attract remuneration not less than that of a Deputy Secretary General in the civil service¹). Persons appointed to such designated positions and directorships, as and from 10 December, 2001, will have to provide to the Standards in Public Office Commission, not more than nine months after the date of their appointment:

- (i) a tax clearance certificate or application statement that was issued to the person within the period 9 months either side of their appointment date,
- and
- (ii) a statutory declaration made by the person not more than one month before or after the appointment date stating that, to the best of their knowledge and belief, they are in compliance with tax obligations set out in section 25(1) of the Act and that nothing in section 25(2) prevents the issue to the person of a tax clearance certificate. [Text of relevant sections of the 2001 Act are at appendix 6]

Where a person is in contravention of this requirement, the Commission will investigate the matter and draw up a report which will be furnished to the relevant public body. A public body in receipt of such a report may take appropriate action, including suspension of the person concerned.

Section 24 of the Act of 2001 deals with the situation where persons have not complied with the tax clearance requirements of section 23. In such cases, the person continues to be required to furnish to the Commission a tax clearance certificate and/or statutory declaration. The head of the public body concerned will be informed by the Commission where a person who is the holder of a senior public service office is not in compliance with these requirements.

Section 25 of the Act of 2001 deals in greater detail with the tax clearance certificates themselves. A person who is in compliance with the obligations of the Tax Acts in relation to the payment of taxes, interest or penalties, and with the making of tax returns, will be eligible to receive a tax clearance certificate from the Collector-General. The certificate will state that at the time of issue the person is in compliance with those obligations. Where a person, or a partnership of which the person is a member, is not in compliance, the certificate will not be issued.

Where a person has sought a tax clearance certificate and the Collector-General has not yet granted it, or where the Collector-General has refused a tax clearance certificate but the matter is the subject of an appeal, the person shall be furnished with an 'application statement' to the effect that the person has applied for a tax clearance certificate and a final decision has not yet been made. Where the Collector-General ultimately refuses a tax clearance certificate, he shall inform the Commission of that refusal.

¹ Deputy Secretary General salary with effect from 1 October 2001 is €118,095.80.

Section 26 of the Act of 2001 provides for an amendment of the Statutory Declarations Act, 1938, to update the penalties applying for breach of that Act. The maximum fine for a false declaration becomes £2,000 [€2,539.48] (set at £50 [€63.49] in the Statutory Declarations Act, 1938) and the maximum prison sentence becomes 6 months.

11. The Standards in Public Office Commission.

The Act of 2001 establishes the Standards in Public Office Commission which will oversee key provisions of the legislation, provide guidelines and advice as appropriate, and undertake investigations and report on possible contraventions. The Commission is chaired by a judge of the High Court and has five ordinary members viz. the Clerks of the Dáil and Seanad, the Comptroller and Auditor General, the Ombudsman and a former member of either House of the Oireachtas.

Where a person covered by this circular is advised by the Commission, or it appears from guidelines published by the Commission, that their interest, or an interest of a spouse or child, should be disclosed, that person must make an appropriate statement to the relevant authority.

It should be noted that the investigative powers of the Commission are extensive and on a par with those of a tribunal of inquiry. For example, Section 17 of the Act of 2001 provides that it shall be an offence for a person to obstruct the Commission or a Committee or person acting for them. Penalties will be as provided under section 37 of the Act of 1995—

- on summary conviction, a fine not exceeding £1,000 [€1,269.74] or imprisonment for a term not exceeding 6 months or both,
- or—
- on conviction on indictment, a fine not exceeding £20,000 [€25,394.76] or imprisonment for a term not exceeding 3 years or both.

The powers conferred on the former Public Offices Commission by the Act of 1995 in relation to, for example, the compellability of persons directed to attend before the Commission, if so directed, and also to the privileges and immunities provided for the giving of evidence, are transferred to the new Commission.

Where a report of the Commission includes a determination that specified steps be taken to secure compliance with the Acts, the person who is the subject of the investigation must take those steps within whatever period is specified in the report.

12. Codes of Conduct

Section 10 of the Act of 2001 concerns codes of conduct which will apply to Ministers and other office holders, members of the Oireachtas and employees of public bodies respectively. These codes of conduct will deal with the standards of conduct and integrity appropriate to the persons to whom they relate in the performance of their public duties. Codes shall be admissible in proceedings before a court, tribunal, Oireachtas Committee or the Commission who may take account of the terms of such codes in making determinations. A draft Code of Standards and Behaviour for the civil service, which was approved by the Government, has been the subject of

discussions with staff interests under the Conciliation and Arbitration Scheme for the Civil Service and the Joint Oireachtas Committee on Finance and the Public Service. It is envisaged that, once finalised, this code will fulfil the requirements of section 10 of the Act of 2001 in respect of civil servants.

13. Particular features of the Acts

The attention of staff is drawn to a number of other features of the legislation:

Section 37 of the 1995 Act sets out provisions relating to offences in relation to unauthorised disclosure of information obtained under the Acts by being present at a private sitting of the Oireachtas Committees or the Commission; the giving of false evidence; failing to comply with the lawful instructions of a Committee/Commission in the course of an investigation.

Section 6 of the 2001 Act provides that where a complaint is received under section 4 of the 2001 Act, or under section 22 of the 1995 Act, the Commission may authorise an inquiry officer to seek statements from the complainant and the person about whom the complaint is made. An Inquiry Officer may conduct interviews with these persons and will report back to the Commission.

Section 8 of the 2001 Act provides that the Commission or a Select Committee will not be able to consider a complaint where the identity of the complainant is not known to the Commission or Committee as the case may be. However, where the Commission or a Committee considers that the circumstances so warrant, they may restrict disclosure of the complainant's identity where it is necessary or expedient for the Committee/Commission investigation of the complaint.

Section 9 of the 2001 Act allows for payment by the State of reasonable costs of any person appearing before the Commission or a Committee. Provision would also be made to ensure that costs charged were appropriate to the case by way of a referral to the Taxing Master. The possibility that costs of the Commission / Committee investigation would be borne by a person who had appeared before it is also provided for in section 9.

Section 16 of the 2001 Act provides that a person giving evidence before the Commission or a Select Committee may not refuse to produce documents or refuse to answer questions put to him or her on the grounds that they might be self-incriminating. However, provision is made to provide that statements or admissions made to a Committee or the Commission, or persons acting for them, will not generally be admissible in evidence in criminal or civil proceedings.

Under section 17 of the 2001 Act it is an offence to obstruct an examination by the Commission, a Select Committee on Members' Interest or an Inquiry Officer. Under section 18, any person may be required to make discovery of any documents relevant to the functions of a Committee or the Commission, in accordance with High Court discovery rules. Section 19 provides that where a person is aware that a document or information in his/her possession may be relevant to an investigation of the Commission or a Committee, the person must preserve the document or information concerned. A failure to comply with this duty will constitute an offence.

14. Bringing These Arrangements To Notice.

The attention of all serving staff and new entrants should be drawn to the contents of this circular.

Any queries about this Circular should be directed to this Department (VPN 7109 4257/5725).

