



PAC-R-1651 Correspondence 3A.4  
Meeting 148 22/01/15

Uachtarán na hOifige  
Chairman's Office



Cáin agus Custaim na hÉireann  
Irish Tax and Customs

Oifig na gCoimisinéirí Ioncaim  
Caisleán Bhaile Átha Cliath  
Baile Átha Cliath 2  
Éire

[www.revenue.ie](http://www.revenue.ie)

Office of the Revenue Commissioners  
Dublin Castle  
Dublin 2  
Ireland

100523/14

22 December 2014

Ms Margaret Falsey,  
Committee Secretariat,  
Committee of Public Accounts,  
Leinster House,  
Dublin 2

Dear Ms Falsey,

I refer to your letter of 10 December 2014. The answers to your queries are as follows:

**1. A copy of any notes or minutes of meetings held with the official from the Department of Jobs, Enterprise and Innovation**

There were many meetings held over a number of years between Revenue officials and representatives from the then Department of Enterprise, Trade and Employment including with the Authorised Officer. As outlined by me during the recent Committee meeting many of the Revenue officials engaged in Ansbacher related work have retired. This together with the passage of time have meant it has not been possible to retrieve minutes of all of the meetings some of which were of an informal nature with most likely no notes retained. My officials have however located minutes of meetings between Revenue and the named Authorised Officer held on 11th July 2005; 15th May 2006; 29 September 2006; and 9th October 2006 and a mail note on a meeting of 25th October 2006. However, I am not sure that these would be of value to you as there would be a need to redact significant elements in view of the taxpayer confidentiality provisions in section 851A of the Taxes Consolidation Act 1997. I attach one such minute for information (which shows the level of redaction required for taxpayer confidentiality reasons).

**2. A note on the yields collected on the 27 isolated cases following receipt of the Authorised Officer's Report**

Of the 120 cases contained in the Authorised Officer's Report, 27 were not identified to Revenue from any other source. Of these cases 26 are closed, with 16 having no tax liability and 10 with additional liability. The remaining case is still under investigation. The 10 cases closed with additional liability yielded a total in excess of €1.5m in respect of tax interest and penalties.



### 3. A note on the reasons Revenue may not be able to pursue an investigation

As I noted at the meeting, Revenue can have difficulties in pursuing a prosecution or finalising an investigation for a number of reasons. These include:

- Time limits
- Burden of proof
- Difficulties in determining liability e.g. death of a taxpayer
- Quality of evidence
- Entering into a settlement agreement
- The taxpayer availing of Amnesty provisions

#### *Time limits*

Generally, Revenue is not permitted to make enquiries or raise an assessment outside a four year period after the end of the year of assessment in circumstances where the taxpayer has submitted a return of income<sup>1</sup>. A Revenue officer may make enquiries outside the four year period provided the officer has “reasonable grounds for believing that the return is insufficient due to it having been completed in a fraudulent or negligent manner”. The onus is on Revenue to provide evidence relation to the “reasonable grounds”.

To clarify an answer to a question raised by the Committee, it was the Finance Act 1983, section 94(7), which provided that proceedings must be instituted within 10 years from the date of the commission of the offence. Section 94 introduced a comprehensive range of criminal offences and penalties for taxes and duties. Section 94 is now section 1078 of the Taxes Consolidation Act 1997.

In the context of Ansbacher, the prosecution of persons for knowingly or wilfully delivering an incorrect tax return or furnishing incorrect information was actively considered by Revenue. A number of specific cases were identified for potential prosecution and reports prepared on these for consideration by Revenue’s Prosecutions Branch. Revenue obtained legal Opinion on the application of the 10 year time limit in the legislation. As the Ansbacher accounts had been wound up in the mid 1990s, typically in excess of 10 years had passed since the alleged offence occurred, the opportunity to commence prosecution proceedings was effectively closed.

#### *Burden of Proof*

There is a significant difference in the burden of proof for a successful criminal prosecution compared to a successful tax assessment or settlement. A tax assessment would be dealt with as a civil matter and the burden of proof is “on the balance of probabilities”. For a successful criminal prosecution the burden of proof is “beyond reasonable doubt”.

---

<sup>1</sup> Prior to the introduction of self assessment in 1988 the time limit for raising an assessment was 10 years at which point it was reduced to 6 years. It was reduced to 4 years with effect from 1 January 2005.





