

Publication of names of tax defaulters. FA83 s23; FA92 s240(b); WCTIPA93 s3(7); FA97 s158 1086.—(1) In this section—

“the Acts” means—

- (a) the Tax Acts,
 - (b) the Capital Gains Tax Acts,
 - (c) the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act,
 - (d) the Capital Acquisitions Tax Act, 1976 , and the enactments amending or extending that Act,
 - (e) the statutes relating to stamp duty and to the management of that duty, and
 - (f) Part VI of the Finance Act, 1983 ,
- and any instruments made thereunder;

“tax” means income tax, capital gains tax, corporation tax, value-added tax, gift tax, inheritance tax, residential property tax and stamp duty.

(2) The Revenue Commissioners shall, as respects each relevant period (being the period beginning on the 1st day of January, 1997, and ending on the 30th day of June, 1997, and each subsequent period of 3 months beginning with the period ending on the 30th day of September, 1997), compile a list of the names and addresses and the occupations or descriptions of every person—

(a) on whom a fine or other penalty was imposed by a court under any of the Acts during that relevant period,

(b) on whom a fine or other penalty was otherwise imposed by a court during that relevant period in respect of an act or omission by the person in relation to tax, or

(c) in whose case the Revenue Commissioners, pursuant to an agreement made with the person in that relevant period, refrained from initiating proceedings for the recovery of any fine or penalty of the kind mentioned in paragraphs (a) and (b) and, in place of initiating such proceedings, accepted or undertook to accept a specified sum of money in settlement of any claim by the Revenue Commissioners in respect of any specified liability of the person under any of the Acts for—

- (i) payment of any tax,
- (ii) payment of interest on that tax, and

(iii) a fine or other monetary penalty in respect of that tax.

(3) Notwithstanding any obligation as to secrecy imposed on them by the Acts or the Official Secrets Act, 1963 —

(a) the Revenue Commissioners shall, before the expiration of 3 months from the end of each relevant period, cause each such list referred to in subsection (2) in relation to that period to be published in *Iris Oifigiúil*, and

(b) the Revenue Commissioners may at any time cause any such list referred to in subsection (2) to be publicised in such manner as they shall consider appropriate.

(4) Paragraph (c) of subsection (2) shall not apply in relation to a person in whose case—

(a) the Revenue Commissioners are satisfied that, before any investigation or inquiry had been commenced by them or by any of their officers into any matter occasioning a liability referred to in that paragraph of the person, the person had voluntarily furnished to them complete information in relation to and full particulars of that matter,

(b) section 72 of the Finance Act, 1988 , or section 3 of the Waiver of Certain Tax, Interest and Penalties Act, 1993 , applied, or

(c) the specified sum referred to in paragraph (c) of subsection (2) does not exceed £10,000.

(5) Any list referred to in subsection (2) shall specify in respect of each person named in the list such particulars as the Revenue Commissioners think fit—

(a) of the matter occasioning the fine or penalty of the kind referred to in subsection (2) imposed on the person or, as the case may be, the liability of that kind to which the person was subject, and

(b) of any interest, fine or other monetary penalty, and of any other penalty or sanction, to which that person was liable, or which was imposed on that person by a court, and which was occasioned by the matter referred to in paragraph (a).