Mise le meas

J McGovern
Assistant Secretary
Personnel and Remuneration Division

Connected persons

(2) (a) Any question whether a person is connected with another shall be determined in accordance with the following provisions of this paragraph (any provision that one person is connected with another person being taken to mean also that that other person is connected with the first-mentioned person):

(i) a person is connected with an individual if that person is a relative of the individual,

(ii) a person, in his or her capacity as a trustee of a trust, is connected with an individual who or any of whose children or as respects whom any body corporate which he or she controls is a beneficiary of the trust,

(iii) a person is connected with any person with whom he or she is in partnership,

(iv) a company is connected with another person if that person has control of it or if that person and persons connected with that person together have control of it,

(v) any two or more persons acting together to secure or exercise control of a company shall be treated in relation to that company as connected with one another and with any person acting on the directions of any of them to secure or exercise control of the company.

(b) In *paragraph (a)* "control" has the meaning assigned to it by section 157 of the Corporation Tax Act, 1976, and any cognate words shall be construed accordingly.

Second Schedule to the Ethics in Public Office Act 1995

(as amended by the Euro Changeover (Amounts) Act 2001)

REGISTRABLE INTERESTS

1. Each of the following interests shall be a registrable interest for the purposes of this Act:

(1) a remunerated trade, profession, employment, vocation or other occupation of the person concerned (other than that of office holder or member or an occupation to which *Part IV* applies) at any time during the appropriate period, in relation to that person, specified in *section 5 (1)* or *20* the remuneration from which to the person concerned during that period exceeded €2,600,

(2) a holding by the person concerned of shares in, or bonds or debentures of, or other like investments in, a particular company or other enterprise or undertaking if the aggregate value of the holding exceeded €13,000 at any time during the appropriate period aforesaid,

(3) a directorship or shadow directorship of any company held by the person concerned at any time during the appropriate period aforesaid,

(4) any interest in land of the person concerned, being an interest the value of which exceeded €13,000 at any time during the appropriate period aforesaid, including—

(*a*) the interest of the person in any contract entered into by him or her for the purchase of land, whether or not a deposit or part payment has been made under the contract, and

(*b*) the interest of the person in—

(i) any option held by him or her to purchase land, whether or not any consideration has been paid in respect thereof, or

(ii) land in respect of which such an option has been exercised by the person but which has not yet been conveyed to the person,

but excluding any interest in land consisting of any private home of the person or of his or her spouse, that is to say, a building or part of a building that is occupied by the person or his or her spouse or a child of the person or of the spouse as a separate dwelling and any garden or other land usually occupied with the dwelling, being land that is subsidiary or ancillary to it, is required for its amenity or convenience and is not being used or developed primarily for commercial purposes,

(5) (*a*) a gift given to the person concerned during the appropriate period aforesaid, but excluding—

(i) a gift given to the person by a relative or friend of the person or of his or her spouse or of a child of the person or his or her spouse for purely personal reasons only, unless the acceptance of the gift by the person could have materially influenced him or her in the performance of his or her functions as a member, office holder, Attorney General, holder of a designated directorship, occupier of a designated position or special adviser, and

(ii) a gift given to the person, or gifts given to the person by the same person, during the period aforesaid, as respects which the value, or the aggregate value, of the property the subject of the gift or gifts did not exceed €650 at any time during the period aforesaid,

(b) (i) property supplied or lent or a service supplied to the person, once or more than once by the same person during the period aforesaid, for a consideration or considerations or at a price or prices less than the commercial consideration or considerations or the commercial price or prices by more than €650, and

(ii) property lent or a service supplied to the person, once or more than once by the same person during the period aforesaid, free of charge if the commercial consideration or considerations or the commercial price or prices was or were more than €650,

other than property supplied or lent or a service supplied to a person by a relative or friend of the person or of his or her spouse or of a child of the person or of his or her spouse where such supply or loan was in the nature of a gift to the person and for personal reasons only unless the acceptance of the property or loan or the service by the person could have materially influenced him or her in the performance of his or her functions as a member, office holder, Attorney General, holder of a designated directorship, occupier of a designated position, or special adviser,

(6) travel facilities, living accommodation, meals or entertainment supplied during the appropriate period aforesaid to the person concerned free of charge or at a price that was less than the commercial price or prices, but excluding—

(a) travel facilities, living accommodation, meals or entertainment provided—

(i) within the State, or

(ii) in the course and for the purpose of—

(I) the performance of the functions of the person as a member, office holder, holder of a designated directorship, occupier of a designated position or special adviser, or

(II) the trade, profession, employment, vocation or other occupation (other than an occupation specified in *subclause (I)*) of the person, or

(iii) in the case of a member, by the Inter Parliamentary Union (or such other (if any) similar bodies as may be specified by the Committee in guidelines published by it under *section 12*) or any organisation of states or governments of which the State or the Government is a member or a body of or associated with any such body or organisation,

(b) travel facilities, living accommodation, meals or entertainment supplied to the person by a relative or friend of the person or of his or her spouse or of a child of the person or his or her spouse where such supply was in the nature of a gift given to the person for personal

reasons only, unless the acceptance by the person of such facilities, accommodation, meals or entertainment might reasonably be seen to have been capable of influencing him or her in the performance of his or her functions as a member, office holder, Attorney General, holder of a designated directorship, occupier of a designated position or special adviser,

(c) travel facilities, living accommodation, meals or entertainment supplied to the person, once or more than once by the same person during the period aforesaid, free of charge if the commercial price, or the aggregate of the commercial prices, of the facilities, accommodation, meals or entertainment did not exceed €650, or

(d) travel facilities, living accommodation, meals or entertainment supplied to the person, once or more than once by the same person during the period aforesaid, at a price or prices less than the commercial price or prices by not more than €650,

(7) a remunerated position held by the person concerned as a political or public affairs lobbyist, consultant or adviser during the appropriate period aforesaid,

(8) any contract to which the person concerned was a party or was in any other way, directly or indirectly, interested for the supply of goods or services to a Minister of the Government or a public body during the appropriate period aforesaid if the value of the goods or services supplied during the period aforesaid exceeded €6,500 or, in case other goods or services were supplied under such a contract as aforesaid to a Minister of the Government or a public body during the period aforesaid, if the aggregate of their value and the value aforesaid exceeded €6,500.

2. (1) In *paragraph 1 (2)*, "holding" does not include money in a current, deposit or other similar account with a financial institution.

(2) In *paragraph 1 (3)*, "shadow directorship" means the position held by a person who is a shadow director within the meaning of the Companies Acts, 1963 to 1990, or, in the case of a public body that is not a company (within the meaning of the Companies Act, 1963) and is specified in *subparagraph (8), (9), (10), (11) or (12)*, or stands prescribed for the purposes of *subparagraph (13)*, of *paragraph 1 of the First Schedule*, the position held by a person in accordance with whose instructions or directions the members of the body or the members of the board or other body that controls, manages or administers that body are accustomed to act.

Model minute to be given to persons appointed to positions which have been designated for the purposes of the Ethics in Public Office Acts.

You have been appointed to a position which is subject to the requirements of Section 18 of the Ethics in Public Office Act, 1995. The attached Department of Finance circular 04/2002 sets out your obligations under the Ethics in Public Office Acts, 1995 and 2001 and you should familiarise yourself thoroughly with the circular. The major obligation is that an annual written statement be made in respect of your interests (and those interests of a spouse, child or stepchild of which you are aware) which could materially influence you in the performance of your official duties. You are also restricted in performing your official functions where a material interest is involved (paragraph 4 of circular 04/2002 refers).

