



LG 03-2019

17 June 2019

Revised Code of Conduct for Councillors

Dear Chief Executive,

I wish to inform you that Mr John Paul Phelan T.D., Minister of State for Local Government and Electoral Reform, has approved a revised Code of Conduct for Councillors. English and Irish language versions of the revised Code are enclosed with this circular. The revised Code was approved by the Minister following a review of the previous Code conducted in accordance with the provisions of section 169 of the Local Government Act 2001, which included consultation with the Standards in Public Office Commission (SIPO).

Part 15 of the 2001 Act sets out the ethical framework for local government. This framework imposes a statutory duty on both councillors and employees to maintain proper standards of integrity, conduct and concern for the public interest. Section 169 of the 2001 Act allows the Minister to issue codes of conduct for the guidance of councillors in performing their functions in accordance with the requirements of the ethical framework.

The object of the revised Code of Conduct for Councillors is to:

- Set out principles and standards of conduct, respect, dignity, equality and integrity for councillors in performing their functions and in their relationship with each other Council employees and with the public.
- Inform the public of the conduct it is entitled to expect from its elected representatives.
- Uphold public confidence in local government.

SIPO may have regard to a code of conduct issued under section 169 in the carrying out of its functions in relation to local authorities. Similarly, a court may have regard to a code of conduct issued under section 169 in any proceedings for an offence under Part 15 of the 2001 Act.

I ask that you bring this circular to the attention of your elected members and arrange to have copies of the revised Code of Conduct made available to them. Each councillor should then provide a signed declaration to the Ethics Registrar to the effect that he or she has read and understood the Code and will have regard to and be guided by it in the exercise of his or her functions. The revised Code of Conduct for Councillors will also be made available on the Department's website.

I would also like to take the opportunity to remind local authorities that section 171 of the 2001 Act requires that each councillor must complete and return an annual declaration setting out particulars of his or her declarable interests. For persons who were not previously members of their local authority prior to the 2019 local elections, an annual declaration form must be completed and returned to the Ethics Registrar by Friday 12 July 2019. In the case of persons who were re-elected to the same local authority and had previously submitted an annual declaration for 2019, there is no requirement to submit a further annual declaration until next year. However, such persons should still submit a written return to the Ethics Registrar concerning the new revised Code of Conduct.

- Appendix 1 provides a suggested notice for issue of annual declaration forms.
- Appendix 2 provides notes on Part 15 of the Local Government Act 2001 for Councillors
- Appendix 3 provides annual declaration forms in English and Irish.
- Appendices 4 and 5 are the revised Code of Conduct for Councillors in English and Irish.

Local authorities may wish to note that the Public Sector Standards Bill has been published by the Minister for Public Expenditure and Reform and is currently at Committee State before the Houses of the Oireachtas. This Bill, if enacted, will revoke and replace Part 15 of the 2001 Act with a consolidated ethical framework for the public sector. However, it is expected that in such a scenario any existing requirements under Part 15 of the 2001 Act, as well as the Codes of Conduct, will be carried over and incorporated into the new ethical framework. The Department will keep local authorities informed as this matter progresses.

If you require further information in relation to these matters, please contact Grant Couper at grant.couper@housing.gov.ie or Gary McGuinn at gary.mcguinn@housing.gov.ie.

Yours sincerely



Gary McGuinn
Assistant Principal Officer
Local Government Oversight and Governance

Appendix 1

Suggested Notice for issue by Ethics Registrar requiring submission of Annual Declaration by members

Part 15 of Local Government Act 2001

1. It is my duty in accordance with section 174 of the Local Government Act 2001 (the Act) to issue this notice informing you of your obligations under section 171 of the Act. This notice is being issued to all councillors and to all relevant staff.
2. Section 171 obliges you to prepare and furnish to the Ethics Registrar an annual written declaration containing particulars of your “declarable interests” within the meaning of section 175 of the Act. The prescribed annual declaration form is enclosed for your attention; it sets out the list of “declarable interests” required by the Act. The enclosed form should be completed and furnished to the Ethics Registrar no later than the **last day of February** and failure to do so is an offence under the Act.
3. The form is to be completed in respect of your declarable interests held during the period between the date of your previous declaration and the date of this declaration. Please remember to sign and **date** the form. (However if this is your first declaration, it needs to be completed in respect of your declarable interests held during the 12 month period prior to and including the date of your signing it.)
4. The onus is on each councillor to complete and furnish the annual declaration. If you do not have an interest to declare please enter 'nil' on the form, where appropriate. Members must also provide a statement that they are not subject to disqualification¹.
5. Your attention is drawn to the Code of Conduct for Councillors, which is attached, and to the requirement in section 169 of the Act that each member shall have regard to and be guided by the Code of Conduct in the exercise of his or her functions. The annual declaration form attached includes –
 - a declaration that you have read the Code of Conduct for Councillors and that you understand its meaning, and
 - an undertaking to have regard to and be guided by the Code of Conduct for Councillors in the exercise of your functions.