### *Determining the tax liability*

Where an investigation is triggered because Revenue discovers that a taxpayer has a concealed financial asset of some kind, such as an offshore account, the investigation has to extend far beyond the question of tax on the income generated by the asset. It is also necessary to investigate the source of the capital and to see if it is derived, for example, from concealed earnings. If this appears to be the case then any investigation is likely to be protracted. In fact, it may not be possible to determine with complete accuracy, having regard to the passage of time and the possible lack of complete records, the source of the capital funds. Even when the source of the funds can be established in a general way as concealed earnings from a trade or profession, it is still necessary to attribute those earnings to individual tax years. This in itself is a difficult task and generally involves the use of various assumptions and estimates.

Where a taxpayer has died, and the investigation is being pursued with the estate, matters are made more difficult because sometimes the only person who really knew all the facts was the taxpayer.

### *Quality of Evidence*

The fundamental requirements for a criminal prosecution are documentary evidence and proofs by way of witness statements. There were very few, if any, original documents available and there was no mutual legal assistance agreement or other legal mechanism to enable Revenue to access and gather original documentation or to compel Cayman entities to produce such documents in relation to Ansbacher account holders.

A further impediment to accessing documentation was the passage of time. The Ansbacher accounts ran from 1971 with the Irish business finally wound up in the mid 1990s. With many accounts opened and operated in the 1970s the actual existence of records was an issue as there was no obligation on financial institutions and advisers to hold documents indefinitely.

### *Entering into a settlement agreement*

Entering into a settlement agreement cannot be used as evidence of a criminal offence. The fact that someone enters into a settlement agreement and pays tax, interest and penalties, including penalties for deliberate default, cannot be used as evidence in a criminal prosecution.

### *Taxpayer availing of Amnesty provisions*

The Waiver of Certain Tax, Interest and Penalties Act 1993 allowed a person to avail of an amnesty in respect of undeclared income or gains. As I mentioned at the meeting, under the Amnesty legislation Revenue had to create a "Chinese wall" between the Chief Special Collector, who administered the scheme, and the rest of Revenue. Even in relation to offences under the 1993 Amnesty Act, my advice is that Revenue's capacity to obtain admissible evidence is negated by the confidentiality provisions imposed upon the Chief Special Collector.

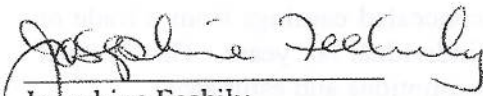
---



**Authorised Officer**

I have given further consideration to Revenue's response to any Authorised Officer information that might be relevant to Revenue and have asked the Manager in charge of the Ansbacher investigation, who would have worked closely with the Authorised Officer, to write directly to him in this regard.

Yours sincerely,

  
Josephine Feehily  
Chairman

Meeting 4/7/05

Present Gary Ryan ETE  
John Hatcher ETE  
Doris Hedges Revenue  
Peeps Lane Revenue.

The purpose of the meeting was to  
explore what does a info. ETE  
had study would assist sort out  
inventions.

Does are being scanned & put on  
disc. & copy would be given to  
Revenue. There is no ref-to-date  
index & attached copy sheet is  
about 3 years old was provided

As has used devices to scan  
150 pages & transcripts of the  
interviews of those interviewed make  
to be requested by Revenue. There was  
no interview in the case of the device  
to be <sup>as</sup> <sup>all</sup> There is  
no supporting docs for black barfican names.  
Microfilm - mentioned that we would  
require access to these.

DTI - info. as this may not be  
provided to Revenue or any other body  
S21 Act - provision outlined that  
this was being looked for.

Revenue to make setting out what they require  
Hatcher 13/7/05



**LIST OF CONTENTS**

**SAFE NO. 1**

**- GUERNSEY**

**Top Shelf**

1979, 1977, 1988	Guernsey
Jan. 1981	1 Guernsey
1991	Guernsey
1992	1 Guernsey
Jan. 1993- Jan. 1995	Guernsey
TR9 1977	Guernsey – Copy 1
1977- 1982	Guernsey – Securities
Blue Folders	Guernsey '88 Guernsey 1982, 1995 Part 2, 1996 Part 3
B. Folder	1 Guernsey KI 1108
B. Folder	Copy 1
Red Folders	Guernsey '80, '85, '86, '90 Guernsey
Blue Folders 1977	Guernsey '77, 1978, 1979, 1980, 1981, 1982, 1983, 1983(a), 1984, 1985, 1986, 1986(A), 1987, 1988, 1989, 1990, 1992, 1993, 1996
Red Folder	

