

Changes to Legislation: as of 14 December 2025, there are changes to this Act which have not been implemented by the Revised Acts editorial team, see highlighted entries [here](#). Note that some amendments may not be in force until commenced by a commencement order or other provision.



Number 8 of 2019

**WITHDRAWAL OF THE UNITED KINGDOM FROM THE EUROPEAN UNION
(CONSEQUENTIAL PROVISIONS) ACT 2019**

REVISED

Updated to 31 January 2020

This Revised Act is an administrative consolidation of the *Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019*. It is prepared by the Law Reform Commission in accordance with its function under the *Law Reform Commission Act 1975* (3/1975) to keep the law under review and to undertake revision and consolidation of statute law.

All Acts up to and including the *Consumer Insurance Contracts Act 2019* (53/2019), enacted 26 December 2019, and all statutory instruments up to and including the *Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019 (Part 15) (Commencement) Order 2020* (S.I. No. 28 of 2020), made 31 January 2020, were considered in the preparation of this Revised Act.

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Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019

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Number 8 of 2019

**WITHDRAWAL OF THE UNITED KINGDOM FROM THE EUROPEAN UNION
(CONSEQUENTIAL PROVISIONS) ACT 2019**

REVISED

Updated to 31 January 2020

An Act to make provision for certain matters consequent on the withdrawal of the United Kingdom from membership of the European Union, and—

- A. in the event of that withdrawal occurring without an agreement between the United Kingdom and the European Union under Article 50 of the Treaty on European Union setting out the arrangements for such withdrawal, to make exceptional provision, in the public interest and having regard to the Common Travel Area between the State and the United Kingdom, to reduce the possibility of a serious disturbance in the economy of the State and in the sound functioning of a number of markets, sectors and fields in the State as a result of withdrawal and to mitigate, where practicable, the effects of such a disturbance should it occur in those circumstances, and
- B. in the event of that withdrawal occurring in circumstances where there is an agreement (setting out the arrangements for such withdrawal) between the United Kingdom and the European Union under Article 50 of the Treaty on European Union, to adapt references in enactments to a Member State of the European Union so that those references include or continue to include, in so far as is necessary to give effect to the terms of such agreement, references to the United Kingdom,

and, for those purposes, to amend certain enactments;

And to amend the [Immigration Act 1999](#), the [Immigration Act 2003](#) and the [Immigration Act 2004](#) to make further provision in relation to the entry into, and removal from, the State of persons;

And to provide for related matters.

[17th March, 2019]

Be it enacted by the Oireachtas as follows:

PART 1

PRELIMINARY AND GENERAL

Short title, collective citations and construction

1. (1) This Act may be cited as the [Withdrawal of the United Kingdom from the European Union \(Consequential Provisions\) Act 2019](#).

- (2) The Health Acts 1947 to 2018 and *Part 2* may be cited together as the Health Acts 1947 to 2019.
- (3) The Industrial Development Acts 1986 to 2014 and *Part 3* may be cited together as the Industrial Development Acts 1986 to 2019.
- (4) The Social Welfare Acts and *Part 11* shall be construed together as one Act.
- (5) The Protection of Employees (Employers' Insolvency) Acts 1984 to 2012 and *Part 12* may be cited together as the Protection of Employees (Employers' Insolvency) Acts 1984 to 2019 and shall be construed together as one Act.
- (6) The Extradition Acts 1965 to 2012 and *Part 13* may be cited together as the Extradition Acts 1965 to 2019.

Commencement

- 2. (1) (a) *Parts 1* and *15* shall come into operation on such day or days as the Minister for Foreign Affairs and Trade may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or different provisions.
- (b) *Part 2* shall come into operation on such day or days as the Minister for Health may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or different provisions.
- (c) *Part 3* shall come into operation on such day or days as the Minister for Business, Enterprise and Innovation may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or different provisions.
- (d) *Part 4* shall come into operation on such day or days as the Minister for Communications, Climate Action and Environment may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or different provisions.
- (e) *Part 5* shall come into operation on such day or days as the Minister for Education and Skills may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or different provisions.
- (f) *Parts 6, 7* and *8* shall come into operation on such day or days as the Minister for Finance may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or different provisions.
- (g) *Parts 9* and *10* shall come into operation on such day or days as the Minister for Transport, Tourism and Sport may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or different provisions.
- (h) *Parts 11* and *12* shall come into operation on such day or days as the Minister for Employment Affairs and Social Protection may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or different provisions.

(i) *Parts 13 and 14* shall come into operation on such day or days as the Minister for Justice and Equality may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or different provisions.

(2) A power under this section to appoint a day on which a Part (or a provision thereof) shall come into operation, whether generally or otherwise, includes a power to appoint a particular time, on a particular day, at which the Part (or provision thereof) shall come into operation, whether generally or otherwise, and, accordingly, where a time is so appointed, the Part concerned (or provision thereof) shall come into operation at that time, whether generally or otherwise.

Annotations

Editorial Notes:

- E1** A table of provisions and commencement dates is available linked from the Act at http://www.irishstatutebook.ie/eli/isbc/2019_8.html.
- E2** Power pursuant to section exercised (31.01.2020) by *Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019 (Part 15) (Commencement) Order 2020* (S.I. No. 28 of 2020).
2. The 31st day of January 2020 at 11:00 p.m. is appointed as the day on which and the time at which Part 15 of the Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019 (No. 8 of 2019) shall come into operation.
- E3** Power pursuant to section exercised (15.07.2019) by *Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019 (Part 14) (Commencement) Order 2019* (S.I. No. 346 of 2019).
2. The 15th day of July 2019 is appointed as the day on which Part 14 of the Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019 (No. 8 of 2019) shall come into operation.
- E4** Power pursuant to section exercised (26.06.2019) by *Withdrawal Of The United Kingdom From The European Union (Consequential Provisions) Act 2019 (Part 1) (Commencement) Order 2019* (S.I. No. 280 of 2019).
2. The 26th day of June 2019 is appointed as the day on which Part 1 of the Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019 (No. 8 of 2019) shall come into operation.

Expenses

3. The expenses incurred by the Minister for Foreign Affairs and Trade in the administration of this Act, and by any other Minister of the Government in the administration of any other Act in so far as that other Act is amended by this Act, shall, to such extent as may be sanctioned by the Minister for Public Expenditure and Reform, be paid out of monies provided by the Oireachtas.

PART 2

ARRANGEMENTS IN RELATION TO HEALTH SERVICES

Arrangements in relation to health services

4. The **Health Act 1970** is amended by the insertion of the following Part after Part IV:

“PART IVA

ARRANGEMENTS IN RELATION TO HEALTH SERVICES

Arrangements in relation to health services

75A. (1) The Minister may, with the consent of the Minister for Finance and the Minister for Public Expenditure and Reform, make such order or orders as he or she considers necessary to continue in being or carry out any reciprocal or other arrangements in relation to health services which were in operation between the State and the United Kingdom immediately before the withdrawal of the United Kingdom from membership of the European Union.

(2) An order under subsection (1) may specify—

- (a) the category or categories of persons to whom the order applies, and
- (b) the category or categories of health services to which the order applies.

(3) When making an order under subsection (1) the Minister shall have regard to the following:

- (a) the policies and objectives of the Government to enable arrangements in relation to health services to be maintained after the withdrawal of the United Kingdom from membership of the European Union;
- (b) the desirability, in the public interest, of preserving existing arrangements in relation to access to health services in the United Kingdom, in particular the desirability of maintaining access to medically necessary health services;
- (c) the need to ensure the most beneficial, effective and efficient use of resources;
- (d) the policies and objectives of the Government to protect and improve the health and welfare of the public.