Signed: _____ **Ethics Registrar. Dated :** _____ **20**_____

¹ [Section 13 of the Local Government Act 2001](#) as amended by the [Health Act 2004](#) and the [Child and Family Agency Act 2013](#) sets out the various disqualifications from local authority membership which apply. Among those disqualified are –

persons employed by local authorities, the Health Service Executive or the Child and Family Agency other than those designated by order under section 161(1)(b) of the Act (e.g. the [Local Government Act 2001 \(Section 161\) Order 2004 \(S.I. No. of 216/2004\)](#)), Gardaí, members of Defence Forces, civil servants, and those convicted of certain offences.

[Section 15 of the Act](#) provides that it is an offence for a person to act as a member of a local authority when disqualified.

Appendix 2

Notes for Councillors on Part 15 of Local Government Act 2001 Ethical Framework for the Local Government Service

These notes have been prepared by the Department for the assistance of elected members of local authorities in relation to Part 15 of the Local Government Act 2001 and in particular relate to the annual declaration system, disclosure of interests at meetings and the Code of Conduct for Councillors.

Part 1 Summary of main provisions of Part 15

Part 2 Annual declaration requirements

Part 3 Disclosure requirements at meetings

Part 4 Code of Conduct for Councillors

In these notes:

“the Act” means the Local Government Act 2001 (No. 37 of 2001) as amended and references to sections are references to sections of that Act;

“Part 15 Regulations 2015” means the Local Government Act 2001 (Part 15)

Regulations 2015 (SI No. 29 of 2015) which replace the Local Government Act 2001 (Part 15) Regulations 2004 (SI No. 770 of 2004).

These notes are for assistance only. They do not purport to be a legal interpretation of the Act or the Part 15 Regulations 2015 which should be consulted.

Part 1

Local Government Act, 2001 – Part 15

Main Provisions for Local Authority Elected Members

Section 168

It is your duty to maintain proper standards of integrity, conduct and concern for the public interest.

Section 169

Separate codes of conduct (one for members and one for employees) have been issued by the Minister setting out standards of integrity.

Section 170

You are prohibited from seeking, exacting or accepting a fee, reward or favour for anything done or not done by virtue of your office.

Section 171

You must furnish an annual declaration of your ‘declarable interests’. The necessary forms* will issue to all councillors and relevant staff in early January, or as soon thereafter in that month as is practicable, for completion and return by end February. ‘Declarable interests’ are set out in section 175 of the Act and listed on the declaration form.

Section 172

A public register of declarable interests must be maintained by the authority.

Section 173/4

An officer of the local authority will be assigned the duties of Ethics Registrar with responsibility for issue of Annual Declaration Forms etc.

* As prescribed by Local Government Act 2001 (Part 15) Regulations 2015 (S.I. NO 29 of 2015).

Section 177

You must disclose a pecuniary (i.e. financial) or other beneficial interest, of which you have “actual knowledge”, that you or a connected person has in a matter which arises at a meeting of the local authority or a meeting of a committee, joint committee or joint body of a local authority; and take no part in the discussion or consideration of the matter. If you have “actual knowledge” that such a matter will arise at a meeting at which you will not be present, you must make a disclosure in writing to the Ethics Registrar in advance of the meeting.

You are prohibited from influencing or seeking to influence a decision of the local authority in respect of any matter in which you have “actual knowledge” that you or a connected person has a pecuniary or other beneficial interest.

Section 181

Failure to comply with the requirements of section 171 or 177 of the Act is an offence.

The above or similar requirements also apply to Chief Executives and all other relevant employees.

Queries in relation to Part 15 should be taken up with the local authority.

Part 2

Annual Declaration for Councillors

1. Who must prepare and furnish an annual declaration of interests? (Section 167, 171, 175 and Part 15 Regulations 2015)

If you are a member of a local authority (whether elected or co-opted) you are obliged to prepare and furnish an annual declaration of interests.

2. What interests must I declare? (Section 175)

2.1 The interests you must declare in the prescribed annual declaration form are termed 'declarable interests' and are set out in section 175 of the Act. These interests cover both financial and certain other interests such as land, etc. These declarable interests are listed on the annual declaration form itself which you must complete and which will be forwarded to you by the Ethics Registrar.

2.2 **Section 175** sets out what is meant by a "declarable interest" to be included in the annual declaration under **section 171** and these interests are summarised below -

- any profession, business or occupation of dealing in or developing land
- any other paid employment or occupation
- any interest in land, within the State, including any contract for sale or purchase of land or any option to do so
- any business of dealing in or developing land by a company or body of which the person or their nominee is a member
- shares or investments over €12,697.38 in any company or enterprise
- a directorship or shadow directorship of any company
- a gift, including foreign travel facilities, but excluding gifts from a relative or friend for personal reasons, or gifts less than €634.87
- property or a service supplied or lent at less than commercial rates or free of charge, where the commercial price/consideration was more than €634.87
- a contract or contracts worth more than €6,348.69 for supply of services or goods to a local authority with which the person was any way concerned, directly or indirectly
- a paid position of political adviser, consultant or lobbyist
- any other interest set out in regulations by the Minister (none to date)
- any other interest which the person wishes to volunteer.