**Shelf No. 2**

	Meeting No. 332 (4/1/90), Meeting No. 333 (5/1/90) Minute No. 357 – 17 Aug 1990. Minute No. 363 2 Nov 1990
	Loans 1978 – Copy 2
	Loan Information 1976. Copy 2
	Meeting No. 455 19/5/93. Meeting No. 464 9/8/93 Part VII Meeting No. 489 15/12/93. Meeting No. 94/009 2/2/94
	Meeting No. 435 28/10/92. Meeting No. 443 9/2/93 Meeting No. 470 27/18/93. Meeting No. 479 21/10/93
	'78
Blue Folders	Part I 0751 Statements. File No. 9
Buff Folder	Legal Opinion 2 Miscellaneous Folders

**Shelf No. 3**

	Company Affairs –
	1.
	2.
	3.
	4.
	Questions for
	Questions for

**Shelf No. 4**

	File No. 14 – Listing of Statements
	Computer Printouts
	AA26 – C.
	AA26A
	AA26
	AA26m-
	Box 1.1 – Copy 2
	Box 2.2 – Copy 2
	1982, 1983, 1984, 1984(b) – Copy 1

**Shelf No. 5**

	1979
	– 1977 & 1978 – Copy 1
	s –
	File No. 10 – C

	Loans 1979 -
	Loan 1979 - 7 - Part II
	at 1980
	File 4 - Statements -
	File No. G - Statements -
	File # 3 -
	File No. 13 - Listing of Statements
	File No. 5 - 1
	File # 1 -
	File No. 12 - Listing of Statements
	File # 2 -
	'89 - Copy 1
	File 11 - Statements -
	1 Loan 1



	1
	r. 1
	1
	t/Management 1

**Shelf No. 6**

	Box 6.1 - Copy 2 - Miscellaneous
	Cr. Committee Meeting Part VI
	Statements - Copy 2
	Dead Papers - Copy 1
	'88 - Copy 1
	' - Copy 1
	'80 - Copy 1
	Guarantee of - Copy 1
	Box 1.3 - No. 2
	- Copy 1
	- Copy 1
	- Copy 1
	d. '89 - Copy 1
	Copy 1
	1988 -

	'88 - - Copy 1
	- - Copy 1
	y '88 - - Copy 1
	9 - - Copy 1
	38 - - Copy 1
	'89 - Copy 1
	Ltd. '76 - - Copy 1
	'88 - - Copy 1
	Ltd. - - Copy 1
	'76 - - Copy 1
	- - Copy 1
	- - Copy 1
	5 - - Copy 1
	'76 - - Copy 1
	- - Copy 1
	Box 2.1 - Copy 2
	B - Copy 2
	Box 6.2 - Copy 2

**Shelf No. 7**

	d - Statement of Accounts
	Statement of Accounts
	Statement of Accounts

Box 6.3 - Copy 2
- 1978
1983
- 1984
- 1979
1-
977 -
- Collateral KI 756
- Collateral
-
- 1
- 1
-s
- 1982
- 1977
- 1978
- 1978
- 1984
Loan File - Jan. '84 - (Copy 1)
1978 - 1983 (Copy 1)
1976, 1990, 1991, 1992, From Jan 1993 (Copy 1)
(Copy 1)
76 - - Copy 1



Loans -	: 1978 to 4 <sup>th</sup> December 1979 - Copy 2
	1989
	1986 & 1991 - Copy 1
	1 758 - Copy 1
	- Copy 1
Miscellaneous Letters - July '82 & Dec. '82 - Copy 1	
	1
Box 2.4 - Copy 2	
	- Copy 2
Box 1.2 - Copy 2	
	34
	'79
	- 1978
	- 1978
	'84
	- 1984
	'79
	Ltd.
	-
	3
	- 1984 - Copy 2

	4
	'82
	1977
	'77

**Shelf No. 8**

	78 --	- Copy 1
	-1	- Copy 1
	s	- Copy 1
		- Copy 1
	e	- 1983
		- Copy 1
		- Copy 1
		l. - 1989
		- Copy 1
		- Copy 1
		Copy 1
		- Copy 1
		Copy 1
		-1
		Ltd.
		d.
		s '86
		- Copy 1
		1 - Copy 1
		Copy 1
		- Copy 1
		- Copy 1
		Copy 1

[REDACTED] - Copy 1  
[REDACTED] & Co. - Copy 1  
[REDACTED] - Copy 1  
[REDACTED] 1983  
[REDACTED] - Copy 1  
[REDACTED]  
[REDACTED] - Copy 1  
[REDACTED] - Copy 1  
[REDACTED] y 1  
[REDACTED] - Copy 1  
[REDACTED] 77 - Copy 1  
[REDACTED] Copy 1  
[REDACTED] - Loan file - Copy 1  
[REDACTED] 3 - Copy 1  
[REDACTED] 7 - Copy 1  
[REDACTED] - Copy 1  
[REDACTED] 78 -  
[REDACTED] - Copy 1  
[REDACTED] 78 - - Copy 1  
[REDACTED] - Copy 1  
[REDACTED] 79 - - Copy 1  
[REDACTED] 7 - Copy 1  
[REDACTED] Master Copy  
[REDACTED] 1 - Copy 1  
[REDACTED] - Loan  
[REDACTED]  
[REDACTED] - Copy 1  
[REDACTED] - Copy 1  
[REDACTED] - Copy 1  
[REDACTED] - Copy 1  
[REDACTED] - Copy 1  
7601  
[REDACTED] - Copy 1



