

AN BILLE UM CHEARTA DO THOMHALTÓIRÍ, 2022 CONSUMER RIGHTS BILL 2022

LEASUITHE TUARASCÁLA REPORT AMENDMENTS

[No. 44a of 2022] [28 June, 2022]

DÁIL ÉIREANN

AN BILLE UM CHEARTA DO THOMHALTÓIRÍ, 2022 —AN TUARASCÁIL

CONSUMER RIGHTS BILL 2022 —REPORT

Leasuithe Amendments

1.	In page 13, line 20, after "2014;" to insert "to amend section 459 of the Companies Act 2014;".
	—An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
2.	In page 30, line 38, to delete "12 months" and substitute "24 months".
	—Louise O'Reilly.
3.	In page 31, line 15, to delete "12 months" and substitute "24 months".
	—Louise O'Reilly.
4.	In page 33, between lines 23 and 24, to insert the following:

"Rights in relation to diagnosis, maintenance and repair of electronic equipment

- **26.** (1) In relation to digital electronic equipment sold in the State, a manufacturer shall make available, for the purposes of diagnosis, maintenance or repair of the equipment—
 - (a) to independent repair providers, and
 - (b) to owners of the equipment,
 - in a timely manner and on fair and reasonable terms, relevant documents, parts and tools, including any updates to information or embedded software.
 - (2) Where a manufacturer has made an express warranty with respect to digital electronic equipment and the wholesale price of the equipment is €100 or more, the manufacturer shall provide such parts, tools, and documents as enable the repair of the equipment during the warranty period at an equitable price, with due regard to—
 - (a) the actual cost to the manufacturer of preparing and distributing the parts, tools or documents, exclusive of any research and development costs incurred,
 - (b) the ability of owners and independent repair providers to afford the parts, tools or documents, and
 - (c) the means by which the parts, tools or documents are distributed.
 - (3) In relation to equipment with an electronic security lock or other security-related function, the manufacturer shall make available to the owner and to independent

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repair providers, on fair and reasonable terms and through secure data release systems where appropriate, any special documents, tools or parts needed to disable the lock or function, and to reset it, for the purposes of diagnosis, maintenance or repair of the equipment.

- (4) Both an owner and an independent repair provider may maintain an action against a manufacturer who contravenes *subsection* (1), (2) or (3), and the court may order the manufacturer to take such action as may be necessary to observe the requirements of the subsection concerned, or to pay damages.
- (5) (a) Nothing in this section requires a manufacturer to disclose a trade secret, save as and to the extent necessary to provide documents, parts and tools on fair and reasonable terms.
 - (b) Subject to *paragraph* (c), nothing in this section alters the terms of any agreement between a manufacturer and an authorised repair provider.
 - (c) A provision of an agreement referred to in *paragraph* (b), or any other agreement, is void insofar as it purports to waive, avoid, restrict or limit a manufacturer's obligations under this section.

(6) In this section—

"authorised repair provider", in relation to a manufacturer, means a person who is not a connected person and who has an agreement with the manufacturer—

- (a) pursuant to a license to use a trade name, service mark or other proprietary identifier, to offer the services of diagnosis, maintenance or repair of digital electronic equipment under the name of the manufacturer, or
- (b) otherwise to provide such services on behalf of the manufacturer,

provided that a manufacturer who offers the services of diagnosis, maintenance or repair of digital electronic equipment manufactured by it or on its behalf, and who does not have an agreement with a connected person for the provision of such services, is an authorised repair provider with respect to that equipment;

"connected person" has the meaning assigned to it by section 10 of the Taxes Consolidation Act 1997;

"digital electronic equipment"—

- (a) subject to *paragraph* (b), means any product that depends for its functioning, in whole or in part, on digital electronics embedded in or attached to the product,
- (b) does not include—
 - (i) mechanically propelled vehicles designed and constructed to be suitable for use on roads, or
 - (ii) medical devices within the meaning of the Health (Pricing and Supply of Medical Goods) Act 2013;