2.3 The above interests are largely based on those outlined in the Planning and Development Code and on the registerable interests in the Ethics in Public Office Acts.

2.4 What does the term 'land' cover?

“Land” includes all property including buildings, dwellings, etc. All land interests in the State should be declared. In limited circumstances certain land interests need not be declared¹.

3. What if I have no interests to declare?

You must still sign and date the form and return it to the Ethics Registrar. Please enter ‘nil’ on the form, where appropriate.

4. Do I need to give details of amount or monetary value in the form?

No. [section 171(5)].

5. What time period does my declarable interests have to cover?

The Act and Part 15 Regulations 2015 refer to declarable interests during the ‘appropriate period’. In the case of your first declaration this covers the 12 month period leading up to and including the date you sign the annual declaration form itself. In relation to subsequent declarations you will cover the period between the date you signed the previous declaration and the date you sign the next one.

6. What does the Ethics Registrar do with the annual declaration?

The public register is compiled from the annual declarations furnished by members and relevant employees.

¹ Section 167(3) of the Act provides that where your interest in land or an interest relating to land or any business of dealing in or developing land is by reason only of the beneficial ownership of shares in a company or other body by you, or your nominee and the total nominal value of those shares does not exceed the lesser of €12,697.38; or $\frac{1}{100}$ th part of the total nominal value of either the issued share capital of the company or body or, where that capital is issued in shares of more than one class, the issued share capital of the class or classes of shares in which you have an interest, the annual declaration requirements do not have effect in relation to that interest or interests.

7. When must I furnish the annual declaration form?

7.1 The 'return period' is the period ending on the last day of February. You are therefore obliged to prepare and furnish your annual declaration to the Ethics Registrar no later than the last day of February.

7.2 When must I furnish the annual declaration form in a local election year?

If you are elected to a local authority for the first time (i.e. you were not a member of that particular authority immediately prior to election or co-option) then you must return the annual declaration form no later than 6 weeks from the day you came into office. (Regulation 6(2), Part 15 Regulations 2015). If you have been re-elected to the same local authority and therefore have previously completed your form earlier that year, you will not be issued with a new annual declaration form until the following January. It must then be completed and returned by end of February in the normal course. Only councillors who have been re-elected to their 'own local authority' are not required to complete the annual declaration form mid-year in a local election year.

8. What if I become a member of the local authority later in the year?

If you are co-opted to a local authority during the year, the Ethics Registrar will, as soon as practicable, send you an annual declaration form to complete. You must then return the annual declaration no later than a period of 6 weeks from the date you were co-opted to the local authority. The interests to be declared will cover the 12 month period leading up to and including the date you sign the annual declaration form itself.

9. What is the statement regarding disqualification on the annual declaration? (section 171(2))

The Act requires that the annual declaration form to be completed by members includes a statement that none of the grounds for disqualification set out in certain enactments apply to the person concerned. These disqualifications relate mainly to certain court convictions, or result from failure to furnish certain statements under the local electoral code, or apply to holders of certain positions. The relevant statutory provisions are section 13 and section 182 of the Local Government Act 2001 and section 20 of the Local Elections (Disclosure of Donations and Expenditure) Act 1999.

Part 3

Disclosure of Interests at meetings by Councillors

1. Who must disclose beneficial interests at meetings? (Section 177)

Any member of a local authority or any member of a committee, joint committee or joint body of a local authority is required to disclose pecuniary or other beneficial interests at a meeting of the authority, committee or joint body. This requirement also applies to non-councillor committee members.

2. What interests do I need to disclose at a meeting? (Section 177)

You must disclose any “pecuniary or other beneficial interest”, of which you have “actual knowledge”, that you or a connected person has in, or which is material to any matter proposed or otherwise arises at a meeting of the local authority, committee, joint committee or joint body either as a result of any of its functions or as regards the performance of any of its functions. **See prohibition on influencing such matter in paragraph 9 below.**

3. What is a pecuniary or other beneficial interest? (Section 176)

The Act provides that a “beneficial interest” includes an interest in respect of which -

- a) you or a connected person, or any nominee of yours or of a connected person, is a member of a company or any other body which has a beneficial interest in, or which is material to, any such matter,
- (b) you or a connected person is in a partnership with or is in the employment of a person who has a beneficial interest in, or which is material to, any such matter,
- (c) you or a connected person is a party to any arrangement or agreement (whether or not enforceable) concerning land which relates to any such matter,
- (d) you or a connected person in the capacity as a trustee or as a beneficiary of a trust has a beneficial interest in, or which is material to, any such matter,
- (e) you or a connected person is acting with another person to secure or exercise control of a company which has a beneficial interest in, or which is material to any such matter.