	1. '78 -
	3 - Copy 1
	1977 - - Copy 1
	1. - Copy 1
	1. - Copy 1
	- - - - - Copy 1
	- 1982
	1977
	e - 1978
	d - 1979
	- - 1982
	- 1982
	'88 - Copy 1
	'88 - Copy 1
	n - Copy 1
	l. '86 - Copy 1
	- 1982
	- 1982 - Master Copy
	- 1982
	- Copy 1
	- Copy 1
	- Copy 1
	- Copy 1
	'76 - Copy 1
	'88 - Copy 1
	7 - Copy 1
	'76 -
	'85 - - - - - Copy 1
	'90 - Copy 1
	-

F	Copy 1
	- Loan File - Copy 1
	- Copy 1
	- Copy 1
	/ Ltd. '85 - - Copy 1
	'87 - Copy 1
E	- 1978
	'88 - 7 - Copy 1
	- Copy 1
	. 185 - - Copy 1
	- 1979
	i. - Copy 1
	- Copy 1
	'85 - 1 - Copy 1
	'85 - 1 - Copy 1
	'88 - Copy 1
	'88 - Copy 1
	'87 - Copy 1
Copy 2	
	- Copy 1
	'90
	- Copy 1
	1979 - - Copy 1
	'78 - - Copy 1
	d. - Copy 1
	'83 - Copy 1
	- Copy 1
	'84 - Copy 1
	- Copy 1
	'77/'79 - Copy 1
	'84 - - Copy 1

	J	- Copy 1
		- Copy 1
		July '88 - - Copy 1
		'88 - - Copy 1
		'77 -
		'79 - - Copy 1
		- - Copy 1
		'77 -
		'77 - - Copy 1
	J	'77 - - Copy 1
	I	B - - Copy 1
		- Copy 1
		- - Copy 1
		'78
		'83 - - Copy 1
	Y	'78
	I	- Loan - Copy 1



**Cabinet 1**

**Top Drawer**

Tracing	Statements - #2 - Post 1/1/86
Tracing	Statements - #5 - Post 1/1/86
Tracing	Statements- #6 - Post 1/1/86
Tracing (	Statements - #8 - Post 1/1/86
Tracing (	Statements - #11 - Copy 1
Tracing (	Statements - #23 - Copy 1
Statements -	- File No. 8
	- Copy 2
	- Appendix 31 - 33

**Second Drawer**

	- Jan '80 - Apr '80
	- Feb '82 - Oct '82
	1 - Jan '85 - Mar '85 - Copy 2
	- Aug '85 - Dec '85
	s -
	Loan File
(	- Copy 3
	- Stats/Tracing
	Copy 3
	- Copy made from Stats Masterfile (copy)
	- Statements with Backup - File No. 2 (copy)
	- Statements 5
Customer File -	Part I from Dec 1976-30 June 1986
Statements for	
	File 1/5
Accounts -	

**Third Drawer**

Draft Report of
30.4.77, 30.4.79, 30.4.80, 30.4.81
30.4.83 and 30.4.86
30.4.84
30.4.87
30.4.74
Secretary's Report – 1.1.69-12.4.69, 13.4.69-30.6.69, 1.7.69-30.9.69, 1.10.69- 31.12.69
30.4.75
30.4.76
- File 1/7
- File 1/1
- File 1/3
- File 1/4
- File 2/1

**Fourth Drawer**

Appendices 1 – 26 (Original Copies)
Schedule of Documents – Book
Procedures of The Bank – Volume 1 (
Procedures of The Bank – Volume 2 (
- Volume 56 -