"document" includes any manual, diagram, reporting output, service code description, schematic, or other guidance or other information used in effecting the services of

diagnosis, maintenance, or repair of digital electronic equipment;

"embedded software" means any programmable instructions provided on firmware delivered with digital electronic equipment, or with a part for such equipment, for the purposes of operating the equipment, including all relevant patches and fixes made by the manufacturer of such equipment or part for this purpose;

"firmware" means a software program or set of instructions programmed on digital electronic equipment, or on a part for such equipment, to allow the equipment or part to communicate within itself or with other computer hardware;

"independent repair provider", means a person who—

- (a) in relation to a manufacturer and any authorised repair provider of the manufacturer, is not a connected person, and
- (b) is engaged in the diagnosis, maintenance, or repair of digital electronic equipment,

provided that a manufacturer or an authorised provider of a manufacturer is, when engaged in the diagnosis, service, maintenance or repair of digital equipment that is not manufactured by or sold under the name of the manufacturer, an independent repair provider;

"manufacturer" means a person engaged in the business of selling, leasing, or otherwise supplying new digital electronic equipment, or parts of such equipment, that has been made by or on behalf of the manufacturer;

"owner" means a person who owns or leases digital electronic equipment;

"part" means any replacement part, whether new or used, made available by a manufacturer for purposes of maintenance or repair of digital electronic equipment manufactured by or on behalf of, sold or otherwise supplied by the manufacturer;

"tools" includes any software program, hardware implement or other apparatus used for diagnosis, maintenance, or repair of digital electronic equipment, including software or other mechanisms that provision, program or pair a new part, calibrate functionality, or perform any other function required to bring the equipment back to fully functional condition.

- (7) A reference in this section to making a document or thing available on fair and reasonable terms means making the document or thing available on terms that are equivalent to the most favourable terms under which a manufacturer makes the document or thing available to an authorised repair provider—
 - (a) regard being had to any discount, rebate, convenient means of delivery, means of enabling fully restored and updated functionality, rights of use, or other incentive or preference the manufacturer offers to an authorised repair provider, or any additional cost, burden, or impediment the manufacturer imposes on an independent repair provider, and
 - (b) not conditioned on or imposing a substantial obligation or restriction that is not reasonably necessary for enabling the owner or independent repair provider to

engage in the diagnosis, maintenance, or repair of digital electronic equipment made by or on behalf of the manufacturer.".

		—Seán Sherlock.
5.	In page 44, line 13, after "in" to insert "concise,".	
		—Louise O'Reilly.
6.	In page 86, line 16, after "in" to insert "concise,".	
		—Louise O'Reilly.
7.	In page 87, line 34, after "in" to insert "concise,".	
		—Louise O'Reilly.
8.	In page 88, line 23, after "in" where it firstly occurs to insert "concise,".	
		—Louise O'Reilly.
9.	In page 89, line 38, after "in" where it firstly occurs to insert "concise,".	
		—Louise O'Reilly.
0.	In page 94, line 4, to delete "during" and substitute "before the expiry of".	

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 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- 11. In page 94, lines 7 and 8, to delete "during the cancellation period" and substitute "in accordance with subsection (1)".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- **12.** In page 103, to delete lines 24 to 27 and substitute the following:
 - "124. (1) Where a trader operates a telephone line for the purpose of enabling a consumer to contact the trader in relation to a contract concluded by the consumer with the trader, the trader shall ensure that the telephone line is available to the consumer at a charge that does not exceed the basic rate.".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- 13. In page 104, to delete lines 1 to 20 and substitute the following:
 - "(7) In this section—

"basic rate", in relation to a telephone line operated by a trader for the purpose referred to in *subsection* (1), means:

- (a) where the telephone line uses a freephone number, nil;
- (b) where the telephone line uses a landline telephone number, the rate charged for a call to a landline telephone number;
- (c) where the telephone line uses a mobile telephone number, the rate charged for a call to a mobile telephone number;
- (d) where the telephone line uses a standard rate number, the rate charged for a call

to a standard rate number;