(4) In this section, ‘arrangements in relation to health services’ means arrangements between the State and the United Kingdom in respect of the provision of—

- (a) access to health services in the State, and
- (b) reciprocal access to health services in the United Kingdom.

Regulations to give full effect to this Part

75B. (1) The Minister may, with the consent of the Minister for Finance and the Minister for Public Expenditure and Reform, and having regard to the matters specified in section 75A(3), make regulations for the purposes of giving full effect to this Part and such regulations may, in particular, but without prejudice to the generality of the foregoing, provide for all or any of the following:

- (a) the arrangements that shall apply with regard to assessing such classes of persons, including persons residing outside the State,

as may be specified, in relation to access to health services in the State;

- (b) the arrangements that shall apply with regard to assessing, where appropriate (including by reference to such qualifying criteria as may be specified) such classes of persons, as may be specified, in relation to access to planned health services in the United Kingdom;
- (c) the arrangements to be administered by the Health Service Executive to ensure access to planned health services in the United Kingdom;
- (d) the arrangements to be administered by the Health Service Executive to ensure access to health services in the State by persons from the United Kingdom;
- (e) the duties on healthcare providers and healthcare professionals to provide such information as may be prescribed in relation to the health services that they provide to persons from the United Kingdom;
- (f) the method by which payments in respect of health services provided in the United Kingdom are to be calculated and the manner in which such payments will be made by the Health Service Executive to the United Kingdom;
- (g) the charging by the Health Service Executive for the provision of health services provided in the State to persons from the United Kingdom and the method in relation to which charges for such health services will be calculated and levied;
- (h) the manner in which payments in respect of charges referred to in paragraph (g) shall be made to the State by individuals and by the United Kingdom;
- (i) the method by which payments are to be made by the State in respect of health services provided in the United Kingdom and the manner in which such payments will be made by the State to the United Kingdom;
- (j) the method by which charges are to be levied by the State on the United Kingdom in respect of health services provided by or on behalf of the Health Service Executive in the State and the manner in which payments will be made by the United Kingdom to the State;
- (k) the class or classes of persons in respect of whom payments will be made by the State or the United Kingdom, including the methodology used to estimate the number of persons concerned;
- (l) the category or categories of health services in respect of which payments or provision may be made;
- (m) the arrangements that shall apply with regard to payments to be made by the State to the United Kingdom and with regard to payments to be made by the United Kingdom to the State, including the methodology for calculating costs and the levels of reimbursement;
- (n) the basis on which the Health Service Executive may reimburse persons in respect of the cost of health services received and paid for by those persons in the United Kingdom;

- (o) such forms as may be necessary for the purposes of paragraphs (a) to (n);
 - (p) such other related, ancillary, transitional or consequential matters as the Minister considers appropriate.
- (2) Regulations under subsection (1) may—
- (a) apply either generally or to a specified class or classes of persons,
 - (b) apply either generally or to a specified class or classes of health services, and
 - (c) make such adaptations and modifications to the Health Acts 1947 to 2019 or any regulations made under those Acts as the Minister considers necessary for the purpose of bringing those Acts or regulations into conformity with this Part.
- (3) A person who contravenes a provision of regulations made under subsection (1) that is declared in the regulations to be a penal provision shall be guilty of an offence and shall be liable—
- (a) on summary conviction to a class A fine or to imprisonment for a term not exceeding 3 months or both, or
 - (b) on conviction on indictment to a fine not exceeding €300,000 or to imprisonment for a term not exceeding one year or both.

Authorised officers

75C. An authorised officer appointed under Regulation 16 (inserted by Regulation 7 of the European Union (Application of Patients' Rights in Cross-Border Healthcare) (Amendment) Regulations 2015 ([S.I. No. 65 of 2015](#))) of the European Union (Application of Patients' Rights in Cross-Border Healthcare) Regulations 2014 ([S.I. No. 203 of 2014](#)) shall be deemed to be an authorised officer for the purposes of any regulations made under section 75B and Regulation 17 of those Regulations shall apply, for the purposes of any regulations made under section 75B, as if references in the said Regulation 17 to 'these Regulations' and 'this Regulation' were references to regulations made under section 75B and with any other necessary modifications.

Orders and regulations

75D. Every order and regulation under this Part shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the order or regulation is passed by either such House within the next 21 days on which that House sits after the order or regulation is laid before it, the order or regulation shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder."

PART 3

AMENDMENT OF INDUSTRIAL DEVELOPMENT ACTS 1986 TO 2014

Definition (*Part 3*)

5. F1[...]

Annotations**Amendments:**

- F1** Repealed (7.01.2020) by *Industrial Development (Amendment) Act 2019* (46/2019), s. 5, S.I. No. 62 of 2020.

Amendment of Act of 1986**6. F2[...]****Annotations****Amendments:**

- F2** Repealed (7.01.2020) by *Industrial Development (Amendment) Act 2019* (46/2019), s. 5, S.I. No. 62 of 2020.

Amendment of Industrial Development (Enterprise Ireland) Act 1998**7. F3[...]****Annotations****Amendments:**

- F3** Repealed (7.01.2020) by *Industrial Development (Amendment) Act 2019* (46/2019), s. 5, S.I. No. 62 of 2020.

Report on the provision of supports to maintain and grow employment**8. F4[...]****Annotations****Amendments:**

- F4** Repealed (7.01.2020) by *Industrial Development (Amendment) Act 2019* (46/2019), s. 5, S.I. No. 62 of 2020.

PART 4**ARRANGEMENTS IN RELATION TO ELECTRICITY AND FLUORINATED GREENHOUSE GASES****CHAPTER 1***Amendment of Electricity Regulation Act 1999***Supplementary power to modify licence conditions**

- 9.** The **Electricity Regulation Act 1999** is amended by the insertion of the following section after section 14A:

- “**14B.** (1) Notwithstanding sections 8A(4) and 14(6)(a), and any terms and conditions that may apply to a licence, the Commission may modify a condition of a licence where, in consequence of the withdrawal of the United Kingdom from membership of the European Union, the Commission considers it necessary or expedient to do so in order for the State to continue to comply with—
- (a) the European Union rules for cross-border trade in electricity contained within or adopted pursuant to the Electricity Market Regulation as amended from time to time and as supplemented by—
 - (i) network codes established under Article 6 of that Regulation, and
 - (ii) guidelines adopted under Article 18 of that Regulation,
 or
 - (b) the Electricity Market Directive.
- (2) The power to modify under subsection (1) includes the power to make incidental or consequential modifications.
- (3) Before a modification is made under subsection (1), the Commission shall consult—
- (a) the holder of the licence concerned,
 - (b) the Authority, and
 - (c) such other persons as the Commission considers appropriate.
- (4) The Commission shall, as soon as practicable after a modification has been made under subsection (1)—
- (a) notify the parties consulted under subsection (3), and
 - (b) publish the modification on the Commission’s website and in such other manner as the Commission considers appropriate.
- (5) The power to modify under subsection (1) may not be exercised after the end of the period of 1 year from the time at which *Chapter 1 of Part 4 of the Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019* comes into operation.
- (6) Sections 19 to 22 and 29 to 31 shall not apply to a modification under subsection (1).”.

CHAPTER 2

Qualification to carry out activity relating to fluorinated greenhouse gases

Interpretation

10. In this Chapter—

“Agency” means the Environmental Protection Agency;

“equivalent certificate” means an equivalent certificate referred to in paragraph (a), (b), (c) or (d) of [section 11\(1\)](#) or paragraph (a) or (b) of [section 12\(1\)](#);

“equivalent training attestation” means an equivalent attestation referred to in paragraph (e) of [section 11\(1\)](#);

“Minister” means the Minister for Communications, Climate Action and Environment;

“relevant date” means the date of the withdrawal of the United Kingdom from membership of the European Union.