	Share Issues: 1980s
C	
	- Analysis of Sterling Accounts 31/3/94 (in buff pocket)
	- Analysis of Sterling Accounts 31/3/94 (Cont.) & Summary of
	Memorandum Account Balances in 1. (in buff pocket)
	accounts (in buff pocket)
	Draft - Deposit Accounts opened by (in buff pocket)
	Copies of letters from (in buff pocket)
	Letter from (in buff pocket)
	Rough notes on buff pocket)
	Notes re Company Accounts (in buff pocket)
	Note on / (in buff pocket)
	Copy of letter from (in buff pocket)
	Letter from (in buff pocket)
	Questions and answers re (in buff pocket)
	..... sents, 20 Dec. '93 (buff pocket)
	1990 list of companies names, addresses, Activity, shares, proportion held (buff pocket)
	Faxes from , Feb. 2000 (buff pocket)
	Copy of letter to buff pocket)
	Ledger, 15 Dec. '86 (buff pocket)
	Draft - Deposit accounts opened by (in buff pocket)
	Statements of Accounts in (in buff pocket)
	Copies from
	Concealment and motive
	- Copy 4 - Part 1

**Second Drawer**

	Appendices
--	------------

**Third Drawer**

	- 1982 Documents - II
	..... ril '83 - Oct '87
	..... 1984. 1986
	..... 1978, October 1984, December 1984
r	..... - Feb 1984, April, 1984, May 1984
P	..... - 1982 - Sept 1982, April 1982
	..... - 1984 - Jan, June, July, 1984, July 1982, Aug 1982
	..... - November 1987, October 1987
	..... April 1986, August 1987
	..... - Nov. 1988, 1990: File 3
	..... d. - 1990: File 2, July 1988 (2)
	..... s (4)
	#3 - Post 1/1/86

	#4 - Post 1/1/86
	- 5 - - Part II
	- Pre - 5 - Part I -
Customer File -	s - Part II - From 1/7/86
Tracing	#13 - Copy 1
Tracing	#14 - Copy 1
Tracing	#9 - Post 1/1/86
	- 1 - - Oct. '87 - Aug. '91
Tracing	- #1 - Post 1/1/86
Tracing	- #22 - Copy 1

## SAFE NO. 2 – Main Room

### FIRST SHELF

Vol.1	
Vol.2	
Vol.3	
Vol.4	
Vol.5	
Vol.6	
Vol.7	
Vol.8	
Vol.9	
Vol.10	Documents
Vol.11	Documents
Vol.12	Documents
Vol.13	Documents
Vol.14	Documents
Vol.15	Documents
Vol.16	Loan Customers
Vol.17	Loan Customers
Vol.18	Loan Customers
Vol.19	Loan Customers
Vol.20	Loan Customers
Vol.21	Loan Customers
Vol.22	Loan Customers
Vol.23	Loan Customers
Vol.24	Loan Customers
Vol.25	

### Shelf 2

Vol.26	
--------	--



Vol.27	Nominees Limited
Vol.28	Securities
Vol.29	Loan Customers
Vol.30	Loan Customers
Vol.31	Loan Customers
Vol.32	Loan Customers
Vol.33	Loan Customers
Vol.34	Loan Customers
Vol.35	Loan Customers
Vol.36	Loan Customers
Vol.37	Loan Customers
Vol.38	Documents produced by to - Loan Customers
Vol.39	Loan Customers
Vol.40	Limited/
	Reports of the Authorised Officer on the examination of the books & documents of
Vol.41	
Vol.42	Loan Customers
Vol.43	Loan Customers
Vol.44	
Vol.45	ss
Vol.46	s
Vol.47	s
Vol.48	
Vol.49	
Vol.50	Limited
Vol.51	
Vol.52	..ited
Vol.53	
Vol.54	..ted
Vol.55	
Vol.56	Documents produced to the Authorised Officer on 8 February 1999

	Documents produced by to - Enclosures referred to in the Letter to the Authorised Officer dated 8 February 1999
	(1) I (2) (3) (4)
	Loan Customers
	Loan Customers
	Loan Customers
6	Copies of Stenographer's Report of Interview of 14/1/99
1	Copy of Stenographer's Report of Interview of 18/1/99
1	Copy of Stenographer's Report of Interview of 20/1/99
3	Stenographer's tapes of above interviews
2	Diskettes on above interviews
1	Diskette - Copy of Report





Shelf No. 2

	Copy 4
	a982
	i. From January 1993
	/ 1985
	j. 1977, 1976, 1977
	1979, 1983, 1984, 1985
	Correspondence, July '90 - July '91 - Copy 2 - Folder D7
	'81 - '84 Stats & Tracing (stats - 49) Copy 1
	. Loan File
	Credit Committee Meeting Part III
	- Copy 1
	Meeting No. 480 28 October '93 to Meeting No. 488 8 December '93
	Minute No. 364 9/11/1990
	Minute No. 370 4/1/91
	General Correspondence re Loans 1990 & '91
	Folder D 1
	Folder D 2
	Correspondence - 3 of 3 Files (16)
	- Copy 1
	Folder D 3
	Folder D 4, Statements
	Folder D 8
	Folder D 10
	Folder D 11

**Shelf No. 3**

	Investments (2)
	D 1, Folder No. 1, Copy 1
	Report on 1973-1977
	Register of Members & Share Ledger
	Report on 1976-1981
	, 1A
	(3)
	(4)
	(5)
	s (2)
	Folder D 6 - Copy 1
	5
	1B

**Shelf No. 4**

	A/A 26 Stats & Tracing (Tracing) Copy 1, Part 5
	, 1979, 1980 - Copy 1
	Box of Pink Folders:
	2)
	(4)
	r (3)(6)
	o. (2)
	l.