You shall also be deemed to have a beneficial interest to be disclosed if you have “actual knowledge” that you or a connected person has a declarable interest in, or which is material to the matter. Declarable interests are set out in section 175 of the Act and on the annual declaration form which you must complete.

4. What is a connected person? (Section 166)

Your obligation to disclose interests also relates to interests of which you have “actual knowledge” of, of a “connected person”. A “connected person” means a means a brother, sister, parent or spouse or civil partner within the meaning of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 of the person or a child of the person or of the spouse;. A spouse includes a person with whom you are co-habiting.

5. What must I do if I, or a connected person, has a ‘pecuniary or other beneficial’ interest? (Section 177)

You must disclose the nature of your interest or the fact of a connected person’s interest at the meeting before discussion or consideration of the matter begins. You must then withdraw fully from the meeting for so long as that matter is being discussed or considered. The Act provides that you shall take no part in the discussion or consideration of the matter and shall refrain from voting in relation to it.

6. What happens to disclosures made at meetings? (Section 177(3))

The minutes of the meeting must refer to disclosure(s) made and withdrawal(s) from the meeting. The register of interests will also record disclosures.

7. When do I not have to disclose an interest at a meeting?

You do not have to disclose an interest where

- (a) your or a connected person’s interest is so remote or insignificant that it could not reasonably be regarded as influencing a person in considering or discussing, or in voting on, any question with respect to the matter or in performing any function in relation to that matter [section 176(3)(a)].
- (b) where your interest or a connected person’s interest is as a result of being a ratepayer or a local authority tenant, service charge payer, local property tax

payer, etc. and in common with other ratepayers/tenants etc. [section 176(3)(b) and (c) and regulation 8, Part 15 Regulations 2015.]

- (c) in circumstances relating to consideration or performance of functions relating to remuneration, allowances or other payments [regulation 8, Part 15 Regulations 2015).
- (d) where your or your nominee or a connected person's interest in land or an interest relating to land or any business of dealing in or of developing land arises solely through a small shareholding in a company etc. [section 167(3))

8. If I know that I, or a connected person, has an interest in a matter arising at a future meeting at which I know I will not be present? (Section 177(2))

You must disclose this interest in writing to the Ethics Registrar in advance of the meeting.

9. Prohibition on seeking to influence a decision where you or a connected person has a pecuniary or other beneficial interest (Section 177(4))

Section 177(4) provides as follows: “A member of a local authority or of any committee, joint committee or joint body of a local authority shall neither influence nor seek to influence a decision of the authority in respect of any matter which he or she has “actual knowledge” that he or she or a connected person has a pecuniary or other beneficial interest in, or which is material to, any matter which is proposed, or otherwise arises from or as regards the performance by the authority of any of its functions under this or any other enactment.”

10. Code of Conduct for Councillors

Your attention is also drawn to the Code of Conduct for Councillors and in particular the section of the Code concerning conflict of personal and public interest.

Appendix 3

Local Government Act 2001 - Part 15 - Annual Declaration

Form A

Parts 1 & 2 – Local Authority Members

An tAcht Rialtais Áitiúil 2001 – Cuid 15 – Dearbhú Bliantúil

Foirm A

Cuid 1 & 2 – Comhaltaí Údaráis Áitiúil

Schedule – S.I. No. 29 of 2015

Part 1

Form A – Local Authority Members

Council

Local Government Act 2001 - Part 15 - Annual Declaration

Name	
Date of election or co-option	
Appropriate period [◇]	

1. I hereby furnish the following particulars of my declarable interests as required by section 171 of the Local Government Act 2001 and which I have set out at paragraphs 1 to 10 of this form. None of the grounds for disqualification referred to in section 13, or 182 of the Local Government Act 2001 or under section 20 of the Local Elections (Disclosure of Donations and Expenditure) Act 1999 apply to me,
2. I hereby declare that I have read the Code of Conduct for Councillors and further declare that I understand its meaning, and
3. I hereby undertake to have regard to and be guided by the Code of Conduct for Councillors in the exercise of my functions. (The Code of Conduct for Councillors was issued by the Minister under section 169 of the Local Government Act 2001).

Signed: _____ Dated: _____

[◇] **Appropriate Period**

Appropriate period means the period to be covered when giving particulars of declarable interests. For a first declaration this means the period of 12 months leading up to and including the day the form is signed by you. In relation to subsequent declarations it is the period between the date of your previous declaration and the date of the next declaration.

Part 2

Declarable Interests

In relation to each of the following declarable interests as specified in section 175 of the Local Government Act 2001, you should provide particulars of any such interests held by you (or your nominee as may be required) during the appropriate period. The amount or monetary value of any declarable interests need not be specified. Notes related to certain declarable interests are at the back of this form.

1. Profession, occupation, etc. relating to dealing in or developing land

Any profession, business or occupation in which you are engaged or employed, whether on your own behalf or otherwise, and which relates to dealing in or developing land during the appropriate period.