(e) where the telephone line does not fall within any of *paragraphs* (a) to (d), the rate charged for a call to a landline telephone number;

"freephone number" means a non-geographic number (other than a mobile telephone number, a standard rate number or a premium rate number), in respect of which the charge for a call is paid for by the called party and not the caller;

"landline telephone number" means a number from the national numbering scheme where part of its digit structure contains geographic significance used for routing calls to the physical location of the network termination point;

"mobile telephone number" means a mobile telephone number that is a nongeographic number (other than a freephone number, a standard rate number or a premium rate number);

"national numbering scheme" has the same meaning as it has in section 12 of the Communications Regulation Act 2002;

"network termination point" has the meaning assigned to it by Directive (EU) 2018/1972 of the European Parliament and of the Council of 11 December 2018 establishing the European Electronic Communications Code (Recast);

"non-geographic number" means a number—

- (a) that is not a landline telephone number, and
- (b) that is from the national numbering scheme;

"premium rate number" means a non-geographic number that is used to provide a premium rate service within the meaning of the Communications Regulation (Premium Rate Services and Electronic Communications Infrastructure) Act 2010;

"standard rate number" means a non-geographic number (other than a freephone number, a mobile telephone number or a premium rate number), in respect of which the rate charged to the caller does not exceed the rate charged for a call to a landline telephone number."

—An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.

- **14.** In page 107, between lines 18 and 19, to insert the following:
 - "(1) (a) Without prejudice to the generality of the foregoing, where a trader supplies a service to subscribers, it is an unfair term of the contract under which the service is provided if the trader, in relation to provision of the same or substantially the same service, charges consumers who are renewing their subscription a higher fee than the trader charges consumers who are new subscribers.
 - (b) In paragraph (a), "subscriber" means a consumer who receives a service from a trader pursuant to a contract where, on payment of a periodic fee, the contract with the trader under which the service is supplied is successively renewed or rolled over, whether the fee is calculated solely by reference to a period of time or by reference to the amount of service received during that period, or by a

	combination of both; and "subscription" shall be construed accordingly.".
	—Seán Sherlock
15.	In page 109, line 25, after "in" to insert "concise,".
	—Louise O'Reilly
16.	In page 130, line 27, to delete "(a)" and substitute "(b)".
	—An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta
17.	In page 130, line 29, to delete "(b)" and substitute "(c)".
	—An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta
18.	In page 131, line 28, to delete "(b)" and substitute "(c)".
	—An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta
19.	In page 131, line 30, to delete "(c)" and substitute "(d)".
	—An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta
20.	In page 135, line 31, after "in" to insert "concise,".
	—Louise O'Reilly
21.	In page 137, between lines 15 and 16, to insert the following:

- - "(a) by the substitution of the definition "authorised officer" for the following definition:
 - " 'authorised officer'-
 - (a) in relation to the functions performed by the Competition and Consumer Protection Commission under this Act, has the same meaning as it has in the Competition and Consumer Protection Act 2014, and
 - (b) in relation to the functions performed by the Commission for Communications Regulation under this Act, has the same meaning as it has in section 39 of the Communications Regulation Act 2002;",".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- 22. In page 140, between lines 13 and 14, to insert the following:

"Consumer complaints

158. The Consumer Protection Act 2007 is amended by the insertion of the following after section 66:

"PART 4B

SUBSCRIBER COMPLAINTS HANDLING

Interpretation and application of Part

66C. (1) In this Part—

'complaint'—

- (a) means any expression of a subscriber's dissatisfaction and his or her expectation of a response or resolution, and
- (b) includes any request by a subscriber for information or assistance,

made to a trader and arising from difficulties experienced in relation to a service provided by the trader to the subscriber;

'subscriber' means a consumer who receives a service from a trader pursuant to a contract where, on payment of a periodic fee, the contract with the trader under which the service is supplied is successively renewed or rolled over, whether the fee is calculated solely by reference to a period of time or by reference to the amount of service received during that period, or by a combination of both, and 'subscription' shall be construed accordingly.