	Copy (1)
	(1)
	- Copy (1)
(	1977
	d. (5)
	(5)
	1979
	'88
I	
	(2)
	(3)
(	1982
	, Copy 1
T	1977
	1979
M	1 - Loan
	'78
	'77
	'77
(	'79
	it '79
	'82
	82
	'84
	(1)



	. Loan File (From Jan '86)	1)
	... ; Ltd. '79	
F	1981	
	'179	
F	- 1983 - Copy 1	
S	- Copy 1	
V	- Copy 1	



	(Jan '86/Feb '86/March '86)
	Jan '87/Feb '87/March '87/April '87)
	Sept '89/Oct '89/Nov '89/Dec '89)
	June '83/July '83/Aug'83/Sept '83/Oct '83/Nov. '83/Dec. '83/Jan '84/Feb '84/March '84)

SHELF 2

C	April 1985
	Facility letters file
	Co. London (Sept. '84/Oct '84/Nov '84)
	Co. bank statements
	Tracing of transactions over
	Tracing of transactions over 5 to statements
	Tracing of transactions over 5 to statements,
	Statements from
C	1985, 1985(b), 1986, 1987, 1988
	Co. London April '84 - August '84
	Co. London July '81 - Jan '82
	1977, 1978, 1979, 1980 and 1981
	Co. London May '80 - Oct '80
	Transcripts of interview with ..... y 30 March 2000.



## SAFE No. 5 - Denise's Room

### Shelf 1

	statements & tracing for a/c 11035005 & 10407014
	Volume 57 (Non statutory non consolidated accounts of the Bank for 1989 to 1997)
	Review File
	statements a/c no.
File:	statements for a/c 10407014, statements for 'Extraordinary Items' a/c
	tracing
	tracing
	- Sept-Nov. '89 ) Feb '89-Jan. '90 ) Tracing - Oct '86-Dec. '87)
	Central Bank reports/minutes etc.
	statements a/c
	statements and tracing a/c
	Documents re: S
	Statements re: & tracing a/c no.
	1979
	C
	4
	A

### Shelf 2

	correspondence file
	Memorandum a/c's summary working file
	Copies of documents taken from green files

statements and tracing file	
ed file	
red ) file	
bank a/c working file	
Stenographers reports:	
: 18/1/99	
20/1/99	
14/1/99	
: 20/1/99	
18/1/99	
documentation	
from	
l/c no	
tracing file	
3 file - Volume 54:	
file - "	
" - Volume 53	
1980	
a/c & Tracing	
a/c	
d.) Correspondence file	
correspondence file	
correspondence file	
meeting notes file	
correspondence file	
correspondence file	
correspondence file	
correspondence file	
Inspectors correspondence file	

**Shelf 3**

	Correspondence file – (Banks etc. 22/10/98 – 9/2/99)
	Tracing
	Tracing
	documents (share register etc.)
	Minutes of the Board Meetings of
	File; documentation on facility to
	file; Financial Statements for y/e 31/12/94; 31/12/93; 31/12/92;
	31/12/91; 30/9/90; 90/9/89; 30/9/88; 30/9/87; 30/9/86
	and tracing for
	documentation on
	Limited
	File
	1 green files re: memorandum
	re correspondence in connection with
	- Statements & Tracing /
	Review of

**Shelf No. 4**

	Loan File review
--	------------------



	<p>...</p> <p>... b</p>
	... memorandum account statements
	... k statements main a/c in \$
	Cash receipts analysis review file for l
	... loan review file
	... file Volume 58
	... file Volume 57
	... a/c's tracing/queries
	... memo. A/c statements (unmarked)

## SAFE NO. 6 - Gerry's Room

### TOP SHELF

C	a/c Stats/Tracing 71-91 Dec. '86 – Nov. '87
C	1977-'79
C	a/c Stats/Tracing '92-Finish, Dec. '87-Oct. '88, Nov. '87 Part 5 Copy 1
	Changes in Static Data 1977
/	23/11/89, 3/1/90-31/3/90. (11) – Copy 2. Folder 09
	File No. 1
	File No. 2
	Credit Committee Meetings Part 1
	is 1983
T	
V	at 1983 1983
	76. Copy
	Ltd. – 1983. Copy 1
	1986 & 1083. Copy 1
/	1. Copy 1
	1976 - 1977