Description of profession, occupation etc. relating to land	Business Address

2. Other profession, occupation, etc.

Any other remunerated trade, profession, employment, vocation, or other occupation held by you during the appropriate period.

Description of profession, occupation, etc.	Business Address

3. Land (ownership, interest)

Any estate or interest you have in landⁱ in the State (including the case where you or your nominee, is a member of a companyⁱⁱ or other body which has an estate or interest in land) during the appropriate period and without prejudice to the foregoing an interest in land shall be deemed to include

- (a) your interest in any contract entered into by you for the purchase or sale of land, whether or not a deposit or part payment has been made under the contract; and
- (b) your interest in any option held by you to purchase or sell land, whether or not any consideration has been paid for it, or land in respect of which such an option has been exercised by you but which has not yet been conveyed to you,

but excluding an interest to which section 167(3) of the Act relatesⁱⁱⁱ.

Property Address	Purpose for which used

4. Company business of dealing in land, etc.

Any business of dealing in or developing land^{iv} carried on during the appropriate period by a company or other body of which you, or any nominee of yours, is a member, if not declared elsewhere in this form.

5. Shares etc.

Any holding^v by you of shares in, or bonds or debentures of, or other like investments in, a particular company or other enterprise or undertaking (which does not relate to land or any business of dealing in or developing land) if the aggregate value of the holding exceeded €12,697.38 at any time during the appropriate period.

Name and address of Company where shares etc. are held	Nature of Business of Company etc.

6. Directorships

Any directorship or shadow directorship^{vi} of any company held by you during the appropriate period other than one held by virtue of membership of or employment by a local authority.

Business Address of Company	Nature of Business

7. Gifts, Property and Services

Gifts

- (1) Any gift, including foreign travel facilities, given to you during the appropriate period, but excluding
- (a) a gift given to you by a relative or friend of yours or of your spouse, or of your child or of a child of your spouse [spouse includes a person with whom you are co-habiting] for purely personal reasons only;
 - (b) a gift given to you, or gifts given to you by the same person, during the appropriate period, as respects which the value, or the aggregate value, of the property the subject of the gift or gifts did not exceed €634.87 at any time during the appropriate period;
 - (b) a donation which you have already declared in a current donation statement under the Local Elections (Disclosure of Donations and Expenditure) Act 1999.

Property and Services^{vii}

- (2) (a) Any property supplied or lent, or a service supplied to you, once or more than once by the same person, during the appropriate period, 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 €634.87 or which in the aggregate exceeded €634.87; or
- (b) any property supplied or lent, or a service supplied to you, once or more than once by the same person, during the appropriate period, free of charge if the commercial consideration or considerations, or the commercial price or prices was, or were more than €634.87 or which in the aggregate exceeded €634.87; but for both (a) and (b) excluding
- (i) property supplied or lent or a service supplied to you by a relative or friend of yours, or of your spouse, where such supply or loan was in the nature of a gift to you and for personal reasons only,
 - (ii) a donation which you have already declared in a current donation statement under the Local Elections (Disclosure of Donations and Expenditure) Act 1999.

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

8. Local Authority Contracts

Any contract to which you were a party, or were in any other way, directly or indirectly interested for the supply of goods or services to a local authority during the appropriate period, if the value of the goods or services supplied during the period exceeded €6,348.69 or, in case other goods or services were supplied under such a contract to a local authority during that period, if the aggregate of their value exceeded €6,348.69.

Name and Address of Contractor	Description of Contract	Local Authority Concerned

9. Political or public affairs/lobbyist etc.

Any remunerated position held by you as a political or public affairs lobbyist, consultant or adviser during the appropriate period.

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

10. Any Other Additional Interests

Any other interest which you may wish to volunteer.

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NOTES

Appropriate Period

Appropriate period means the period to be covered when giving particulars of declarable interests. For a first declaration appropriate period means the period of 12 months leading up to and including the day the annual declaration form is signed by you. In relation to subsequent declarations it is the period between the date of your previous declaration and the date of the next declaration.

Non Declaration of Amount(s)

The amount or monetary value of any declarable interest need not be specified. (Section 171(5)) of the Act).

Land

i “land” includes all property including buildings, dwellings, etc.. All land interests in the State should be declared.

Company

ii Where any body which is a company within the meaning of section 155 of the Companies Act, 1963 is deemed under that section to be a subsidiary of another or to be another such company’s holding company, a person who is a member of the first-mentioned such company is deemed also to be a member of the other company for the purposes of annual declaration. (Section 166(3) of the Act).

Non-declaration of certain land interests

iii An interest in land or an interest relating to land or any business of dealing in or developing land does not have to be declared where such interest is by reason only of the beneficial ownership of shares in a company or other body by you or by your nominee and the total nominal value of those shares does not exceed the lesser of €12,697.38, or $\frac{1}{100}$ th part of the total nominal value of either the issued share capital of the company or body or, where that capital is issued in shares of more than one class, the issued share capital of the class or classes of shares in which you have an interest. Section 167(3) of Act refers.

