

DÁIL ÉIREANN

AN BILLE AIRGEADAIS (UIMH. 2) 2008 —ROGHCHOISTE

FINANCE (NO. 2) BILL 2008 —SELECT COMMITTEE

*Leisúithe Breise
Additional Amendments*

SCHEDULE 5

98a. In page 157, to delete lines 9 to 15 and substitute the following:

“ ‘unprompted qualifying disclosure’, in relation to a person, means a qualifying disclosure that the Revenue Commissioners are satisfied has been voluntarily furnished to them—

- (a) before an investigation or inquiry had been started by them or by a Revenue officer into any matter occasioning a liability to tax of that person, or
- (b) where the person is notified by a Revenue officer of the date on which an investigation or inquiry into any matter occasioning a liability to tax of that person will start, before that notification.”

—An tAire Airgeadais.

121a. In page 173, to delete lines 47 to 48 and in page 174, to delete lines 1 to 6, and substitute the following:

“ ‘unprompted qualifying disclosure’, in relation to a person, means a qualifying disclosure that the Revenue Commissioners are satisfied has been voluntarily furnished to them—

- (a) before an investigation or inquiry had been started by them or by a Revenue officer into any matter occasioning a liability to tax of that person, or
- (b) where the person is notified by a Revenue officer of the date on which an investigation or inquiry into any matter occasioning a liability to tax of that person will start, before that notification.”

—An tAire Airgeadais.

142a. In page 186, to delete lines 16 to 23 and substitute the following:

“ ‘unprompted qualifying disclosure’, in relation to a person, means a qualifying disclosure that the Revenue Commissioners are satisfied has been voluntarily furnished to them—

- (a) before an investigation or inquiry had been started by them or by a Revenue officer into any matter occasioning a liability to tax of that person, or

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(b) where the person is notified by a Revenue officer of the date on which an investigation or inquiry into any matter occasioning a liability to tax of that person will start, before that notification.”.

—An tAire Airgeadais.