### SHELF 2

	1980
C	Stats & Tracing

	1979	
	1985, 1990, 1991	
	1981	
	'78	
	'83	
	'83	
	'87	
	'86	
	'78	
	'82	
	1982	
	'87	
	1983	
	'89	
	'90	
	'87	
	1983	
	'83	
	'83	
Meeting	(4/8/'89) – Meeting	(17/10/'89)(Copy 4) Part XIV
Meeting	(12/10/'89) – Meeting	(13/12/'89) Copy 4
Meeting	(09/05/90) – Meeting	(14/08/90)- Part XIII
	'89 –	Tracing. Part 2
Correspondence –		- Copy 3 –
No. 15,		
File (1) Report on		
Share Registers Subsidiary Companies		
Report on	76/81	
D 10 – Divisional Report.		- Copy 2



	'90 - July '91 (13) Copy 1
	Meeting No. 334 (18/01/90) - Meeting No. 340 (12/02/90) - Copy 4
	Meeting No. 341 (6 <sup>th</sup> March '90) - Meeting No. 345 (3 <sup>rd</sup> May '90) - Copy 4 - Part XV
	Meeting No. 295 (24 <sup>th</sup> January, 1989) to Meeting No. 304 (7 <sup>th</sup> April, 1989)
	Meeting No. 305 (28/4/89) to Meeting No. 311 (8/6/89). Part XII
	3 (17) - Copy 2. Folder 17. D 6

**SHELF NO. 3**

	rs. Reports of Accounts
	Contract Notes
	1978
	'86
	1978
	; 1976
	s 1991
	; 1989
	1990
	1985
	. 1980
	, 1993
	1978
	From January, 1993
	1989
	Loan File
	n 1983, 1994
	S . 1982
	C - Guarantee
	1. '77

	F
	lr
	(1)
	(4)
	'89
	e 1983
	'79
	1. '83
	I
	HC
	y (1)
	/ 1988
	Company
	- 1985
	ments
	1976
	1980
	1976
	(a)(1)
	(b)(1)
	(4)
	I (1)
	(1)
	(1)

	!
	1A
	1B
	s (1)

**SHELF NO. 4**

	y (1)
	(2)
	s (1)
	Stats/Tracing. Part 1/1. Copy 1
	Stats Tracing . 18/4/88 - 4/10/89
	(4)
	s 2B
	(1)
	(2)
	s (1)



SAFE NO. 9 - JOHN'S ROOM

TOP SHELF

31/12/91 to 31/12/96	
Loans	
Loans	
Affidavitt	
File No. 15	
d. Loan Documentation	
Review of Loan Files -	(16)
Review of Loan Files -	
Review of Loan Files -	
Review of Loan Files -	
	'80. Copy 1
	Copy 1
	Copy 1
	Copy 1
	Copy 1
	'87. Copy 1
	1978
File II 2/92 - 11/92	
3/1986 - 10/1992	
	Copy 1
	Copy 1
	1983. Copy 1
	'78 - '88 & '90. Copy 1
	Copy 1
	From Jan. 1993. Copy 1
	Dead Papers. Copy 1
	1986, 1980, 1978, 1977 & 1976. Copy 1

Miscellaneous ( )	Copy 1
	1. Copy 1
	Copy 1
	2). Copy 1
	76. Copy 1
	Dead Papers. Copy 1
Co. 1	1. Dead Papers. Copy 1
	Dead Papers. Copy 1
	Dead Papers (Debenture dd.24/9/74). Copy 1
	3. Copy 1
	76. 5. Copy 1
	1980. Copy 1
	1977. Copy 1
	Copy 1
	87. Copy 1
	Copy 1
	Copy 1
	Copy 1
	Copy 1
	Copy 1
	Dead Papers. Copy 1
	Dead Papers. Copy 1
	is Loan. Copy 1
	1. Copy 1
	Copy 1
	3). ( ). Copy 1
	4. Copy 1
	d. Copy 1
	Copy 1
	1. Copy 1
	Collateral. Copy 1
	1 Copy 1
	Dead Papers. Copy 1