Declarable Interest no. 4

^{iv} See note iii above.

Holding (shares etc.)

^v "holding" does not include money in a current, deposit or other similar account with a financial institution (see declarable interest no. 5).

Shadow Directorship

^{vi} "shadow directorship" means the position held by a person who is a shadow director for the purposes of the Companies Acts, 1963 to 1999. (see declarable interest no. 6).

Declarable Interest no. 7

^{vii} Insofar as services at (2) of declarable interest no. 7 relate to legal or medical services, it is only necessary to state that such services were supplied.

Sceideal – I.R. Uimh. 29 de 2015

Cuid 1

Foirm A – Comhaltaí Údaráis Áitiúil

Comhairle

An tAcht Rialtais Áitiúil 2001 – Cuid 15 – Dearbhú Bliantúil

Ainm	
Dáta an tofa nó an chomhthofa	
Tréimhse chuí [◇]	

1. Soláthraím leis seo na sonraí seo a leanas a bhaineann leis na leasanna is gá dom a fhógairt mar a cheanglaítear le halt 171 den Acht Rialtais Áitiúil 2001 agus atá leagtha amach agam i mír 1 go 10 ar an bhfoirm seo. Níl feidhm ag aon cheann de na forais dícháilithe dá dtagraítear in alt 13 ná 182 den Acht Rialtais Áitiúil 2001 ná faoi alt 20 den Acht um Thoghcháin Áitiúla (Síntiúis agus Caiteachas a Nochtadh) 1999 maidir liom,
2. Dearbhaím leis seo gur léigh mé an Cód Iompair i gcomhair Comhairleoirí agus dearbhaím freisin go dtuigim an bhrí atá leis, agus
3. Geallaim leis seo féachaint do agus a bheith treoraithe ag an gCód Iompair i gcomhair Comhairleoirí i bhfeidhmiú na bhfeidhmeanna a thugtar dom. (D'eisigh an tAire an Cód Iompair i gcomhair Comhairleoirí faoi alt 169 den Acht Rialtais Áitiúil 2001.)

Sínithe ag: _____ Dáta: _____

◇ Tréimhse chuí

Ciallaíonn tréimhse chuí an tréimhse arna clúdach agus sonraí á dtabhairt faoi leasanna is gá a fhógairt. I gcás an chéad dearbhaithe ciallaíonn sin an tréimhse 12 mí roimh agus lena n-áirítear an lá a shíníonn tú an fhoirm. I ndáil le dearbhuithe ina dhiaidh sin is í an tréimhse an tréimhse idir an dáta a ndearna tú an dearbhú roimhe sin agus dáta an chéad dearbhaithe eile.

Cuid 2

Leasanna Is Gá a Fhógairt

I ndáil le gach aon cheann de na leasanna is gá a fhógairt seo a leanas arna sonrú in alt 175 den Acht Rialtais Áitiúil 2001, is cóir duit sonraí maidir le haon leasanna den sórt sin a bhí ar teachtadh agat (nó ag d'ainmní de réir mar a cheanglaítear) le linn na tréimhse cuí a sholáthar. Ní gá méid ná luach airgid aon leasanna is gá a fhógairt a shonrú. Tá nótaí a bhaineann le leasanna áirithe is gá a fhógairt ar chúl na foirme seo.

1. Gairm, slí bheatha, agus araile a bhaineann le bheith ag déileáil i dtalamh nó a bheith ag forbairt talún

Gairm, gnó nó slí bheatha ar bith ina bhfuil tú rannpháirteach nó fostaithe, cibé acu ar do shon féin nó eile, agus a bhaineann le bheith ag déileáil i dtalamh nó a bheith ag forbairt talún le linn na tréimhse cuí.

Tuairisc ar an ngairm, ar an tslí bheatha agus araile a bhaineann le talamh	Seoladh Gnó

2. Gairm, slí bheatha eile, agus araile

Ceird, gairm, fostaíocht, gairm bheatha, nó slí bheatha ar bith eile ar luach saothair a bhí agat le linn na tréimhse cuí.

Tuairisc ar an ngairm, ar an tslí bheatha agus araile	Seoladh Gnó

3. Talamh (úinéireacht, leas)

Eastát nó leas ar bith atá ar teachtadh agat i dtalamhⁱ sa Stát (lena n-áirítear i gcás gur comhalta tú nó gur comhalta é nó í d'ainmní de chuideachtaⁱⁱ nó de chomhlacht eile ag a bhfuil eastát nó leas i dtalamh) le linn na tréimhse cuí agus gan dochar don mhéid sin roimhe seo measfar go bhfolaíonn leas i dtalamh

- (a) leas a bhí agat in aon chonradh a rinne tú chun talamh a cheannach nó a dhíol, cibé acu an raibh nó nach raibh éarlais nó páirt-íocaíocht tugtha faoin gconradh; agus
- (b) leas a bhí agat in aon rogha a bhí ar teachtadh agat chun talamh a cheannach nó a dhíol, cibé acu ar íocadh nó nár íocadh aon chomhaoin i leith na rogha sin, nó talamh maidir lenar fheidhmigh tú rogha den sórt sin ach nár tíolacadh duit fós,

ach gan leas lena mbaineann alt 167(3) den Acht maidir leisⁱⁱⁱ, a áireamh.