If, having read the circular and consulted the Guidelines issued by the Standards in Public Office Commission (a copy of which is available for consultation in the Personnel Section of the Department / available for inspection on the Department's bulletin board service (as appropriate)), you believe there are interests to declare, the statement should be completed in respect of the period between the date of your appointment to this post and next 31 December. The statement should be returned to the Relevant Authority (who in your case is the Secretary-General) not later than the following 31 January. Subsequent annual statements should be made in respect of the year ending on 31 December of the relevant year and given to the Relevant Authority not later than the following 31 January. It will not be necessary to specify in any statement of interests the amount or monetary value of any interest or the remuneration of any trade, profession, employment, vocation or other occupation included in the statement.

If there are no interests to declare, the Acts do not oblige you to make a statement. However, you are requested to make a "nil" return, or to furnish a written statement that there are no interests to be disclosed, if that is the case.

The onus is on you to make a statement if one is necessary. If you fail to make a statement of interests (whether required annually or in the circumstances outlined in paragraph 4 of circular 04/2002) which could materially influence you in the performance of your official duties, you will be guilty of a disciplinary offence and you will be subject to disciplinary action.

If you have a request for advice on compliance, you should refer to the Standards in Public Office Commission, 18 Lower Leeson Street, Dublin 2 (Phone 01 6785222, LoCall 1890 223030). The Commission is obliged either to respond to such a request, or formally to decline to do so, within 21 days of the receipt of the request. **Once advice has been given you are obliged to act in accordance with it, unless by doing so you would contravene another section of the Act.**

Signed: Personnel Officer

Ethics in Public Office Acts, 1995 and 2001

- Civil Servants (other than Special Advisers)-

Statement of Interests for the purpose of section 18 of the Ethics in Public Office Act, 1995

Name:	
Position Held:	
Department / Office:	
Date of Appointment:	
Period comprehended by this Statement:	
Address for correspondence:	

In relation to each of the following registrable interests, you should state any interest held by you and any interests held, to your knowledge, by your spouse, a child of yours, or a child of your spouse, which could materially influence¹ you in or in relation to the performance of your official functions. The amount or monetary value of the interests need not be specified. Explanatory notes on certain of the required statements are attached.

1. OCCUPATIONAL INCOME

Details of any remunerated trade, profession, employment, vocation or other occupation (other than your current position), the remuneration from which exceeded €2,600, during the period comprehended by this statement, should be listed here.

Description of trade, occupation, etc.	Business Address
<u>Self:</u>	
<u>Spouse or Child (name):</u>	

2. SHARES ETC.

Details of any holding of shares in, or bonds or debentures of, or other like investments in, a particular company or other enterprise or undertaking, where the aggregate value of the holding exceeded €13,000 at any time during the period comprehended by this statement, should be listed here².

Type of Holding	Where held	Nature of Business
<u>Self:</u>		
<u>Spouse or Child (name):</u>		

3. DIRECTORSHIPS

Details of any directorship or shadow directorship of any company held during the period comprehended by this statement should be listed here³.

Type of Directorship	Business Address	Nature of Business
<u>Self:</u>		
<u>Spouse or Child (name):</u>		

4. LAND

Details of any interest in land where the value of such interest exceeded €13,000 at any time during the period comprehended by this statement should be listed here, including -

- (i) any contract entered into for the purchase of land, whether or not a deposit or part payment has been made under the contract; and
- (ii) any option held to purchase land, whether or not any consideration has been paid in respect thereof, or land in respect of which such an option has been exercised but has not yet been conveyed⁴.

Property Address	Purpose for which used
<u>Self:</u>	
<u>Spouse or Child (name):</u>	

5. TRAVEL, ACCOMMODATION, MEALS, ETC.

Details of travel facilities, living accommodation, meals or entertainment supplied during the period comprehended by this statement, free of charge or at a price that was less than the commercial price or prices, should be listed here⁵.

Full Description	Name and Address of Supplier
<u>Self:</u>	
<u>Spouse or Child (name):</u>	

6. OTHER REMUNERATED POSITIONS

Details of any remunerated positions held as a political or public affairs lobbyist, consultant or adviser during the period comprehended by this statement, should be listed here.

Full Description of Position	Name and Address of Person / Company / Organisation
<u>Self:</u>	
<u>Spouse or Child (name):</u>	

7. PUBLIC SERVICE CONTRACTS

Details of any contract to which the person concerned was a party, or was in any other way, directly or indirectly interested, for the supply of goods or services to a Minister of the Government, or a public body during the period comprehended by this statement, if the value of the goods or services supplied exceeded €6,500 or, in case other goods or services were supplied under such a contract if the aggregate of their value and the value aforesaid exceeded €6,500, should be listed here.

Description of Contract and Interest	Name and Address of Contractor	Minister / Public Body Concerned
<u>Self:</u>		
<u>Spouse or Child (name):</u>		

8. GIFTS, PROPERTY & SERVICES

Details of:

- (i) any gift given during the period comprehended by this statement⁶;
- (ii) property supplied or lent, or a service supplied to the person, once or more than once by the same person, during the period comprehended by this statement, for a consideration or considerations, or at a price or prices less than the commercial consideration or considerations, or the commercial price or prices, by more than €650; and
- (iii) property lent, or a service supplied to the person, once or more than once by the same person, during the period comprehended by this statement, free of charge if the commercial consideration or considerations, or the commercial price or prices was, or were more than €650⁷;

should be listed here⁸.

Full Description of Gift, Property and/or Service	Name and Address of Benefactor, Supplier and/or Lender
<u>Self:</u>	
<u>Spouse or Child:</u>	

9. OTHER INTERESTS

In line with the provisions of Section 30 of the Ethics in Public Office Act, 1995, voluntary statements in respect of any interests not specified in the Second Schedule to that Act (i.e., other than those specified at 1. to 8. above), and which are held by **you or your spouse, or a child of yours or your spouse**, may be listed here if it is considered that such interests could materially influence you in or in relation to the performance of your official duties.

<u>Self:</u>
<u>Spouse or Child (name):</u>

Signed: _____

Dated: _____

NOTES

¹ effect a decision relating to your functions in order to confer on or withhold from you or a connected person, a significant benefit or impose on you or a connected person a significant loss, liability, penalty, forfeiture, punishment or other disadvantage, without also affecting people generally, or a significant class in a similar way.

² "holding" does not include money in a current, deposit or other similar account with a financial institution.

³ "shadow directorship" means the position held by a person who is a shadow director within the meaning of the Companies Acts, 1963 to 1990, or, in the case of a public body that is not a company (within the meaning of the Companies Acts, 1963) and is specified in subparagraph (8), (9), (10), (11), or (12), or stands prescribed for the purposes of subparagraph (13), of paragraph 1 of the First Schedule to the Ethics in Public Office Act, 1995, the position held by the person in accordance with whose instructions or directions, the members of the body, or the members of the board or other body that controls manages or administers that body, are accustomed to act.

