

Accountable persons. FA87 s14; FA92 s11(1) 521.—(1) In this Chapter, “accountable person” means, subject to subsection (2), a person specified in Schedule 13.

(2) Where any of the persons specified in Schedule 13 is a body corporate, “accountable person” includes any subsidiary of that body corporate where such subsidiary is resident in the State and, for the purposes of this subsection, “subsidiary” has the meaning assigned to it by section 155 of the Companies Act, 1963 .

(3) For the purposes of this Chapter, the Minister for Finance may by regulations extend or restrict the meaning of “accountable person” by adding or deleting one or more persons to or from, as the case may be, the list of persons specified in Schedule 13.

(4) Where regulations are proposed to be made under subsection (3), a draft of the regulations shall be laid before Dáil Éireann and the regulations shall not be made until a resolution approving of the draft has been passed by Dáil Éireann.