Equivalent certification, equivalent training attestation relating to individuals

- 11.** (1) (a) An individual who, immediately before the relevant date holds a valid certificate issued by a certification body in the United Kingdom under Article 5 of Commission Regulation (EC) No 304/2008 of 2 April 2008¹ in respect of an activity referred to in Article 2(1) of that Commission Regulation is deemed, for the purpose of carrying out that activity, to hold an equivalent certificate.
- (b) An individual who, immediately before the relevant date holds a valid certificate issued by a certification body in the United Kingdom under Article 3 of Commission Regulation (EC) No 306/2008 of 2 April 2008² in respect of an activity referred to in Article 1 of that Commission Regulation is deemed, for the purpose of carrying out that activity, to hold an equivalent certificate.
- (c) An individual who, immediately before the relevant date holds a valid certificate issued by a certification body in the United Kingdom under Article 3 of Commission Implementing Regulation (EU) 2015/2066 of 17 November 2015³ in respect of an activity referred to in Article 1 of that Commission Regulation is deemed, for the purpose of carrying out that activity, to hold an equivalent certificate.
- (d) An individual who, immediately before the relevant date holds a valid certificate issued by a certification body in the United Kingdom under Article 4 of Commission Implementing Regulation (EU) 2015/2067 of 17 November 2015⁴ in respect of an activity referred to in Article 2(1) of that Commission Regulation is deemed, for the purpose of carrying out that activity, to hold an equivalent certificate.
- (e) An individual who, immediately before the relevant date holds a valid training attestation issued by an attestation body in the United Kingdom under Article 3 of Commission Regulation (EC) No 307/2008 of 2 April 2008⁵ in respect of an activity referred to in Article 1 of that Commission Regulation is deemed, for the purpose of carrying out that activity, to hold an equivalent training attestation.
- (2) An individual who holds an equivalent certificate or equivalent training attestation may carry out the activity to which the equivalent certificate or equivalent training attestation relates until the date that is 6 months from the relevant date or the date on which a certificate or training attestation is issued by the Agency under *subsection (3)*, whichever is earlier.

¹ O.J. No. L. 92, 3.4.2008, p. 12

² O.J. No. L. 92, 3.4.2008, p. 21

³ O.J. No. L. 301, 18.11.2015, p. 22

⁴ O.J. No. L. 301, 18.11.2015, p. 28

⁵ O.J. No. L. 92, 3.4.2008, p. 25

- (3) An individual who holds an equivalent certificate or equivalent training attestation shall apply to the Agency not later than 4 months after the relevant date for the issue by it of a certificate or training attestation in respect of the activity to which the equivalent certificate or training attestation relates and such certificate or training attestation shall, subject to *subsection (4)*, be issued by the Agency not later than 6 months after the relevant date.
- (4) The Agency shall issue a certificate or training attestation where an application is made in accordance with the procedures established by the Agency in that behalf.

Equivalent certification relating to companies

- 12.** (1) (a) A company which, immediately before the relevant date holds a valid certificate issued by a certification body in the United Kingdom under Article 8 of Commission Regulation (EC) No 304/2008 of 2 April 2008⁶ in respect of an activity referred to in Article 2(2) of that Commission Regulation is deemed, for the purpose of carrying out that activity, to hold an equivalent certificate.
- (b) A company which, immediately before the relevant date holds a valid certificate issued by a certification body in the United Kingdom under Article 6 of Commission Implementing Regulation (EU) 2015/2067 of 17 November 2015⁷ in respect of an activity referred to in Article 2(2) of that Commission Regulation is deemed, for the purpose of carrying out that activity, to hold an equivalent certificate.
- (2) A company which holds an equivalent certificate may carry out the activity to which the equivalent certificate relates until the date that is 6 months from the relevant date or the date on which a certificate is issued by the Minister under *subsection (3)*, whichever is earlier.
- (3) A company which holds an equivalent certificate shall apply to the Minister not later than 4 months after the relevant date for the issue by the Minister of a certificate in respect of the activity to which the equivalent certificate relates and such certificate shall, subject to *subsection (4)*, be issued by the Minister not later than 6 months after the relevant date.
- (4) The Minister shall issue a certificate where an application is made in accordance with the procedures established by the Minister in that behalf.
- (5) A certificate issued by the Minister under this section shall be valid until the end of the calendar year in which it is issued.

PART 5

AMENDMENT OF STUDENT SUPPORT ACT 2011

Definition (Part 5)

- 13.** In this Part, “Act of 2011” means the **Student Support Act 2011**.

⁶ O.J. No. L. 92, 3.4.2008, p. 12

⁷ O.J. No. L. 301, 18.11.2015, p. 28

Amendment of section 2 of Act of 2011

14. Section 2 of the Act of 2011 is amended by the insertion of the following definition after the definition of “relevant Minister”:

“ ‘relevant specified jurisdiction’ means—

(a) a country that, as respects a class of person standing prescribed under section 14A(1) for the purposes of section 14(1)(aa), is specified in the regulations concerned under section 14A(1) prescribing that class, or

(b) where a class of person stands prescribed under section 14A(3) for the purposes of section 14(1)(aa), Northern Ireland;”.

Amendment of section 7 of Act of 2011

15. Section 7 of the Act of 2011 is amended, in subsection (1), by—

(a) the substitution, in paragraph (e), of “including the State,” for “including the State, or”,

(b) the substitution, in paragraph (f), of “subsection (2), or” for “subsection (2).”, and

(c) the insertion of the following paragraph after paragraph (f):

“(g) an educational institution that provides higher education and training and which—

(i) is situated in a relevant specified jurisdiction, and

(ii) is maintained or assisted by recurrent grants from public funds of that jurisdiction or of any Member State including the State.”.

Amendment of section 8 of Act of 2011

16. Section 8 of the Act of 2011 is amended—

(a) in subsection (2)(k), by—

(i) the insertion, in each of subparagraphs (i) and (ii), of “or (g)” after “section 7(1)(e)”,

(ii) the substitution, in clause (II) of subparagraph (ii), of “Member State, or” for “Member State;”, and

(iii) the insertion of the following subparagraph after subparagraph (ii):

“(iii) in the case of a qualification awarded following the successful completion of a course at an institution mentioned at section 7(1)(g)—

(I) if such recognition is provided for by those laws in the following manner, in a manner provided for by the laws of a relevant specified jurisdiction that correspond to the arrangements, procedures and systems referred to in subparagraph (i), or

(II) if such recognition is not provided for by those laws in that manner, then otherwise in accordance with the laws of the relevant specified jurisdiction;”,

and

- (b) in subsection (3)(c)(i), by the insertion of “or (iii)” after “paragraph (k)(ii)”.