(2) This Part applies to traders who supply a service to subscribers.

Requirement to establish complaints handling scheme

- **66D.** (1) The Commission may—
 - (a) by regulation require traders to which this Part applies to establish a scheme for handling subscriber complaints (in this Part referred to as a 'scheme') in relation to the trader's service or the supply of the service, and
 - (b) prepare and publish guidelines applicable to traders concerning the establishment, form and operation of a scheme.
 - (2) Before making regulations or publishing guidelines under this Part, the Commission may prepare draft regulations and draft guidelines and may consult with any person, as the Commission considers appropriate.
 - (3) Regulations under this Part may, as respects schemes, specify different requirements by reference to the class of trader concerned (being a class defined by reference to the commercial sector, the turnover of traders, the number of subscribers to the service or such other matters as the Commission considers appropriate).

Provisions of complaints handling scheme

- **66E.** Regulations under this Part may—
 - (a) require traders to attempt to resolve subscriber complaints and, as appropriate, to provide subscribers with a satisfactory explanation,

- an apology or some other form of redress,
- (b) require the provision of information to subscribers in relation to the scheme and how it may be availed of, including details of how to contact the trader and specifying minimum requirements in relation to a trader's response to contacts initiated by post, telephone and electronic communications,
- (c) require procedures under a scheme to comprise specified steps, and require one or more of the steps to be taken or completed within specified periods,
- (d) require traders to notify subscribers of the timescales for each step, and of the trader's commitments and standards in relation to response times,
- (e) require traders to include a procedure for escalating complaints to a more senior specified person where a subscriber is dissatisfied having completed the first step in the complaints process,
- (f) require traders to provide subscribers with details of how the Commission can assist in resolving complaints which the trader has not resolved to the subscriber's satisfaction and how the Commission can be contacted, and
- (g) prescribe such other requirements as the Commission considers necessary or expedient for the purpose of enabling complaints to be dealt with or resolved.

Remedies and penalties

- **66F**. (1) A trader who is required by regulations under this Part to establish a scheme and who fails to do so is guilty of an offence.
 - (2) A trader who establishes a scheme in accordance with regulations under this Part and who persistently fails to comply with the provisions of that scheme is guilty of an offence.
 - (3) For the purposes of Part 5, 'prohibited act or practice' includes:
 - (a) the failure by a trader to establish a scheme where he or she is required by regulations under this Part to do so; and
 - (b) the persistent failure by a trader who establishes a scheme in accordance with regulations under this Part to comply with the provisions of that scheme."."

—Seán	Sher	loc	k
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- 23. In page 140, between lines 17 and 18, to insert the following:
 - ""(o) any contravention of section 7 of the Act of 2022;".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.

- **24.** In page 140, line 18, to delete ""(o)" and substitute "(p)".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- **25.** In page 140, line 20, to delete "2022," and substitute "2022;".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- **26.** In page 140, line 21, to delete "(p)" and substitute "(q)".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- 27. In page 140, line 23, to delete "consumer," and substitute "consumer;".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- **28.** In page 140, between lines 23 and 24, to insert the following:
 - "(r) any contravention of section 39(1), 44(1) or (2), 71(1) or 94(1) of the Act of 2022;".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- 29. In page 140, line 24, to delete "(q)" and substitute "(s)".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- **30.** In page 140, line 24, to delete "2022," and substitute "2022;".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- **31.** In page 140, line 25, to delete "(r)" and substitute "(t)".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- **32.** In page 140, to delete line 27 and substitute "Act;".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- 33. In page 140, line 28, to delete "(s)" and substitute "(u)".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- **34.** In page 140, line 30, to delete "Act," and substitute "Act;".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- **35.** In page 140, line 31, to delete "(t)" and substitute "(v)".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- **36.** In page 140, line 33, to delete "Act,"." and substitute "Act;".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- **37.** In page 140, between lines 33 and 34, to insert the following:
 - "(w) any contravention of section 140 of the Act of 2022,".".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.