	88. Copy 1
	'88. Copy 1
	'76. Copy 1
	1, 82, 83, 84, 85 & 79. Copy 1
	Copy 1.
	'80. Copy 1
	'80. Copy 1
	Copy 1
	Signed copy facility letter (15/10/76). Dead papers
	'87. Copy 1
	Collateral. Copy 1
	Collateral. Copy 1
	Copy 1
	1. Signed copy facility letter (29/6/76). Dead papers
	Ltd. Dead Papers
	Dead Papers. Old Guarantees
	Dead Papers
	Dead Papers
	1. 1978. Copy 1
	Re: C 1983.
	Copy 1
	1978. Copy 1
	1990 (672). Copy 1
	76. Copy 1
	1977. Copy 1.
	'75. Copy 1
	Dead Papers. Copy 1
	Dead Papers. Copy 1
	11/5/76) Dead Papers. Copy 1
	Collateral A/C. Copy 1



	Dead Papers. Copy 1
	Copy 1
	'89
	1980
	Dead Papers
	1985
	1984
	1983
	d. 1983
	'83
	'89
	1980
	1988
	gs 1980
	1980
	1980
	1980
	l. 1988 (In Receivership)
	1988
	1976
	Jan '86
	d. - 1980. Copy 1
	a. Copy 1
	- 1980. Copy 1
	. Copy 1
	- 1991. Copy 1
	'76, '77, 87. Copy 1
	d. Collateral a/c Copy 1
	. Copy 1
	Dead Papers. .. Copy 1



	1. Copy 1	
	Ltd.	
	Copy 1	
		89
		1989
		1983
		85
		89
		91
	Copy 2	
	Copy 1	
	Copy 1	
	Copy 1	
		83
		1990
		1985 - 1988
		1991
	( ) Copy 1	

**SHELF 2**

	<b>Legal Advice</b>
<b>2</b>	<b>Files on miscellaneous companies documentation.</b>

	Listing of Client Statements – File Number 5
	Copy 1
	Review of Client Statements – Ltd. Loan Files
	used to pull Appendices
	Listing of Client Statements – File Number 1
	Listing of Client Statements – File Number 2
	Listing of Client Statement – File Dept 3
	Listing of Client Statement – File Dept 4
	Listing of Client Statements. Pre January 1986. File Number 1
	Listing of Client Statements. Pre 1 January 1986. File Number 2
	Listing of Client Statements. Pre 1 January 1986. File Number 3
	Listing of Client Statements. Pre 1 January 1986. File Number 4
	Listing of Client Statements. Pre 1 January 1986. File Number 5
	Copy 2

### SHELF 3

	Summary – Reasons for Section 19 Appointment to /
	31/12/85 – 6/11/87
	Documentation ( )
	Loan Files
	Copy 2
	J. '90. Copy
	Copy
	Copy 2.

	n. Copy 2
	1989. Copy
	d. '80. Copy
	'89. Copy
	J. Copy 2
	Copy 2
	Copy 2
J	Decd Papers. Copy
	Copy 2
	'77. Copy
(	'9. Copy
J	Copy
	'77. Copy
	Copy 2
	Co. Ltd.
	n
	y. Copy
	ents





	Executions
	Copy
	Copy 2
	Deed Papers. Copy
	. Copy
	Copy
	. Copy
	Copy 2
	Copy 2
	Copy 2
	Loan. Copy
	Copy
	opy

**SHELF 3**


	Copy 2
	s. Copy 2
	Copy 2
	Copy 2
	(File 1) 1
	s. Copy 2
	Review of Loan Files. (24)
	l. Copy 1
	d. dd. 14/5/75. Copy 1
	. 1986, 1988 & 1990. Copy 1
	). Copy 1
	is. Copy 1
	'75. Copy 1
	Dead Papers. Copy 1
	Dead Papers. Copy 1
	'79. Copy 1
	Dead Papers. Copy 1
	Copy 1
	'85. Copy 1
	s Documentation
	Limited Documentation
	Limited Documentation
Gerry 7/6/01	Stenographer's transcripts of interview with _____ in this Department on Thursday, 15 <sup>th</sup> April, 1999 (4 copies in brown envelope).

	C	Loan Files – Review
		9/89 – 24/12/91
		Loan Fine (File 2)
		or. Copy 3
	Review of C	i. Loan Files
		i. Loan Files. Documents Related to Officers, etc.
	f.	c.- Information provided by the
	Review of	Loan Files – e
		). Copy 1
		Dead Papers. Copy 1
		). Copy 1
		Dead Papers. Copy 1
		'86. Copy 1



College Trustees  
*Top Shelf*

1977	i
1978	
1979	
1980	
1981	
1982	
1983	
1983	(A)
1984	
1985	Copy 1
1986	
1986	(A)
1987	
1988	
1990	
1992	
1993	
1996	