⁴ but excluding any interest in land consisting of any private home of the person or of his or her spouse, that is to say, a building or part of a building that is occupied by the person, or his or her spouse, or a child of the person, or of the spouse, as a separate dwelling and any garden or other land usually occupied with the dwelling, being land that is subsidiary or ancillary to it, is required for its amenity or convenience and is not being used or developed primarily for commercial purposes.

⁵ but excluding:

- (a) travel facilities, living accommodation, meals or entertainment provided
 - (i) within the State, or
 - (ii) in the course and for the purpose of:
 - the performance of the functions of the person as a holder of a designated position or special adviser, or
 - the trade, profession, employment, vocation or other occupation of the person (other than current position);
- (b) travel facilities, living accommodation, meals or entertainment supplied to the person by a relative or friend of the person, or of his or her spouse, or of a child of the person or of his or her spouse, where such supply was in the nature of a gift to the person and for personal reasons only, unless the acceptance of such facilities, accommodation, meals or entertainment might reasonably be seen to have been capable of influencing him or her in the performance of his or her functions as a holder of a designated position or special adviser;
- (c) travel facilities, living accommodation, meals or entertainment supplied to the person, once or more than once by the same person during the period

comprehended by this statement, free of charge if the commercial price, or the aggregate of the commercial prices, of the facilities, accommodation, meals or entertainment did not exceed €650; or

- (d) travel facilities, living accommodation, meals or entertainment supplied to the person, once or more than once by the same person during the period comprehended by this statement, at a price or prices less than the commercial price or prices by not more than €650.

⁶ but excluding:

- (i) a gift to the person by a relative or friend of the person or of his or her spouse, or of a child of the person or of his or her spouse, for purely personal reasons only, unless the acceptance of the gift by the person could have materially influenced him or her in the performance of his or her functions as a holder or a designated position or special adviser; and
- (ii) a gift given to the person, or gifts given to the person by the same person, during the period comprehended by the statement, as respects which the value, or the aggregate value, of the property the subject of the gift or gifts did not exceed €650 at any time during the period comprehended by the statement.

⁷ other than property supplied or lent, or a service supplied to a person by a relative or friend of the person, or of his or her spouse, or of a child of the person or of his or her spouse, where such supply or loan was in the nature of a gift to the person and for personal reasons only, unless the acceptance of the property or loan or the service by the person could have materially influenced him or her in the performance of his or her functions as a holder of a designated position or special adviser.

⁸ insofar as services in (ii) and (iii) relate to legal or medical services (including psychiatric or psychological services), it is only necessary to state that such services were supplied to you or to a person (who need not be identified) in respect of whom you are required to make a statement.

Model minute to persons appointed as Senior Special Advisers to Ministers and Ministers of State

You have been appointed to a position which is subject to the requirements of Section 19 of the Ethics in Public Office Act, 1995. The attached Department of Finance circular 04/2002 sets out your obligations under the Ethics in Public Office Acts, 1995 and 2001 and you should familiarise yourself thoroughly with the circular. The major obligation is an annual written statement be made in respect of your interests (and those interests of a spouse, child or stepchild of which you are aware) which could materially influence you in the performance of your functions as a special adviser. You are also restricted in performing your official functions where a material interest is involved (paragraph 6 of circular 04/2001 refers).

If, having read the circular and consulted the Guidelines issued by the Standards in Public Offices Commission (a copy of which is available for consultation in the Personnel Section of the Department / available for inspection on the Department's bulletin board service (as appropriate)), you believe there are interests to declare, one or both of the attached statements should be completed in respect of the period between the date of your appointment to this post and next 31 December. The statement(s) should be returned to the office holder/Minister/Minister of State who appointed you, and to the Standards in Public Office Commission, not later than the following 31 January. Subsequent annual statements should be made in respect of the year ending on 31 December of the relevant year and given to the office holder/Minister/Minister of State who appointed you and to the Standards in Public Office Commission not later than the following 31 January.

It will not be necessary to specify in any statement of interest the amount or monetary value of any interest or the remuneration of any trade, profession, employment, vocation or other occupation included in the statement. Any statement of **personal** interests will be laid before each House of the Oireachtas by the office holder/Minister/Minister of State who appointed you.

If there are no interests to declare, the Acts do not oblige you to make a statement. However, you are requested to make a "nil" return, or to furnish a written statement that there are no interests to be disclosed, if that is the case.

If you have a request for advice on compliance, you should refer to the Standards in Public Office Commission, 18 Lower Leeson Street, Dublin 2 (Phone 01 6785222, LoCall 1890223030). The Commission is obliged either to respond to such a request, or formally to decline to do so, within 21 days of the receipt of the request. **Once advice has been given, you are obliged to act in accordance with it, unless by doing so you would contravene another section of the Act.**

Signed: Personnel Officer

Ethics in Public Office Acts, 1995 and 2001

- Special Advisers -

**Statement of Interests of a Senior Special Adviser for the purpose of Section
19(3)(a)(i)(I)
of the Ethics in Public Office Act, 1995**

Name:	
Position Held:	
Department:	
Date of Appointment:	
Period comprehended by this Statement:	
Address for correspondence:	

In relation to each of the following registrable interests, you should state any interest held by you which could materially influence¹ you in or in relation to the performance of your official functions. It will not be necessary to specify the amount or monetary value of any interest or the remuneration of any trade, profession, employment, vocation or other occupation included in this statement. Explanatory notes on certain of the required statements are attached. **This statement will be laid before each House of the Oireachtas.**

1. OCCUPATIONAL INCOME, ETC.

Details of any remunerated trade, profession, employment, vocation or other occupation (other than your current position), the remuneration from which exceeded €2,600, during the period comprehended by this statement, should be listed here.

Description of Occupation	Business Address

2. SHARES, ETC.

Details of any holding of shares in, or bonds or debentures of, or other like investments in, a particular company or other enterprise or undertaking, where the aggregate value of the holding exceeded €13,000 at any time during the period comprehended by this statement, should be listed here².

Type of Holding	Where held	Nature of Business

3. DIRECTORSHIPS

Details of any directorship or shadow directorship of any company held during the period comprehended by this statement should be listed here³.

Type of Directorship	Business Address	Nature of Business

4. LAND

Details of any interest in land where the value of such interest exceeded €13,000 at any time during the period comprehended by this statement should be listed here, including -

- (i) any contract entered into for the purchase of land, whether or not a deposit or part payment has been made under the contract; and
- (ii) any option held to purchase land, whether or not any consideration has been paid in respect thereof, or land in respect of which such an option has been exercised but has not yet been conveyed⁴.

Property Address	Purpose for which used

5. TRAVEL, ACCOMMODATION, MEALS, ETC.

Details of travel facilities, living accommodation, meals or entertainment supplied during the period comprehended by this statement, free of charge or at a price that was less than the commercial price or prices, should be listed here⁵.

Full Description	Name and Address of Supplier

6. OTHER REMUNERATED POSITIONS

Details of any remunerated positions held as a political or public affairs lobbyist, consultant or adviser during the period comprehended by this statement, should be listed here.

Full Description of Position	Name and Address of Person / Company / Organisation

7. PUBLIC SERVICE CONTRACTS

Details of any contract to which the person concerned was a party, or was in any other way, directly or indirectly interested, for the supply of goods or services to a Minister of the Government, or a public body during the period comprehended by this statement, if the value of the goods or services supplied exceeded €6,500 or, in case other goods or services were supplied under such a contract if the aggregate of their value and the value aforesaid exceeded €6,500, should be listed here.