38. In page 144, between lines 15 and 16, to insert the following:

"Commission for Communications Regulation may institute summary proceedings for certain offences

- **165.** The Act of 2007 is amended by the insertion of the following section after section 84:
 - "84A. Summary proceedings for an offence under this Act, except an offence under section 65(2), that relates to a function of the Commission for Communications Regulation may be brought and prosecuted by that Commission."."
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- **39.** In page 144, to delete lines 22 and 23 and substitute the following:
 - " "(ba) Parts 4 to 6 of the Act of 2022;",".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- **40.** In page 148, line 1, after "to" to insert "monitor and".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- 41. In page 148, line 2, to delete "sections 41 to 49 and 51 to 56" and substitute "Part 3".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- **42.** In page 148, line 4, after "to" to insert "monitor and".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- **43.** In page 148, between lines 17 and 18, to insert the following:
 - "(a) sections 71 to 73, 75, 77, 80 to 82, 85 to 88 and 90 of the Consumer Protection Act 2007 in relation to Part 3 of that Act,".".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- 44. In page 148, line 18, to delete "(a)" and substitute "(b)".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- **45.** In page 148, line 18, to delete "71, 73" and substitute "71 to 73".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- **46.** In page 148, line 18, to delete "87" and substitute "88".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- 47. In page 148, line 21, to delete "(b)" and substitute "(c)".
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.

48. In page 148, between lines 25 and 26, to insert the following:

"Amendment of section 39 of Communications Regulation Act 2002

- 172. Section 39 of the Communications Regulation Act 2002 is amended—
 - (a) in subsection (1), by the substitution of ", the Competition Act 2002, the Consumer Protection Act 2007, the Competition and Consumer Protection Act 2014, the *Consumer Rights Act 2022*, a transferred function or any regulations made under the Act of 1972" for "or the Competition Act 2002", and
 - (b) in subsection (3) (as amended by the Competition (Amendment) Act 2022), by the insertion of "the Consumer Protection Act 2007, the Competition and Consumer Protection Act 2014 and the *Consumer Rights Act 2022*," after "law),"."
 - —An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.
- **49.** In page 148, between lines 30 and 31, to insert the following:

"PART 13

AMENDMENT OF COMPANIES ACT 2014

Amendment of section 459 of Companies Act 2014

- 173. Section 459 of the Companies Act 2014 is amended—
 - (a) in subsection (7), by the substitution of the following paragraph for paragraph (c):
 - "(c) after the expiry of the period of 7 years referred to in paragraph (b), realise as soon as practicable any shares, other securities or other property vested in it as consideration and lodge the proceeds so realised and any money standing to the credit of the bank account referred to in paragraph (b), together with the names of the persons believed by the offeree company to be entitled thereto, to an account as the Minister for Public Expenditure and Reform may nominate and operated under the control of the Accountant of the Courts of Justice (in this section referred to as the 'nominated account'),",
 - (b) by the insertion of the following subsections after subsection (8):
 - "(9) (a) Where the offeree company is unable to realise under subsection (7)(c) the shares, other securities or other property vested in it as consideration, such shares, other securities, or other property and any money standing to the credit of the bank account referred to in subsection (7)(b) shall continue to be held on trust by the offeree company concerned for the persons whom the offeree company believes are entitled thereto until such time as—