Amendment of section 14 of Act of 2011

17. Section 14 of the Act of 2011 is amended—

(a) in subsection (1)—

- (i) by the insertion of the following paragraph after paragraph (a):

“(aa) a person, other than a person to whom paragraph (a)(i), (ii) or (iii) refers, who is a person of a class that stands prescribed under section 14A(1) or (3) for the purposes of this paragraph,”

- (ii) in paragraph (d), by the substitution of “paragraph (a) or (aa)” for “paragraph (a)”, and

- (iii) in paragraph (e), by the substitution of “paragraph (a), (aa)” for “paragraph (a)”,

- (b) in subsection (2), by the substitution, in each of paragraphs (a) to (c), of “subsection (1)(a) or (aa), as the case may be” for “subsection (1)(a)”,

- (c) by the substitution, in subsection (4), of the following subparagraph for subparagraph (i) of paragraph (b):

“(i) is temporarily resident outside of the State by reason of pursuing a course of study or post-graduate research at an educational institution outside of the State but within—

(I) a Member State, or

(II) a relevant specified jurisdiction,

leading to a qualification that is recognised in accordance with the laws of the Member State or the relevant specified jurisdiction for the recognition of qualifications that correspond to the arrangements, procedures and systems referred to in section 8(2)(k)(i), or if such recognition is not provided for by those laws in that manner then otherwise in accordance with the laws of the Member State or the relevant specified jurisdiction, and”,

(d) in subsection (6)—

- (i) by the deletion of “either”,

- (ii) in paragraph (a), by the deletion of “or”,

- (iii) in paragraph (b), by the substitution of “of 1997), or” for “of 1997).”, and

- (iv) by the insertion of the following paragraph after paragraph (b):

“(c) a person who has a right to enter and be present in the State by reason of—

- (i) an arrangement between the Government and the government of the United Kingdom relating to the lawful movement of persons between the State and the United Kingdom, or

- (ii) an arrangement (other than that referred to in subparagraph (i)) between the State and a relevant specified jurisdiction.”,

(e) in subsection (7), by—

- (i) the insertion of “or, where subsection (1)(aa) applies, in a relevant specified jurisdiction” after “subsection (1)(a)”, and
 - (ii) the substitution of “paragraph (a), (aa)” for “paragraph (a)”,
- and

(f) in subsection (8), by—

- (i) the insertion of “or, where subsection (1)(aa) applies, in a relevant specified jurisdiction” after “subsection (1)(a)”, and
- (ii) the insertion of “or, as the case may be, the relevant specified jurisdiction” after “any of the states”.

Operation of section 14 of Act of 2011 (prescribing of certain matters)

18. The Act of 2011 is amended by the insertion of the following section after section 14:

“14A. (1) Where the Minister is satisfied to do so, having—

- (a) regard to any of the matters specified in subsection (2),
- (b) consulted with the Higher Education Authority, and
- (c) obtained the consent of the Minister for Finance,

he or she may prescribe a class of person, being a national of a country (not being the State or any other state referred to in section 14(1)(a)) specified in the regulations concerned prescribing that class, for the purposes of section 14(1)(aa).

(2) The following matters or any of them are the matters to which the Minister shall have regard for the purposes of prescribing a class of person pursuant to subsection (1):

- (a) whether there are reciprocal arrangements in place with the country specified, as mentioned in subsection (1), in the regulations concerned (the ‘specified country’);
- (b) the requirement for the development of skills and knowledge in sectors of the economy or employment identified as requiring such development of skills and knowledge following advice received by the Minister from such person who has an interest or expertise in educational matters or the development of skills and knowledge as the Minister considers appropriate to consult for that advice;
- (c) the nature and level of the qualification to be awarded to a person, falling within the class proposed to be prescribed, on the successful completion by him or her of the course concerned;
- (d) resources available for the provision of student support;
- (e) any other matters which in the opinion of the Minister are proper matters to be taken into account having regard to the objective of enabling persons to attend courses of higher

education, and the contribution that nationals of the specified country can make to higher education in the State.

- (3) Notwithstanding subsection (1), where the Minister is satisfied to do so because he or she considers that it is necessary having regard to any of the relevant purposes mentioned in subsection (4), he or she may prescribe a class of person, being a national of the United Kingdom, or an Irish citizen, for the purposes of section 14(1)(aa).
- (4) The following are the relevant purposes to which the Minister shall have regard when prescribing a class of person pursuant to subsection (3):
- (a) promoting greater tolerance and understanding between the people of the State and Northern Ireland;
 - (b) promoting the exchange of ideas between the people of the State and Northern Ireland;
 - (c) promoting a greater understanding of, and respect for, the diversity of cultures on the island of Ireland;
 - (d) promoting greater integration and cooperation between the people of the State and Northern Ireland.”.

Free Fees Initiative

19. In respect of the Free Fees Initiative for third level education in the State, periods of residency in the United Kingdom shall be treated similarly to periods of residency in the EEA and citizens of the United Kingdom shall be treated similarly to citizens of the EEA.

PART 6

TAXATION

CHAPTER 1

Definitions

Definitions (Part 6)

20. In this Part—

“Act of 1997” means the [Taxes Consolidation Act 1997](#);

“Act of 1999” means the [Stamp Duties Consolidation Act 1999](#);

“Act of 2010” means the [Value-Added Tax Consolidation Act 2010](#).

CHAPTER 2

Income Tax

Amendment of section 42 of Act of 1997

21. Section 42(1) of the Act of 1997 is amended by the substitution of the following definition for the definition of “relevant State”:

“ ‘relevant State’ means—

(i) a Member State of the European Union, or

(ii) not being such a Member State, an EEA State which is a territory with the government of which arrangements having the force of law by virtue of section 826(1) have been made,

and, in addition to what is specified in paragraphs (i) and (ii), shall be deemed to include the United Kingdom.”.

Amendment of section 128D of Act of 1997

22. Section 128D(1) of the Act of 1997 is amended, in the definition of “trust”, by the insertion, after “EEA State”, in each place where it occurs, of “or in the United Kingdom”.

Amendment of section 128F of Act of 1997

23. Section 128F(1) of the Act of 1997 is amended, in the definition of “qualifying company”, by the insertion, after “EEA State other than the State”, in each place where it occurs, of “or in the United Kingdom”.

Amendment of section 191 of Act of 1997

24. Section 191(1) of the Act of 1997 is amended, in the definition of “comparable overseas scheme”, by the insertion of “or in the United Kingdom” after “(other than the State)”.

Amendment of section 192B of Act of 1997

25. Section 192B of the Act of 1997 is amended, in subsection (2)(c), by the insertion of “or of the United Kingdom” after “European Communities”.

Amendment of section 195 of Act of 1997

26. Section 195 of the Act of 1997 is amended, in subsection (2)(a)(i), by the insertion, after “another EEA State,”, in each place where it occurs, of “or in the United Kingdom,”.

Amendment of section 208A of Act of 1997

27. Section 208A(2) of the Act of 1997 is amended by the insertion of “or in the United Kingdom” after “in an EFTA state”.

Amendment of section 208B of Act of 1997

28. Section 208B(1) of the Act of 1997 is amended in the definition of “qualified person”—

(a) in paragraph (b)(ii), by the insertion of “or in the United Kingdom” after “EFTA state”, and

(b) by the insertion of “or the United Kingdom” after “that EFTA state”.

Amendment of section 244 of Act of 1997

29. Section 244 of the Act of 1997 is amended, in the definition of “qualifying residence”, by the insertion of “or in the United Kingdom” after “in an EEA State”.

Amendment of section 244A of Act of 1997

30. Section 244A of the Act of 1997 is amended, in subsection (3)(f)(i), by the insertion of “or of the United Kingdom,” after “other than the State,”.

Amendment of section 470 of Act of 1997

31. Section 470(1) of the Act of 1997 is amended in the definition of “authorised insurer”—

(a) in paragraph (a)—

(i) by the insertion of “or authorised to carry on such business by the authority in the United Kingdom charged by law with the duty of supervising the activities of undertakings so authorised” after “18 June 1992”, and

(ii) by the insertion of “or in the United Kingdom, as the case may be” after “European Communities”,

and

(b) in paragraph (b)(ii), by the insertion of “, or authorised by the authority in the United Kingdom charged by law with the duty of supervising the activities of undertakings so authorised” after “18 June 1992”.

