Ethics in Public Office Acts 1995 and 2001

Statutory Declaration [section 23(1)(b) of Standards in Public Office Act 2001]

I, (name)
Signed
Declared before me (name of witness in capitals), a [notary public] [commissioner for oaths] [peace commissioner] [practising solicitor]
who is identified to me by who is personally known to me, or
whose identity has been established to me before the taking of this Declaration by the production to me of
• passport no issued on by the authorities of (issuing state), which is an authority recognised by the Irish Government, or,
• national identity card no issued on (date of issue) by the authorities of (issuing state), which is an EU Member State, the Swiss Confederation or a Contracting Party to the EEA Agreement, or,
• Aliens Passport no issued on (date of issue) by the authorities of (issuing state), which is an authority recognised by the Irish Government, or,
• refugee travel document no issued on (date of issue) by the Minister for Justice and Equality, or,
• travel document no. (other than refugee travel document) issued on (date of issue) by the Minister for Justice and Equality
at (place of signature)
this day of (date)
Signed (signature of witness)

- * Section 25(1) Subject to the provisions of this section, if a person who is in compliance with the obligations imposed on the person by the Acts (meaning the Tax Acts; the Capital Acquisitions Tax Act 1976, and the enactments amending or extending that Act; the Capital Gains Tax Acts, and the Value-Added Tax Act 1972, and the enactments amending or extending that Act) in relation to -
- (a) the payment or remittance of any taxes, interest or penalties required to be paid or remitted under the Acts to the Revenue Commissioners, and
- (b) the delivery of any returns required to be made under the Acts,

applies to the Collector-General in such form as may be determined by the Revenue Commissioners in that behalf for the purposes of section 23 ..., the Collector General shall issue to the person a certificate (in this Act referred to as "a tax clearance certificate") stating that, at the time of the issue of the certificate, the person is in compliance with those obligations.

- ** Section 25(2) A tax clearance certificate shall not be issued to a person unless-
- (a) the person, and
- (b) if the person is or was a member of a partnership, in respect of the period of the person's membership, the partnership,

is in compliance with the obligations imposed on the person and the partnership by the Acts in relation to the matters specified in paragraphs (a) and (b) of section 25(1)(above).

[The penalty, on conviction, for making a false statutory declaration can be a fine of up to €3,000 and/or up to 6 months imprisonment.]