Seoladh Maoine	An cuspóir atá le húsáid na maoine

4. Gnó cuideachta a bhíonn ag déileáil i dtalamh, agus araile.

Gnó ar bith ag déileáil i dtalamh nó ag forbairt talún^{iv} a rinne cuideachta nó comhlacht eile ina bhfuil tú, nó aon ainmní leat, mar chomhalta, le linn na tréimhse cuí, más rud é nár dearbhaíodh an ní sin in áit éigin eile ar an bhfoirm seo.

5. Scaireanna agus araile

Aon sealúchas^v a bhí ar teachtadh agat i scaireanna, nó i mbannaí nó i mbintíúir, nó aon infheistíochtaí eile dá samhail, i gcuideachta ar leith nó i bhfiontar nó i ngnóthas eile (nach mbaineann le talamh ná le haon ghnó a bhaineann le bheith ag déileáil i dtalamh nó ag forbairt talún) i gcás gur mhó ná €12,697.38 ag tráth ar bith le linn na tréimhse cuí luach comhiomlán an tsealúchais.

Ainm agus seoladh na Cuideachta a bhfuil scaireanna agus araile inti	Cineál Gnó na Cuideachta agus araile.

6. Stiúrthóireachtaí

Stiúrthóireacht nó stiúrthóireacht fholaitheach^{vi} ar bith a bhí ar teachtadh agat in aon chuideachta le linn na tréimhse cuí seachas stiúrthóireacht nó stiúrthóireacht fholaitheach a bhí ar teachtadh de bhua ballraíochta nó fostaíochta in údarás áitiúil.

Seoladh Gnó na Cuideachta	An Cineál Gnó

7. Bronntanais, Maoine agus

Seirbhísí Bronntanais

- (1) Bronntanas ar bith, lena n-áirítear saoráidí taistil thar lear, a tugadh duit le linn na tréimhse cuí, ach gan
- (a) bronntanas a thug gaol nó cara leat nó cara le do chéile, nó le do leanbh nó le leanbh do chéile [folaíonn céile duine lena gcónaíonn tú] duit ar chúiseanna pearsanta amháin;
- (b) bronntanas nó bronntanais a thug an duine céanna duit le linn na tréimhse cuí agus nár mhó ná €634.87 ag tráth ar bith le linn na tréimhse cuí, maidir leis nó maidir leo luach ná luach comhiomlán na maoine arbh é ábhar an bhronntanais é nó arbh iad ábhar na mbronntanas iad;
- (c) síntiús atá dearbhaithe agat cheana féin i ráiteas reatha síntiúis faoin Acht um Thoghcháin Áitiúla (Síntiúis agus Caiteachas a Nochtadh) 1999, a áireamh.

Maoin agus Seirbhísí^{vii}

- (2) (a) Maoin ar bith a sholáthair an duine céanna duit nó a thug an duine céanna ar iasacht duit, nó seirbhís a sholáthair an duine céanna duit, uair amháin nó níos mó ná uair amháin, le linn na tréimhse cuí, ar chomaoin nó ar chomaoiní, nó ar phraghas nó ar praghsanna níos lú ná an chomaoin nó na comaoiní tráchtála, nó an praghas nó na praghsanna tráchtála, de níos mó ná €634.87 nó go raibh an comhiomlán níos mó ná €634.87; nó
- (b) maoin ar bith a sholáthair an duine céanna duit nó a thug an duine céanna ar iasacht duit, nó seirbhís a sholáthair an duine céanna duit, uair amháin nó níos mó ná uair amháin, le linn na tréimhse cuí, saor in aisce i gcás go raibh an chomaoin nó na comaoiní tráchtála, nó an praghas nó na praghsanna tráchtála níos mó ná €634.87 nó go raibh an comhiomlán níos mó ná €634.87; ach i gcás (a) agus (b) iad araon gan
- (i) maoin a sholáthair nó a thug gaol nó cara leat, nó cara le do chéile ar iasacht duit, nó seirbhís a sholáthair gaol nó cara leat, nó cara le do chéile duit i gcás gur cineál bronntanais é an soláthar nó an iasacht a tugadh duit agus ar chúiseanna pearsanta amháin,
- (ii) síntiús atá dearbhaithe agat cheana féin i ráiteas reatha síntiúis faoin Acht um Thoghcháin Áitiúla (Síntiúis agus Caiteachas a Nochtadh) 1999, a áireamh.