Amendment of section 472B of Act of 1997

32. Section 472B(1) of the Act of 1997 is amended by the substitution of the following definition for the definition of “sea-going ship”:

“ ‘sea-going ship’ means a ship which—

(a) is registered—

(i) in a Member State’s Register, or

(ii) in a register, governed by the law of the United Kingdom, that, having regard to the purposes that a Member State’s Register serves, is at least equivalent to a Member State’s Register,

and

(b) is used solely for the trade of carrying by sea passengers or cargo for reward,

but does not include a fishing vessel.”.

Amendment of section 472BA of Act of 1997

33. Section 472BA(1) of the Act of 1997 is amended, in paragraph (a) of the definition of “fishing vessel”, by the insertion of “or on the register kept by the United Kingdom that is at least equivalent to the national fishing fleet register that is required to be kept by each Member State” after “30 December 2003”.

Amendment of section 473A of Act of 1997

34. Section 473A(1) of the Act of 1997 is amended in the definition of “approved college”—

- (a) in paragraph (b), by the insertion of “or in the United Kingdom” after “(other than the State)”,
- (b) in paragraph (b)(i), by the insertion of “or of the United Kingdom” after “(including the State)”,
- (c) in paragraph (b)(ii), by the insertion of “or in the United Kingdom where it is situated in the United Kingdom” after “situated”,
- (d) in paragraph (c), by the insertion of “or in the United Kingdom” after “European Union”, and
- (e) in paragraph (d), by the insertion of “(including the United Kingdom)” after “any country”.

Amendment of section 480A of Act of 1997

35. Section 480A(1) of the Act of 1997 is amended, in paragraph (c) of the definition of “relevant individual”, by the insertion of “the United Kingdom,” after “the State,”.

Amendment of section 489 of Act of 1997

36. Section 489 of the Act of 1997 is amended in paragraph (b) of the definition of “unlisted”—

- (a) in subparagraph (i), by the deletion of “or”,
- (b) in subparagraph (ii), by the substitution of “State, or” for “State.”, and
- (c) by the insertion of the following subparagraph after subparagraph (ii):
“(iii) in the United Kingdom.”.

Amendment of section 490 of Act of 1997

37. Section 490 of the Act of 1997 is amended—

- (a) by the substitution of the following subsection for subsection (1):

“(1) In this Part, a company shall be a qualifying company if—

- (a) it is incorporated in the State, in another EEA State or in the United Kingdom, and
- (b) it complies with this section and section 491.”,

and

- (b) in subsection (3)(a)(i), by the insertion of “resident in the United Kingdom” after “resident in the State,”.

Amendment of section 770 of Act of 1997

38. Section 770(1) of the Act of 1997 is amended—

(a) in the definition of “administrator”, by the insertion of “or in the United Kingdom” after “European Communities”, and

(b) by the substitution of the following definition for the definition of “overseas pension scheme”:

“ ‘overseas pension scheme’ means a retirement benefits scheme, other than a state social security scheme, which—

(a) is operated or managed by an institution for occupational retirement provision as defined by Article 6(1) of Directive (EU) 2016/2341 of the European Parliament and of the Council of 14 December 2016⁸ (in this definition referred to as ‘the Directive’) and is established in a Member State of the European Union, other than the State, which has given effect to the Directive in its national law, or

(b) is established in the United Kingdom and is subject to supervisory and regulatory arrangements at least equivalent to those applied under the Directive;”.

Amendment of section 772 of Act of 1997

39. Section 772 of the Act of 1997 is amended, in subsection (2)(c)(i), by the insertion of “or in the United Kingdom, as the case may be,” after “European Communities”.

Amendment of section 772A of Act of 1997

40. Section 772A(1) of the Act of 1997 is amended, in the definition of “promoter”, by the insertion of “or, where that person is established in the United Kingdom, is authorised to transact insurance business by the authority in the United Kingdom charged by law with the duty of supervising such persons” after “5 November 2002”.

Amendment of section 784 of Act of 1997

41. Section 784 of the Act of 1997 is amended—

(a) in subsection (2)(a)(i), by the insertion of “or, where that person is established in the United Kingdom, is authorised to transact insurance business by the authority in the United Kingdom charged by law with the duty of supervising such persons” after “5 November 2002”, and

(b) in subsection (4A)(i), by the insertion of “or in the United Kingdom, as the case may be,” after “European Communities”.

Amendment of section 784A of Act of 1997

42. Section 784A of the Act of 1997 is amended—

(a) in subsection (1)(a), in the definition of “qualifying fund manager”—

(i) in subparagraph (a), by the insertion of “, or of the United Kingdom,” after “the State”,

(ii) by the substitution of the following for subparagraph (b):

⁸ O.J. No. L 354, 23.12.2016, p. 37

“(b) a building society within the meaning of the **Building Societies Act 1989**, or a society established in accordance with the law of a Member State of the European Union, other than the State, or of the United Kingdom, which corresponds to that Act,”

(iii) in subparagraph (j)(ii), by the insertion of “or an authorisation granted by the authority in the United Kingdom charged by law with the duty of supervising persons carrying on the business of insurance in the United Kingdom” after “Directive No. 79/267/EEC”,

(iv) in subparagraph (k)(i), by the insertion of “or the United Kingdom” after “European Communities”, and

(v) in subparagraph (l), by the insertion of “or the United Kingdom” after “European Communities”,

and

(b) in subsection (7)(a)(i), by the insertion of “or in the United Kingdom” after “EEA State”.

Amendment of section 785(1A) of Act of 1997

43. Section 785(1A) of the Act of 1997 is amended by the insertion of “or to a person authorised to transact insurance business by the authority in the United Kingdom charged by law with the duty of supervising such persons” after “5 November 2002”.

Amendment of section 787M of Act of 1997

44. Section 787M(1) of the Act of 1997 is amended—

(a) in the definition of “overseas pension plan”, by the insertion of “the United Kingdom or” after “under the law of”,

(b) in paragraph (b) of the definition of “qualifying overseas pension plan”, by the insertion of “, or under the law of the United Kingdom where the plan is established in the United Kingdom,” after “established”,

(c) in the definition of “relevant migrant member”—

(i) by the substitution of the following for paragraph (a):

“(a) was, at the time the individual first became a member of the pension plan—

(i) a resident of a Member State of the European Union, other than the State, or

(ii) a resident of the United Kingdom,

and entitled to tax relief in respect of contributions paid under the plan under the law of that Member State of the European Union or the United Kingdom, as the case may be,”

(ii) in paragraph (d)(i), by the insertion of “or a citizen of the United Kingdom” after “Communities”, and

(iii) in paragraph (d)(ii), by the insertion of “or a resident of the United Kingdom,” after “other than the State,”

(d) in paragraph (a) of the definition of “resident”, by the insertion of “, or the United Kingdom,” after “Communities”, and

- (e) in the definition of “tax reference number”, by the insertion of “or by the United Kingdom,” after “other than the State,”.

Amendment of section 790B of Act of 1997

- 45.** Section 790B(1) of the Act of 1997 is amended by the substitution of the following definition for the definition of “European State”:

“ ‘European State’ means—

(a) a Member State of the European Union, other than the State,
or

(b) the United Kingdom;”.

Amendment of section 806 of Act of 1997

- 46.** Section 806 of the Act of 1997 is amended by the substitution of the following definition for the definition of “relevant Member State” in subsection (11)(a):

“ ‘relevant Member State’ means—

(i) a state, other than the State, which is a Member State of the European Union, or

(ii) not being such a Member State, a state which is a contracting party to the Agreement on the European Economic Area signed at Oporto on 2 May 1992 as adjusted by the Protocol signed at Brussels on 17 March 1993,

and, in addition to what is specified in subparagraphs (i) and (ii), shall be deemed to include the United Kingdom;”.

CHAPTER 3

Corporation Tax

Amendment of section 243 of Act of 1997

- 47.** Section 243 of the Act of 1997 is amended, in subsection (4)(b), by the insertion, after “European Communities”, in each place where it occurs, of “or the United Kingdom”.