Description of Contract and Interest	Name and Address of Contractor	Minister / Public Body Concerned

8. GIFTS, PROPERTY & SERVICES

Details of:

- (i) any gift given during the period comprehended by this statement⁶;
- (ii) property supplied or lent, or a service supplied to the person, once or more than once by the same person, during the period comprehended by this statement, for a consideration or considerations, or at a price or prices less than the commercial consideration or considerations, or the commercial price or prices, by more than €650; and
- (iii) property lent, or a service supplied to the person, once or more than once by the same person, during the period comprehended by this statement, free of charge if the commercial consideration or considerations, or the commercial price or prices was, or were more than €650⁷;

should be listed here⁸.

Full Description of Gift, Property and/or Service	Name and Address of Benefactor, Supplier and/or Lender

9. OTHER INTERESTS

In line with the provisions of Section 30 of the Act, voluntary statements in respect of any interests not specified in the Second Schedule, and which are held by you may be listed here if it is considered that such interests could materially influence you in or in relation to the performance of your official duties.

Signed: _____

Dated: _____

NOTES

¹ effect a decision relating to your functions in order to confer on or withhold from you or a connected person a significant benefit or impose on you or a connected person a significant loss, liability, penalty, forfeiture, punishment or other disadvantage, without also affecting people generally, or a significant class in a similar way.

² "holding" does not include money in a current, deposit or other similar account with a financial institution.

³ "shadow directorship" means the position held by a person who is a shadow director within the meaning of the Companies Acts, 1963 to 1990, or, in the case of a public body that is not a company (within the meaning of the Companies Acts, 1963) and is specified in subparagraph (8), (9), (10), (11), or (12), or stands prescribed for the purposes of subparagraph (13), of paragraph 1 of the First Schedule, the position held by the person in accordance with whose instructions or directions, the members of the body, or the members of the board or other body that controls manages or administers that body, are accustomed to act.

⁴ but excluding any interest in land consisting of any private home of the person or of his or her spouse, that is to say, a building or part of a building that is occupied by the person, or his or her spouse, or a child of the person, or of the spouse, as a separate dwelling and any garden or other land usually occupied with the dwelling, being land that is subsidiary or ancillary to it, is required for its amenity or convenience and is not being used or developed primarily for commercial purposes.

⁵ but excluding:

- (a) travel facilities, living accommodation, meals or entertainment provided
 - (i) within the State, or
 - (ii) in the course and for the purpose of:
 - the performance of the functions of the person as a holder of a designated position or special adviser, or
 - the trade, profession, employment, vocation or other occupation of the person (other than current position);
- (b) travel facilities, living accommodation, meals or entertainment supplied to the person by a relative or friend of the person, or of his or her spouse, or of a child of the person or of his or her spouse, where such supply was in the nature of a gift to the person and for personal reasons only, unless the acceptance of such facilities, accommodation, meals or entertainment might reasonably be seen to have been capable of influencing him or her in the performance of his or her functions as a holder of a designated position or special adviser;
- (c) travel facilities, living accommodation, meals or entertainment supplied to the person, once or more than once by the same person during the period

comprehended by this statement, free of charge if the commercial price, or the aggregate of the commercial prices, of the facilities, accommodation, meals or entertainment did not exceed €650; or

- (d) travel facilities, living accommodation, meals or entertainment supplied to the person, once or more than once by the same person during the period comprehended by this statement, at a price or prices less than the commercial price or prices by not more than €650.

⁶ but excluding:

- (i) a gift to the person by a relative or friend of the person or of his or her spouse, or of a child of the person or of his or her spouse, for purely personal reasons only, unless the acceptance of the gift by the person could have materially influenced the office holder in the performance of the functions of his or her office; and
- (ii) a gift given to the person, or gifts given to the person by the same person, during the period comprehended by the statement, as respects which the value, or the aggregate value, of the property the subject of the gift or gifts did not exceed €650 at any time during the period comprehended by the statement.

⁷ other than property supplied or lent, or a service supplied to a person by a relative or friend of the person, or of his or her spouse, or of a child of the person or of his or her spouse, where such supply or loan was in the nature of a gift to the person and for personal reasons only, unless the acceptance of the property or loan or the service by the person could have materially influenced him or her in the performance of his or her functions as a holder of a designated position or special adviser.

⁸ insofar as services in (ii) and (iii) relate to legal or medical services (including psychiatric or psychological services), it is only necessary to state that such services were supplied to you or to a person (who need not be identified) in respect of whom you are required to make a statement.

Ethics in Public Office Acts, 1995 and 2001

- Special Advisers (Spouses and Children) -

Statement by a Senior Special Adviser of the interests of a spouse, a child or a child of a spouse for the purpose of Section 19(3)(a)(i)(II) of the Ethics in Public Office Act, 1995

Name:	
Position Held:	
Department:	
Date of Appointment:	
Period comprehended by this Statement:	
Address for correspondence:	

In relation to each of the following registrable interests, you should state any interest held, to your knowledge, **by your spouse, a child of yours, or a child of your spouse**, which could materially influence¹ you in or in relation to the performance of your official functions. It will not be necessary to specify the amount or monetary value of any interest or the remuneration of any trade, profession, employment, vocation or other occupation included in this statement. Explanatory notes on certain of the required statements are attached.

1. OCCUPATIONAL INCOME, ETC.

Details of any remunerated trade, profession, employment, vocation or other occupation, the remuneration from which exceeded €2,600, during the period comprehended by this statement, should be listed here.

Name of Person	Relationship to You	Description of Occupation	Business Address

2. SHARES, ETC.

Details of any holding of shares in, or bonds or debentures of, or other like investments in, a particular company or other enterprise or undertaking, where the aggregate value of the holding exceeded €13,000 at any time during the period comprehended by this statement, should be listed here².

Name of Person	Relationship to You	Type of Holding	Where held	Nature of Business

3. DIRECTORSHIPS

Details of any directorship or shadow directorship of any company held during the period comprehended by this statement should be listed here³.

Name of Person	Relationship to You	Type of Directorship	Business Address	Nature of Business

4. LAND

Details of any interest in land where the value of such interest exceeded €13,000 at any time during the period comprehended by this statement should be listed here, including -

- (i) any contract entered into for the purchase of land, whether or not a deposit or part payment has been made under the contract; and
- (ii) any option held to purchase land, whether or not any consideration has been paid in respect thereof, or land in respect of which such an option has been exercised but has not yet been conveyed⁴.

Name of Person	Relationship to You	Property Address	Purpose for which used

5. TRAVEL, ACCOMMODATION, MEALS, ETC.

Details of travel facilities, living accommodation, meals or entertainment supplied during the period comprehended by this statement, free of charge or at a price that was less than the commercial price or prices, should be listed here⁵.

Name of Person	Relationship to You	Full Description	Name and Address of Supplier

6. OTHER REMUNERATED POSITIONS

Details of any remunerated positions held as a political or public affairs lobbyist, consultant or adviser during the period comprehended by this statement, should be listed here.