Tuairisc ar an mBronntanas, Maoin agus/nó Seirbhís	Ainm agus Seoladh an Tairbhí, an tSoláthraí agus/nó an Iasachtóra

8. Conarthaí Údaráis Áitiúil

Conradh ar bith inar pháirtí tú, nó ina raibh leas agat in aon slí eile, go díreach nó go neamhdhíreach, maidir le soláthar earraí nó seirbhísí d'údarás áitiúil le linn na tréimhse cuí, i gcás gur mó ná €6,348.69 luach na n-earraí nó na seirbhísí a soláthraíodh le linn na tréimhse, nó más rud é gur soláthraíodh earraí nó seirbhísí eile faoi chonradh den sórt sin d'údarás áitiúil le linn na tréimhse sin, i gcás gur mó ná €6,348.69 a luach comhiomlán.

Ainm agus Seoladh an Chonraitheora	Tuirisc ar an gConradh	Údarás Áitiúil lena mBaineann

9. Gnóthaí Polaitíochta nó Poiblí/brústocaire agus araile.

Post ar bith ar luach saothair a bhí agat mar bhrústocaire, sainchomhairleoir nó comhairleoir gnóthaí polaitíochta nó poiblí le linn na tréimhse cuí.

Tuirisc ar an bPost	Ainm agus Seoladh an Duine / na Cuideachta / na hEagraíochta

10. Leasanna Breise ar Bith Eile

Leas ar bith eile ar mian leat eolas a chur ar fáil faoi go deonach.

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NÓTAÍ

Tréimhse Chuí

Ciallaíonn tréimhse chuí an tréimhse arna clúdach agus sonraí á dtabhairt faoi leasanna is gá a fhógairt. I gcás an chéad dearbhaithe ciallaíonn tréimhse chuí an tréimhse 12 mí roimh agus lena n-áirítear an lá a shíníonn tú an fhoirm dhearbhaithe bhliantúil. I ndáil le dearbhuithe ina dhiaidh sin is í an tréimhse an tréimhse idir an dáta a ndearna tú an dearbhú roimhe sin agus dáta an chéad dearbhaithe eile.

Neamhdhearbhú an mhéid

Ní gá méid ná luach airgid aon leasanna is gá a fhógairt a shonrú. (Alt 171(5) den Acht).

Talamh

ⁱ folaíonn “talamh” gach maoin lena n-áirítear foirgnimh, áitribh, agus araile. Is cóir gach leas talún sa Stát a dhearbhú.

Cuideachta

ⁱⁱ I gcás aon chomhlacht ar cuideachta é de réir bhrí alt 155 d’Acht na gCuideachtaí, 1963, go measfar, faoin alt sin, cuideachta a bheith ina fochuideachta do chuideachta eile nó cuideachta a bheith ina cuideachta shealbhaíochta ag cuideachta eile den sórt sin, measfar duine gur ball é nó í de chuideachta chéadluaite den sórt sin a bheith freisin ina bhall nó ina ball den chuideachta eile chun críocha an dearbhaithe bhliantúil. (Alt 166(3) den Acht).

Neamhdhearbhú leasanna áirithe talún

ⁱⁱⁱ Ní gá leas i dtalamh ná leas a bhaineann le talamh ná aon ghnó a dhéileálann i dtalamh nó a fhorbraíonn talamh a dhearbhú i gcás gur de bhíthin úinéireacht thairbhiúil amháin leatsa nó le d’ainmní leas den sórt sin i scaireanna i gcuideachta nó i gcomhlacht eile agus nach dtéann luach ainmniúil iomlán na scaireanna sin thar cibé acu is lú €12,697.38 nó 1/100ú cuid den luach ainmniúil iomlán, de scairchaipiteal eisithe na cuideachta nó an chomhlachta nó, i gcás go n-eisítear an caipiteal sin i scaireanna de bhreis ar aon chineál amháin, agus gurb é nó gurb iad an cineál nó na cineálacha scaireanna ina bhfuil leas agat, an scairchaipiteal a eisíodh. Tagraíonn alt 167(3) den Acht.

Leas Is Gá a Fhógairt uimh. 4

^{iv} Féach nóta iii thuas.

Sealúchas (scaireanna agus araile)

^v ní áiríonn “sealúchas” airgead i gcuntas reatha, i gcuntas taisce ná i gcuntas cosúil eile le hinstiúid airgeadais (féach leas is gá a fhógairt uimh. 5).

Stiúrtóireacht Fholaitheach

^{vi} ciallaíonn “stiúrtóireacht fholaitheach” an post atá ag duine atá ina stiúrtóir folaitheach chun críocha Achtanna na gCuideachtaí, 1963 go 1999. (féach leas is gá a fhógairt uimh. 6).

Leas Is Gá a Fhógairt uimh. 7

^{vii} Sa mhéid is a bhaineann na seirbhísí ag (2) le leas is gá a fhógairt uimh. 7 le seirbhísí dlí nó míochaine, ní gá ach a lua gur soláthraíodh seirbhísí den sórt sin.