Amendment of sections 410 and 411 of Act of 1997

- 48.** (1) Section 410 of the Act of 1997 is amended by the substitution of the following definition for the definition of “relevant Member State” in subsection (1)(a):

“ ‘relevant Member State’ means—

(i) a Member State of the European Union, or

(ii) not being such a Member State, an EEA State which is a territory with the government of which arrangements having the force of law by virtue of section 826(1) have been made,

and, in addition to what is specified in subparagraphs (i) and (ii), shall be deemed to include the United Kingdom;”.

- (2) Section 411 of the Act of 1997 is amended by the substitution of the following definition for the definition of “relevant Member State” in subsection (1)(a):

“ ‘relevant Member State’ means—

- (i) a Member State of the European Union, or
 - (ii) not being such a Member State, an EEA State which is a territory with the government of which arrangements having the force of law by virtue of section 826(1) have been made,
- and, in addition to what is specified in subparagraphs (i) and (ii), shall be deemed to include the United Kingdom;”.

Amendment of section 438 of Act of 1997

49. Section 438 of the Act of 1997 is amended by the substitution of the following subsection for subsection (6):

“(6) In subsections (1) and (5)(b), the references to an individual shall apply also to a company receiving the loan or advance in a fiduciary or representative capacity and to a company that is resident in neither a Member State of the European Union nor the United Kingdom and, for the purposes of this subsection—

- (a) a company is a resident of a Member State of the European Union if the company is by virtue of the law of that Member State resident for the purposes of tax (being, in the case of the State, corporation tax and, in any other case, being any tax imposed in the Member State which corresponds to corporation tax in the State) in such Member State, and
- (b) a company is a resident of the United Kingdom if the company is by virtue of the law of the United Kingdom resident for the purposes of tax (being any tax imposed in the United Kingdom which corresponds to corporation tax in the State) in the United Kingdom.”.

Amendment of section 486C of Act of 1997

50. Section 486C of the Act of 1997 is amended, in the definition of “new company” in subsection (1)(a), by the substitution of “(other than the State) or in the United Kingdom” for “other than the State”.

Amendment of section 615 of Act of 1997

51. Section 615 of the Act of 1997 is amended, in subsection (2)(b), by the substitution of the following subparagraph for subparagraph (ii):

“(ii) a reference to a company shall apply only to a company which, by virtue of the law of a relevant Member State, is resident for the purposes of tax in such a Member State, and for this purpose—

‘relevant Member State’, in addition to the meaning assigned to that expression by section 616(7), shall be deemed to include the United Kingdom;

‘tax’, in relation to a relevant Member State other than the State, means any tax imposed in the Member State which corresponds to corporation tax in the State.”.

Amendment of section 766 of Act of 1997

52. Section 766 of the Act of 1997 is amended by the substitution of the following definition for the definition of “relevant Member State” in subsection (1)(a):

“ ‘relevant Member State’ means—

(i) a state which is a Member State of the European Union, or

(ii) not being such a Member State, a state which is a contracting party to the EEA Agreement,

and, in addition to what is specified in subparagraphs (i) and (ii), shall be deemed to include the United Kingdom but, for the purposes of the definition of ‘Member State’ in section 769G(1), the portion of this definition that extends to the United Kingdom shall not apply;”.

CHAPTER 4

Capital Gains Tax

Amendment of section 541C of Act of 1997

53. Section 541C(1) of the Act of 1997 is amended, in the definition of “proportion of carried interest derived from the relevant investment”, by the substitution of “(including the State), or in the United Kingdom, of” for “(including the State) of”.

Amendment of section 604A of Act of 1997

54. Section 604A(2) of the Act of 1997 is amended by the substitution of “(including the State) or in the United Kingdom” for “(including the State)”.

CHAPTER 5

Value-Added Tax

Amendment of section 53 of Act of 2010

55. Section 53(3) of the Act of 2010 is amended by the substitution of “and sections 53A and 54” for “and section 54”.

Insertion of section 53A into Act of 2010

56. The Act of 2010 is amended by the insertion of the following section after section 53:

“Postponed accounting

53A. (1) Notwithstanding section 53(3) but subject to subsection (4), an accountable person may account for the tax chargeable under section 3(b) on goods imported into the State by the person in the return to be furnished by the person, under section 76 or 77, in respect of the taxable period in which the tax has become so chargeable.

(2) Where—

- (a) in accordance with subsection (1), goods have been imported by an accountable person without payment of the tax chargeable on the importation of the goods, and
 - (b) the tax is not accounted for in a return furnished by the accountable person under section 76 or 77 in respect of the taxable period in which the tax has become so chargeable,
- the tax chargeable in respect of the importation of the goods shall become due as if this section did not apply.
- (3) Where the Revenue Commissioners are satisfied that—
- (a) an accountable person no longer complies with one or more of the requirements specified in regulations made under section 120(7)(aa)(i), or
 - (b) one or more conditions or restrictions, imposed by regulations made under section 120(7)(aa)(ii) as respects the accounting by an accountable person for tax by the means referred to in subsection (1), are no longer satisfied or are no longer being observed,
- then subsection (4) applies.
- (4) Where this subsection applies, the Revenue Commissioners shall serve a notice in writing (a ‘notice of exclusion’) on the accountable person stating that the person is, from a date specified in the notice, excluded from accounting for tax by the means referred to in subsection (1) and if such a notice is served on that person then the means referred to in subsection (1) for accounting for tax shall, from the date specified in the notice, not be available to that person.
- (5) Where a notice of exclusion is served on a person under subsection (4), the person may appeal the notice to the Appeal Commissioners in accordance with section 949I of the [Taxes Consolidation Act 1997](#), within the period of 30 days after the date of the notice.”.

Amendment of section 56 of Act of 2010

57. Section 56 of the Act of 2010 is amended—

- (a) in subsection (1), in the definition of “qualifying person”—
 - (i) by the deletion of “, or is likely to amount to,” and
 - (ii) by the insertion of “for the period of 12 months immediately preceding the making of an application for authorisation under subsection (2)” after “services”,
- (b) in subsection (2), by the insertion of the following paragraph after paragraph (a):

“(aa) provide in the application form the particulars specified in such regulations as may be made under section 120(7)(ab);”,
- (c) in subsection (3)—
 - (i) by the substitution of the following paragraph for paragraph (a):

“(a) The Revenue Commissioners shall, subject to paragraph (ab), issue to a person, who has made an application under subsection (2), an authorisation in writing where they are satisfied that—

- (i) there is no risk to revenue, and
- (ii) the person—
 - (I) is a qualifying person, and
 - (II) has furnished the particulars, duly certified, as required under subsection (2),
 and if not so satisfied shall refuse to issue the authorisation.”,
- (ii) by the insertion of the following paragraphs after paragraph (a) (amended by *subparagraph (i)*):
 - “(aa) Where the Revenue Commissioners decide under paragraph (a) to refuse to issue an authorisation, they shall give notice in writing to the person concerned of the decision and the reasons for that decision.
 - (ab) An authorisation issued under paragraph (a) shall be subject to the conditions that the authorised person, during the period for which the authorisation is valid, shall—
 - (i) keep full and true records in accordance with section 84, and
 - (ii) comply with the provisions of—
 - (I) this Act,
 - (II) the Tax Acts (within the meaning of [section 1](#) of the [Taxes Consolidation Act 1997](#)),
 - (III) the Capital Gains Tax Acts (within the meaning of [section 1](#) of the [Taxes Consolidation Act 1997](#)),
 - (IV) the statutes relating to the duties of excise and to the management of those duties,
 - (V) the [Customs Act 2015](#), and
 - (VI) any instrument made under any of the enactments referred to in clauses (I) to (V).”,
- (iii) by the insertion of the following paragraph after paragraph (c):
 - “(ca) An authorised person shall, by notice in writing, advise the Revenue Commissioners immediately of any change in the particulars referred to in subsection (2)(aa).”,
 and
- (iv) by the deletion of paragraph (d),
- (d) by the insertion of the following subsections after subsection (3):
 - “(3A) (a) The Revenue Commissioners shall, by notice in writing, cancel an authorisation issued to a person in accordance with subsection (3) where they are satisfied that—
 - (i) the person is no longer a qualifying person,
 - (ii) the person has furnished, or there is furnished on his or her behalf, when making an application under subsection (2) for authorisation, particulars which are, in a material respect, false, incorrect or misleading, or

(iii) the person has failed or is failing to comply with all or any of the conditions set out in subsection (3)(ab).