Name of Person	Relationship to You	Full Description of Position	Name and Address of Person/Company /Organisation

7. PUBLIC SERVICE CONTRACTS

Details of any contract to which the person concerned was a party, or was in any other way, directly or indirectly interested, for the supply of goods or services to a Minister of the Government, or a public body during the period comprehended by this statement, if the value of the goods or services supplied exceeded €6,500 or, in case other goods or services were supplied under such a contract if the aggregate of their value and the value aforesaid exceeded €6,500, should be listed here.

Name of Person	Relationship to You	Description of Contract and Interest	Name and Address of Contractor	Minister / Public Body Concerned

8. GIFTS, PROPERTY & SERVICES

Details of:

- (i) any gift given during the period comprehended by this statement⁶;
- (ii) property supplied or lent, or a service supplied to the person, once or more than once by the same person, during the period comprehended by this statement, for a consideration or considerations, or at a price or prices less than the commercial consideration or considerations, or the commercial price or prices, by more than €650; and
- (iii) property lent, or a service supplied to the person, once or more than once by the same person, during the period comprehended by this statement, free of charge if the commercial consideration or considerations, or the commercial price or prices was, or were more than €650⁷;

should be listed here⁸.

Name of Person	Relationship to You	Full Description of Gift, Property and/or Service	Name and Address of Benefactor, Supplier and/or Lender

9. OTHER INTERESTS

In line with the provisions of Section 30 of the Act, voluntary statements in respect of any interests not specified in the Second Schedule, and which are held by **your spouse, or a child of yours or your spouse**, may be listed here if it is considered that such interests could materially influence you in or in relation to the performance of the functions of your office.

Name of Person	Relationship to You	Details of Interest

Signed: _____

Dated: _____

NOTES

¹ effect a decision relating to your functions in order to confer on or withhold from you or a connected person a significant benefit or impose on you or a connected person a significant loss, liability, penalty, forfeiture, punishment or other disadvantage, without also affecting people generally, or a significant class in a similar way.

² "holding" does not include money in a current, deposit or other similar account with a financial institution.

³ "shadow directorship" means the position held by a person who is a shadow director within the meaning of the Companies Acts, 1963 to 1990, or, in the case of a public body that is not a company (within the meaning of the Companies Acts, 1963) and is specified in subparagraph (8), (9), (10), (11), or (12), or stands prescribed for the purposes of subparagraph (13), of paragraph 1 of the First Schedule, the position held by the person in accordance with whose instructions or directions, the members of the body, or the members of the board or other body that controls manages or administers that body, are accustomed to act.

⁴ but excluding any interest in land consisting of any private home of the person or of his or her spouse, that is to say, a building or part of a building that is occupied by the person, or his or her spouse, or a child of the person, or of the spouse, as a separate dwelling and any garden or other land usually occupied with the dwelling, being land that is subsidiary or ancillary to it, is required for its amenity or convenience and is not being used or developed primarily for commercial purposes.

⁵ but excluding:

- (a) travel facilities, living accommodation, meals or entertainment provided
 - (i) within the State, or
 - (ii) in the course and for the purpose of:
 - the performance of the functions of the person as a holder of a designated position or special adviser, or
 - the trade, profession, employment, vocation or other occupation of the person (other than current position);
- (b) travel facilities, living accommodation, meals or entertainment supplied to the person by a relative or friend of the person, or of his or her spouse, or of a child of the person or of his or her spouse, where such supply was in the nature of a gift to the person and for personal reasons only, unless the acceptance of such facilities, accommodation, meals or entertainment might reasonably be seen to have been capable of influencing him or her in the performance of his or her functions as a holder of a designated position or special adviser;
- (c) travel facilities, living accommodation, meals or entertainment supplied to the person, once or more than once by the same person during the period

comprehended by this statement, free of charge if the commercial price, or the aggregate of the commercial prices, of the facilities, accommodation, meals or entertainment did not exceed €650; or

- (d) travel facilities, living accommodation, meals or entertainment supplied to the person, once or more than once by the same person during the period comprehended by this statement, at a price or prices less than the commercial price or prices by not more than €650.

⁶ but excluding:

- (i) a gift to the person by a relative or friend of the person or of his or her spouse, or of a child of the person or of his or her spouse, for purely personal reasons only, unless the acceptance of the gift by the person could have materially influenced the office holder in the performance of the functions of his or her office; and
- (ii) a gift given to the person, or gifts given to the person by the same person, during the period comprehended by the statement, as respects which the value, or the aggregate value, of the property the subject of the gift or gifts did not exceed €650 at any time during the period comprehended by the statement.

⁷ other than property supplied or lent, or a service supplied to a person by a relative or friend of the person, or of his or her spouse, or of a child of the person or of his or her spouse, where such supply or loan was in the nature of a gift to the person and for personal reasons only, unless the acceptance of the property or loan or the service by the person could have materially influenced him or her in the performance of his or her functions as a holder of a designated position or special adviser.

⁸ insofar as services in (ii) and (iii) relate to legal or medical services (including psychiatric or psychological services), it is only necessary to state that such services were supplied to you or to a person (who need not be identified) in respect of whom you are required to make a statement.

To: Minister

From: Head of Department or Runaí Aire, as appropriate

I am bringing to your attention certain requirements under the Ethics in Public Office Acts arising from your membership of Dáil Éireann and by virtue of your holding ministerial office. My purpose in writing is to briefly set out the various obligations involved under the Act.

1) *Statement of Personal Interests form for Members' Register*

This form, which will be provided to you directly by the Standards in Public Office Commission, should be completed and returned by 31 January each year.

2) *Statement of additional interests form*

You must, as an office holder, provide the Clerk of the Dáil with a statement, indicating any interests, of which you have actual knowledge, of your spouse, your child or the child of your spouse, which could materially influence you in the performance of the functions of your office. This is in addition to that completed by you as a member regarding your own interests.

A form is attached for you to complete in this regard. The statement covers the year ending on 31 December should be completed by you and returned to the Clerk of the Dáil **not later than the following 31 January each year.**

3) *Laying of certain documents relating to personal appointees*

You are required to lay the following documents before each House of the Oireachtas in respect of your personal appointees (i.e., Personal Advisers, Personal Assistants, Press Officers, etc.)

- (i) a copy of the contract, or statement in writing of the terms and conditions under which the person carried out his or her duties, and
- (ii) a statement as to whether the person is a relative of yours.

This is a once-off rather than an annual requirement. If a change is made in an appointee's terms and conditions then the new contract or statement of these terms should be laid (general round increases in pay may be ignored for this purpose). In the case of a senior special adviser (see below) a statement of the qualifications of the person for the job must also be laid. ***The documents at (i) and (ii) above and the statement of the person's qualifications where applicable, must be laid before each House of the Oireachtas not later than 60 days after the person was appointed to act as special adviser.***

4) *Annual Statements by Senior Special Advisers*

Each appointee whose remuneration is equal to or in excess of the maximum of the Higher Executive Officer "standard" payscale (currently [state relevant salary amount in Euro]), must give to you each year for laying before each House of the Oireachtas, a statement of interests which could influence him/her in performing special adviser duties. (Statements of relevant

interests of spouses and children of senior special advisers, while also to be provided annually to you and the Standards in Public Office Commission, are **not** laid before the Houses.)

Statements received from senior special advisers relating to each adviser's *own* interests have to be laid by you before the Houses not later than 60 days after 31 January i.e., generally not later than 1 April (or 2 April in a leap year).