- (i) the shares, other securities, or other property and any money standing to the credit of the bank account referred to in subsection (7)(b) are claimed by a person claiming to be entitled thereto, or
- (ii) the shares, other securities or other property are realised by the offeree company concerned.
- (b) Where the offeree company realises the shares, other securities or other property referred to in paragraph (a)(ii), it shall lodge the proceeds so realised and any money standing to the credit of the bank account referred to in subsection (7)(b), together with the names of the persons believed by the offeree company to be entitled thereto, to the nominated account.
- (10) Any person claiming to be entitled to any moneys which were lodged to the nominated account under subsection (7)(c) or (9)(b) may make an application to the court in that regard and the court may, where it is satisfied that the person so claiming is so entitled, order that payment be made to that person.
- (11) After the expiry of the period of 7 years after the date of any lodgment to the nominated account made under subsection (7)(c), (9)(b) or (13), the amount of the lodgment remaining unclaimed shall be paid into the Exchequer.
- (12) Any person claiming to be entitled to any moneys which were paid into the Exchequer under subsection (11) may make an application to the court in that regard and the court may, where it is satisfied that the person so claiming is so entitled, order that the Minister for Public Expenditure and Reform make payment to that person and that Minister shall issue such sum as may be necessary to provide for that payment.
- (13) Where, before the commencement of section 173* of the Consumer Rights Act 2022—
 - (a) money standing to the credit of the bank account referred to in subsection (7)(b) was, after the expiry of the period of 7 years referred to in that subsection, transferred pursuant to the previous subsection (7)(c) to the Minister for Public Expenditure and Reform together with the names of the persons believed by the offeree company to be entitled thereto, that money shall, on the commencement of section 173* of the Consumer Rights Act 2022, be lodged by that Minister, together with those names, to the nominated account, and
 - (b) any shares, other securities or other property vested in the offeree company as consideration were, after the expiry of the period of 7 years referred to in subsection (7)(b), transferred pursuant to the previous subsection (7)(c) to the Minister for Public Expenditure

and Reform-

- (i) those shares, other securities or other property shall, on the commencement of section 173* of the Consumer Rights Act 2022, be returned to the offeree company concerned to be held by that company on trust for the persons whom the company believes are entitled thereto,
- (ii) the offeree company concerned shall as soon as practicable realise such shares, other securities or other property and shall lodge the proceeds so realised, together with the names of the persons believed by the company to be entitled thereto to the nominated account,
- (iii) where the offeree company is unable to realise the shares, other securities or other property vested in it as consideration, such shares, other securities, or other property shall continue to be held on trust by the offeree company concerned for the persons whom the offeree company believes are entitled thereto until such time as the shares, other securities or other property are claimed by a person claiming to be entitled thereto or are realised by the offeree company concerned, and
- (iv) where the offeree company has realised the shares, other securities or other property concerned, it shall lodge the proceeds together with the names of the persons believed by the company to be entitled thereto to the nominated account.
- (14) On and after the commencement of section 173* of the Consumer Rights Act 2022, any person claiming to be entitled to any moneys which were lodged to the nominated account under subsection (13)(a) or any sum representing the value of the proceeds lodged to the nominated account under subsection (13)(b), whether that claim arises before or after the commencement of section 173* of the Consumer Rights Act 2022, may make an application to the court in that regard, and the court may, where it is satisfied that the person claiming is so entitled, order that payment be made to that person.
- (15) No liability shall attach to the Minister for Public Expenditure and Reform in respect of or arising from any action or omission of the offeree company or any other person in relation to—
 - (a) the shares, other securities or other property vested in the offeree company as consideration referred to in this section, or
 - (b) the proceeds or moneys referred to in this section prior to or subsequent to their lodgment to the nominated account.
- (16) In this section, 'previous subsection (7)(c)' means subsection (7)(c) as it stood enacted immediately before the commencement of section 173* of the Consumer Rights Act 2022."."

—An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.

[*This is a reference to the section proposed to be inserted by this amendment.]

50. In page 154, lines 2 and 3, to delete "at the basic rate within the meaning of *section 124*" and substitute the following:

"at a rate referred to in any of paragraphs (a) to (e) of the definition of "basic rate" in section 124".

—An Tánaiste agus Aire Fiontar, Trádála agus Fostaíochta.