(b) A cancellation under paragraph (a) shall take effect—

(i) if no appeal is brought under subsection (10), on the date specified in the notice given under paragraph (a), or

(ii) if an appeal is brought under subsection (10), on the date on which the appeal has been finally determined or is withdrawn or abandoned.

(3B) Where—

(a) a person's authorisation is cancelled under subsection (3A), and

(b) it appears to be requisite to the Revenue Commissioners to do so for the protection of the revenue,

the Revenue Commissioners may, notwithstanding any obligations as to secrecy, or other restriction upon disclosure of information imposed on them by any enactment or otherwise—

(i) inform the suppliers to the person to whom the authorisation relates, in so far as is practicable, of—

(I) the cancellation of that person's authorisation,

(II) the number of the authorisation so cancelled,

(III) the date from which the cancellation has effect, and

(IV) the name and address of the person to whom the authorisation issued,

(ii) publish in *Iris Oifigiúil* a notice stating—

(I) that the authorisation has been cancelled,

(II) the number of the authorisation so cancelled,

(III) the date from which the cancellation has effect, and

(IV) the name and address of the person to whom the authorisation issued,

and

(iii) make publicly available the information which has been published in accordance with subparagraph (ii) in any other publication and in any manner, form, format or media.”,

and

(e) by the insertion of the following subsection after subsection (9):

“(10) Any person aggrieved by a decision of the Revenue Commissioners in relation to—

(a) the refusal under subsection (3)(a) to issue an authorisation, or

(b) the cancellation of an authorisation under subsection (3A),

may appeal the decision to the Appeal Commissioners, in accordance with section 949I of the *Taxes Consolidation Act 1997*, within the period of 30 days after the date of the notice of that decision.”.

Amendment of section 58 of Act of 2010

58. Section 58(2) of the Act of 2010 is amended—

(a) by the substitution of the following paragraph for paragraph (a):

“(a) the supply of a traveller’s qualifying goods, where the total value of that supply of goods, including tax, is more than €175, and”,

and

(b) by the insertion of the following paragraph after paragraph (iii):

“(iiia) has, in respect of a traveller whose domicile or habitual residence is in the United Kingdom, proof that—

(I) the goods have been imported into the United Kingdom by or on behalf of the traveller, and

(II) value-added tax and duties of customs and excise, chargeable by virtue of the law of the United Kingdom, have been paid on the importation of those goods,”.

Amendment of section 120 of Act of 2010

59. Section 120 of the Act of 2010 is amended—

(a) in subsection (7)—

(i) by the deletion of “provide for”,

(ii) in paragraph (a), by the insertion of “provide for” before “the repayment”,

(iii) by the insertion of the following paragraphs after paragraph (a):

“(aa) as respects the accounting by an accountable person for tax by the means referred to in section 53A(1)—

(i) specify requirements to be complied with by an accountable person, and

(ii) impose conditions or restrictions that must be satisfied or observed in respect of all steps leading to the accounting for tax by the means so referred to (including conditions or restrictions the purpose of which is to secure that the necessary capacity and capability, on an on-going basis, exists on the part of the accountable person in order for him or her to account for tax by those means),

and regulations under this paragraph may include provision for the furnishing to the Revenue Commissioners of documentation (including with respect to financial transactions entered into by the accountable person with other persons and accounts or facilities held by the accountable person with financial institutions) by the accountable person and provision the

inclusion otherwise of which appears to the Revenue Commissioners to be requisite for the protection of the revenue,

(ab) as respects an application by a person for authorisation in accordance with subsection (2) of section 56, specify the particulars to be included in the application form referred to in that subsection by the person making the application, including, without prejudice to the generality of the foregoing—

(i) the following particulars:

(I) confirmation that full and true records are being kept by the person in accordance with section 84;

(II) confirmation that the person is complying with the provisions of—

(A) this Act,

(B) the Tax Acts (within the meaning of [section 1](#) of the [Taxes Consolidation Act 1997](#)),

(C) the Capital Gains Tax Acts (within the meaning of [section 1](#) of the [Taxes Consolidation Act 1997](#)),

(D) the statutes relating to the duties of excise and to the management of those duties,

(E) the [Customs Act 2015](#), and

(F) any instrument made under any of the enactments referred to in subclauses (A) to (E);

(III) a declaration that the person has not been convicted of any offence under any of the enactments or instruments referred to in clause (II),

and

(ii) the form and manner in which the particulars shall be provided, by the person, in the application form,”

(iv) in paragraph (b), by the insertion of “provide for” before “the enabling”, and

(v) in paragraph (c), by the insertion of “provide for)” before “the tax”,

and

(b) in subsection (17)(b), by the substitution of “subsection (7)(aa), (b)” for “subsection (7)(b)”.

CHAPTER 6

Stamp Duties

Amendment of section 75 of Act of 1999

60. Section 75(2A) of the Act of 1999 is amended by the insertion of the following after “requirement”:

“, or is required by the authority in the United Kingdom, designated as the competent authority before the coming into operation of

Chapter 6 of Part 6 of the Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019, to be reported directly or indirectly to it and is so reported in accordance with that requirement”.

Amendment of section 75A of Act of 1999

61. Section 75A(1) of the Act of 1999 is amended, in the definition of “clearing house”, by the insertion of “or the United Kingdom” after “European Communities”.

Amendment of section 80 of Act of 1999

62. Section 80(10) of the Act of 1999 is amended by the substitution of the following paragraph for paragraph (a):

“(a) that the acquiring company referred to in this section is incorporated in—

- (i) another Member State of the European Union,
- (ii) an EEA State within the meaning of section 80A, or
- (iii) the United Kingdom,

or”.

Amendment of section 80A of Act of 1999

63. Section 80A(1) of the Act of 1999 is amended—

(a) in the definition of “acquiring company”, by the substitution of “, in an EEA State or in the United Kingdom” for “or in an EEA State”,

(b) in the definition of “assurance company”—

(i) in paragraph (a), by the deletion of “or”,

(ii) in paragraph (b), by the substitution of “(S.I. No. 360 of 1994), or” for “(S.I. No. 360 of 1994);”, and

(iii) by the insertion of the following paragraph after paragraph (b):

“(c) a person that holds an authorisation to carry on insurance granted by the authority in the United Kingdom charged by law with the duty of supervising such persons;”,

and

(c) in the definition of “parent company”, by the substitution of “, in an EEA State or in the United Kingdom,” for “or in an EEA State,”.

Amendment of section 124B of Act of 1999

64. Section 124B(1) of the Act of 1999 is amended in the definition of “insurer”—

(a) in paragraph (b), by the deletion of “or”,

(b) in paragraph (c), by the substitution of “in the State, or” for “in the State;”, and

(c) by the insertion of the following paragraph after paragraph (c):

“(d) a person who is the holder of an authorisation to undertake insurance granted by the authority in the United Kingdom charged by law with the duty of supervising such persons;”.