Your appointees are: **LIST NAMES HERE**

Your Senior Special Advisers are: **LIST NAMES HERE**

Ad hoc declarations by Senior Special Advisers

Where a Senior Special Adviser proposes to perform a particular function and is aware that he or she or a connected person has a material interest in the matter, that appointee should make a statement in writing to the Minister/Minister of State and to the Standards in Public Office Commission setting out the relevant facts. He or she must not carry out this function unless there are compelling reasons to do so. Where a Ministerial appointee proposes to carry out such a function he or she must make a statement to the Minister or Minister of State and to the Commission, setting out the compelling reasons involved. If it is not possible to make the statement before carrying out the function, it should be made as soon as possible afterwards.

Ethics in Public Office Acts, 1995 and 2001

- Office Holders -

Statement of Additional Interests for the Purpose of Section 13(1) of the Ethics in Public Office Act, 1995

Name:	
Office Held:	
Date of Appointment to that Office:	
Period comprehended by this Statement:	
Address for correspondence:	

In relation to each of the following registrable interests, you should state any interest held, to your actual, direct and personal knowledge, **by your spouse, a child of yours, or a child of your spouse**, which could materially influence¹ you in or in relation to the performance of the functions of your office. The amount or monetary value of the interests need not be specified. Explanatory notes on certain of the required statements are attached.

1. OCCUPATIONAL INCOME, ETC.

Details of any remunerated trade, profession, employment, vocation or other occupation, the remuneration (e.g. pay, pensions, benefits-in-kind, rental income, etc.) from which exceeded €2,600, during the period comprehended by this statement, should be listed here.

Name of Person	Relationship to You	Description of Occupation	Business Address

2. SHARES ETC.

Details of any holding of shares in, or bonds or debentures of, or other like investments in, a particular company or other enterprise or undertaking, where the aggregate value of the holding exceeded €13,000 at any time during the period comprehended by this statement, should be listed here. The definition "holding" does not include money in a current, deposit or other similar account with a financial institution.

Name of Person	Relationship to You	Type of Holding	Where held	Nature of Business

3. DIRECTORSHIPS

Details of any directorship or shadow directorship of any company held during the period comprehended by this statement should be listed here².

Name of Person	Relationship to You	Type of Directorship	Business Address	Nature of Business

4. LAND

Details of any interest in land, excluding any interest in land consisting of any private home or holiday home and land that is subsidiary or ancillary to that home and which is not being used or developed primarily for commercial purposes, where the value of such interest exceeded €13,000 at any time during the period comprehended by this statement should be listed here, including -

- (i) any contract entered into for the purchase of land, whether or not a deposit or part payment has been made under the contract; and
- (ii) any option held to purchase land, whether or not any consideration has been paid in respect thereof, or land in respect of which such an option has been exercised but has not yet been conveyed.

Name of Person	Relationship to You	Property Address	Purpose for which used

5. GIFTS, PROPERTY & SERVICES

Details of:

- (i) any gift given during the period comprehended by this statement³;
- (ii) property supplied or lent, or a service supplied to the person, once or more than once by the same person, during the period comprehended by this statement, for a consideration or considerations, or at a price or prices less than the commercial consideration or considerations, or the commercial price or prices, by more than €650; and
- (iii) property lent, or a service supplied to the person, once or more than once by the same person, during the period comprehended by this statement, free of charge if the commercial consideration or considerations, or the commercial price or prices was, or were more than €650⁴;

should be listed here⁵.

Name of Person	Relationship to You	Full Description of Gift, Property and/or Service	Name and Address of Benefactor, Supplier and/or Lender

6. TRAVEL, ACCOMMODATION, MEALS, ETC.

Details of travel facilities, living accommodation, meals or entertainment supplied during the period comprehended by this statement, free of charge or at a price that was less than the commercial price or prices, should be listed here⁶.

Name of Person	Relationship to You	Full Description	Name and Address of Supplier

7. REMUNERATED POSITIONS

Details of any remunerated positions held as a political or public affairs lobbyist, consultant or adviser during the period comprehended by this statement, should be listed here.

Name of Person	Relationship to You	Full Description of Position	Name and Address of Person / Company / Organisation

8. PUBLIC SERVICE CONTRACTS

Details of any contract to which the person concerned was a party, or was in any other way, directly or indirectly interested, for the supply of goods or services to a Minister of the Government, or a public body during the period comprehended by this statement, if the value of the goods or services supplied exceeded €6,500 or, in case other goods or services were supplied under such a contract if the aggregate of their value and the value aforesaid exceeded €6,500, should be listed here.

Name of Person	Relationship to You	Description of Contract and Interest	Name and Address of Contractor	Minister / Public Body Concerned

9. OTHER INTERESTS

In line with the provisions of Section 30 of the Act, voluntary statements in respect of any interests not specified in the Second Schedule, and which are held by **your spouse, or a child of yours or your spouse**, may be listed here if it is considered that such interests could materially influence you in or in relation to the performance of the functions of your office.

Name of Person	Relationship to You	Details of Interest

Signed: _____

Dated: _____

NOTES

¹ effect a decision relating to your functions in order to confer on or withhold from you or a connected person, a significant benefit or impose on you or a connected person a significant loss, liability, penalty, forfeiture, punishment or other disadvantage, without also affecting people generally, or a significant class in a similar way.

² "shadow directorship" means the position held by a person who is a shadow director within the meaning of the Companies Acts, 1963 to 1990, or, in the case of a public body that is not a company (within the meaning of the Companies Acts, 1963) and is specified in subparagraph (8), (9), (10), (11), or (12), or stands prescribed for the purposes of subparagraph (13), of paragraph 1 of the First Schedule to the Ethics in Public Office Act, 1995, the position held by the person in accordance with whose instructions or directions, the members of the body, or the members of the board or other body that controls manages or administers that body, are accustomed to act.

³ but excluding:

- (i) a gift to the person by a relative or friend of the person or of his or her spouse, or of a child of the person or of his or her spouse, for purely personal reasons only, unless the acceptance of the gift by the person could have materially influenced the office holder in the performance of the functions of his or her office; and
- (ii) a gift given to the person, or gifts given to the person by the same person, during the period comprehended by the statement, as respects which the value, or the aggregate value, of the property the subject of the gift or gifts did not exceed €650 at any time during the period comprehended by the statement.

⁴ other than property supplied or lent, or a service supplied to a person by a relative or friend of the person, or of his or her spouse, or of a child of the person or of his or her spouse, where such supply or loan was in the nature of a gift to the person and for personal reasons only, unless the acceptance of the property or loan or the service by the person could have materially influenced the office holder in the performance of the functions of his or her office.

⁵ insofar as services in (ii) and (iii) relate to legal or medical services (including psychiatric or psychological services), it will be sufficient to state that such services were supplied. No further details will require to be furnished.

