

[Third Additional list of amendments.]

DÁIL ÉIREANN

AN BILLE AIRGEADAIS (UIMH. 2) 2008 —ROGHCHOISTE

FINANCE (NO. 2) BILL 2008 —SELECT COMMITTEE

Leasú Ionaid
Substitute Amendment

SCHEDULE 5

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 duty 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 duty of that person will start, before that notification.”

—An tAire Airgeadais.

[This amendment is in substitution for amendment no. 142a circulated on the second additional list of amendments dated 9th December, 2008.]