⁶ but excluding:

- (a) travel facilities, living accommodation, meals or entertainment provided
 - (i) within the State, or
 - (ii) in the course and for the purpose of:
 - the performance of the functions of the person as a member of the Dáil or Seanad, office holder, occupier of a designated

position, holder of a designated directorship or special adviser,
or

- the trade, profession, employment, vocation or other occupation of the person, or
 - (iii) in the case of a spouse, child or stepchild who is a member of the Dáil or Seanad, by the Inter Parliamentary Union, or by any of the other bodies specified in the Act or specified in guidelines published by the Committee on Members' Interests of the House of which the person is a member.
- (b) travel facilities, living accommodation, meals or entertainment supplied to the person by a relative or friend of the person, or of his or her spouse, or of a child of the person or of his or her spouse, where such supply was in the nature of a gift to the person and for personal reasons only, unless the acceptance of such facilities, accommodation, meals or entertainment might reasonably be seen to have been capable of influencing him or her in the performance of his or her functions as a member of the Dáil or Seanad, office holder, occupier of a designated position, holder of a designated directorship or special adviser;
- (c) travel facilities, living accommodation, meals or entertainment supplied to the person, once or more than once by the same person during the period comprehended by this statement, free of charge if the commercial price, or the aggregate of the commercial prices, of the facilities, accommodation, meals or entertainment did not exceed €650; or
- (d) travel facilities, living accommodation, meals or entertainment supplied to the person, once or more than once by the same person during the period comprehended by this statement, at a price or prices less than the commercial price or prices by not more than €650.

Sections of the Standards in Public Office Act 2001 concerning evidence of compliance with tax obligations by appointees to senior office.

<p>Evidence of compliance with Acts by holders of senior office.</p>	<p>23.—(1) A person who is appointed to a senior office after the commencement of this section shall, not more than 9 months after the date on which he or she is so appointed (“the appointment date”), furnish to the Commission—</p> <p>(a) (i) a tax clearance certificate that is in force and was issued to the person not more than 9 months before, and not more than 9 months after, the appointment 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 appointment date, and</p> <p>(b) a statutory declaration made by the person not more than one month before, and not more than one month after, the appointment 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 <i>subsection (1) of section 25</i> and that nothing in <i>subsection (2) of that section</i> prevents the issue to him or her of a tax clearance certificate.</p> <p>(2) If a person contravenes <i>subsection (1)</i>, the Commission shall investigate the matter and shall draw up a report in writing of the results of its investigation and furnish a copy of it to the public body concerned.</p> <p>(3) The Commission shall cause copies of a report under <i>subsection (2)</i> to be laid before each House.</p>
<p>Evidence of subsequent compliance with Acts by persons who contravene <i>section 21</i> or <i>23</i>.</p>	<p>24.—(1) If a person contravenes <i>section 21</i> or <i>23</i> (“the relevant section”), he or she shall as soon as may be furnish to the Commission—</p> <p>(a) if the contravention relates to <i>paragraph (a) of subsection (1) of the relevant section</i>, a tax clearance certificate that was issued to the person not more than one month before being so furnished, and</p> <p>(b) if the contravention relates to <i>paragraph (b) of the said subsection (1)</i> a statutory declaration made by the person not more than one month before being so furnished 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 <i>subsection (1) of section 25</i> and that nothing in <i>subsection (2) of that section</i> prevents the issue to him or her of a tax clearance certificate.</p>

(2) (a) If a person referred to in *subsection (1)* or (3) of *section 21* and to whom *subsection (1)* applies has not complied with that subsection in the year to which the next report of the Commission under *section 27(1)(a)* of the Principal Act following the contravention concerned or any later such report relates, the Commission shall specify the non-compliance in the report and, if the person is a member, notify the Committee in writing of it.

(b) When such a person as aforesaid complies with *subsection (1)*, the Commission shall—

(i) if the person is a person referred to in *section 21(1)*, notify the Committee in writing of the compliance and the Committee shall cause copies of the notification to be laid before the House, and

(ii) if the person is a person referred to in *section 21(3)*, notify the Taoiseach in writing of the compliance and the Taoiseach shall cause copies of the notification to be laid before the House.

(3) (a) If the holder of a senior office to whom *subsection (1)* applies has not complied with that subsection in the year to which the next report of the Commission under *section 27(1)(a)* of the Principal Act following the non-compliance or any later such report relates, the Commission shall notify the head of the public body concerned in writing of the non-compliance, and

(b) when the person complies with *subsection (1)*, notify the head aforesaid in writing of the compliance.

(4) In *subsections (2)* and (3), the references to a report under *section 27(1)(a)* of the Principal Act do not include a report for any year after the year in which the person concerned complies with *subsection (1)*.

Tax clearance certificates for purposes of *section 21, 22, 23* or *24*.

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 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, 22, 23* or *24*, 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.

(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 subsection (1)*.

(3) Subsections (6) and (7) of section 1094 of the Taxes Consolidation Act, 1997, shall, with any necessary modifications, apply to an application for a tax clearance certificate under this section as they apply to an application for a tax clearance certificate under that section.

(4) Where a person applies, pursuant to *subsection (1)* (other than a person so applying for the purposes of *section 24*), for the issue of a tax clearance certificate and, either—

(a) the Collector-General has not decided whether to issue or to refuse to issue such a certificate, or

(b) the Collector-General has refused to issue such a certificate and the refusal is the subject of an appeal or further appeal under section 1094(7) of the Taxes Consolidation Act, 1997 (as applied by *subsection (4)*), that has not been determined,

the Collector-General shall, on application to him or her in that behalf by the person, furnish to the person a statement in writing (in this Act referred to as "an application statement") to the effect that the person has applied to him or her for the issue of a tax clearance certificate and that a decision on the application has not been made.

(5) Where the Collector-General—

(a) furnishes an application statement to a person under this section, and

(b) having considered the application referred to in that statement, refuses to issue a tax clearance certificate to the person and notifies the person in writing of the refusal,

and

(i) the time for bringing an appeal or further appeal against the refusal has expired,

(ii) any such appeal or further appeal has been withdrawn,

or

(iii) on any such appeal or further appeal, the refusal has been upheld,

the Collector-General shall notify the Commission in writing of the refusal.

	<p>(6) If, immediately before a refusal pursuant to <i>subsection (5)</i>, the person concerned was a member, the Commission shall, upon receipt of the notification under that subsection in relation to the refusal, draw up a report in writing in relation to the matter and furnish a copy thereof together with a copy of the notification to the Committee and the Committee shall cause a copy of the report and the notification to be laid before the House.</p> <p>(7) Where the Collector-General issues an application statement to a person, the person shall be deemed not to contravene <i>section 21</i> or <i>23</i>, as may be appropriate (“the relevant section”), at any time—</p> <p>(a) after the expiration of the period specified in the relevant section for the furnishing to the Commission by the person of a tax clearance certificate, and</p> <p>(b) before the issue to the person by the Collector-General of a tax clearance certificate for the purposes of the relevant section or the notification of the person by the Collector-General of his or her refusal to do so, but if such a notification is given to the Commission, the person shall thereafter be deemed to contravene the relevant section.</p>
<p>Amendment of Statutory Declarations Act, 1938.</p>	<p>26.—(1) Section 6 (penalty for false declarations) of the Statutory Declarations Act, 1938, is hereby amended by—</p> <p>(a) the substitution of “£2,000” for “fifty pounds”, and</p> <p>(b) the substitution of “6 months” for “three months”.</p> <p>(2) The amendment effected by <i>subsection (1)</i> applies to statutory declarations made after the commencement of this section.</p>