Amendment of section 125 of Act of 1999

65. Section 125(1) of the Act of 1999 is amended, in the definition of “insurer”, by the insertion of the following after “1909”:

“, or who holds an authorisation to carry on the business of insurance granted by the authority in the United Kingdom charged by law with the duty of supervising such persons”.

CHAPTER 7

Capital Acquisitions Tax

Amendment of section 89 of Capital Acquisitions Tax Consolidation Act 2003

66. Section 89(1) of the *Capital Acquisitions Tax Consolidation Act 2003* is amended—

- (a) in paragraph (a) of the definition of “agricultural property”, by the insertion of “or in the United Kingdom” after “Member State”, and
- (b) in the definition of “farmer”, by the insertion of “or in the United Kingdom” after “Member State”.

CHAPTER 8

Excise

Amendment of section 104 of Finance Act 2001

67. *Section 104* of the *Finance Act 2001* is amended, in subsection (1)(e), by the insertion of “, other than the United Kingdom,” after “destination”.

PART 7

FINANCIAL SERVICES: SETTLEMENT FINALITY

Interpretation (*Part 7*)

68. (1) In this Part—

“central counterparty” means a person that is interposed between the institutions in a relevant arrangement and acts as the exclusive counterparty of those institutions with regard to their transfer orders;

“indirect participant” means—

- (a) an institution,
- (b) a central counterparty,

- (c) a settlement agent,
- (d) a clearing house, or
- (e) an operator,

with a contractual relationship with a participant in a relevant arrangement which enables the indirect participant to pass transfer orders through the relevant arrangement, provided that the indirect participant is known to the operator;

“Irish participant” means a participant—

- (a) resident in the State, or
- (b) having its registered office or principal place of business in the State;

“Minister” means Minister for Finance;

“operator” means the entity or entities legally responsible for the operation of a relevant arrangement;

“participant” means—

- (a) an institution,
- (b) a central counterparty,
- (c) a settlement agent,
- (d) a clearing house, or
- (e) an operator,

that is a participant in a relevant arrangement;

“Regulations of 2010” means the European Communities (Settlement Finality) Regulations 2010 ([S.I. No. 624 of 2010](#)), as those Regulations stood amended immediately prior to the relevant date;

“relevant arrangement” means a formal arrangement—

- (a) between 3 or more participants (other than the operator, any settlement agent, any central counterparty, any clearing house or any indirect participant), and
- (b) with common rules and standardised arrangements for the clearing (whether or not through a central counterparty) or execution of transfer orders between the participants;

“relevant date” shall—

- (a) subject to *paragraph (b)*, be construed as a reference to the date on which this Part comes into operation, or
- (b) where a time on a particular date is appointed as the time (on that date) at which this Part shall come into operation, be deemed to be a reference to that time;

“settlement agent”, in relation to a relevant arrangement, means a person who provides settlement accounts through which transfer orders are settled (whether or not the person extends credit to participants for settlement purposes);

“transfer order” means—

- (a) an instruction by a participant to place an amount of money at the disposal of a recipient by means of a book entry on the accounts of a credit institution, a central bank, a central counterparty or a settlement agent,
 - (b) an instruction that results in the assumption or discharge of a payment obligation as defined by the rules of a relevant arrangement, or
 - (c) an instruction by a participant to transfer the title to, or an interest in, a security or securities by means of a book entry on a register or by any other means.
- (2) A word or expression that is used in this Part and also used in the Regulations of 2010 has, in this Part, unless the contrary intention appears in this Part, the same meaning as it has in the Regulations of 2010.

Temporary designation of relevant arrangement

69. (1) This section applies to a relevant arrangement where—

- (a) immediately before the relevant date, the relevant arrangement was an arrangement—
 - (i) designated for the purposes of the laws of the United Kingdom giving effect to the Settlement Finality Directive, and
 - (ii) in respect of which the notifications required to be made to the European Securities and Markets Authority pursuant to those laws have been made,
 - (b) one or more of the participants in the arrangement is an Irish participant,
 - (c) the arrangement is governed by the laws of the United Kingdom, and
 - (d) the rules of the arrangement would, if the arrangement were a system, comply with Regulation 7 of the Regulations of 2010.
- (2) The operator of a relevant arrangement shall, not later than 3 months from the date on which the operator becomes aware that this section applies to the arrangement, notify the Bank and the Minister that this section so applies.
- (3) Where the Minister receives a notification under subsection (2), he or she shall notify the European Securities and Markets Authority of—
- (a) the receipt of the notification, and
 - (b) the name of the operator of the relevant arrangement concerned.
- (4) The Minister may issue a notice (in this section referred to as a “withdrawal notice”) in respect of a relevant arrangement where the Bank has notified the Minister that the Bank is not satisfied that—
- (a) the rules of the arrangement would, if the arrangement were a system, comply with Regulation 7 of the Regulations of 2010, or
 - (b) the laws of the United Kingdom applicable to the matters to which the Settlement Finality Directive applies are equivalent to the laws of the State applicable to those matters.
- (5) This section shall cease to apply to a relevant arrangement on the date that is the earliest of—

- (a) the date on which the Bank issues a withdrawal notice in respect of the arrangement,
- (b) the date that is 9 months from the relevant date, and
- (c) the date on which there ceases to be an Irish participant in the arrangement.

Designation of relevant arrangement

70. (1) This section applies to a relevant arrangement where—

- (a) the arrangement is governed by the laws of the United Kingdom,
- (b) there is a designation notice in effect in relation to that arrangement, and
- (c) one or more of the participants in the arrangement is an Irish participant.

(2) The Minister may issue a notice (in this section referred to as a “designation notice”) in respect of a relevant arrangement where the Bank has notified the Minister that the Bank is satisfied that—

- (a) the rules of the arrangement would, if the arrangement were a system, comply with Regulation 7 of the Regulations of 2010, and
- (b) the laws of the United Kingdom applicable to the matters to which the Settlement Finality Directive applies are equivalent to the laws of the State applicable to those matters.

(3) The Minister may issue a notice (in this section referred to as a “withdrawal notice”) in respect of a relevant arrangement where the Bank has notified the Minister that the Bank is no longer satisfied that—

- (a) the rules of the arrangement would, if the arrangement were a system, comply with Regulation 7 of the Regulations of 2010, or
- (b) the laws of the United Kingdom applicable to the matters to which the Settlement Finality Directive applies are equivalent to the laws of the State applicable to those matters.

(4) A designation notice shall—

- (a) have effect in relation to a relevant arrangement from the date of issue of the notice, and
- (b) cease to have effect in relation to a relevant arrangement on the date immediately following the date on which a withdrawal notice is issued in respect of the arrangement.

(5) Where the rules of a relevant arrangement in relation to which a designation notice has effect are amended or revoked, the operator of that arrangement shall, not later than 14 days from the date of that amendment or revocation, as the case may be, notify the Bank in writing that those rules have been amended or revoked, as the case may be.

(6) Where an operator of the relevant arrangement in relation to which a designation notice has effect becomes aware that the laws of the United Kingdom applicable to the matters to which the Settlement Finality Directive applies are not equivalent to the laws of the State applicable to those matters, the operator shall, not later than 14 days from the date on which it becomes so aware, notify the Bank in writing that it has become so aware.

(7) Where the Minister issues a designation or withdrawal notice he or she shall notify the European Securities and Markets Authority of—

- (a) the issue of the notice, and
- (b) the name of the operator of the relevant arrangement to which the notice relates.

Rules applicable to arrangement to which *section 69* or *70* applies

71. (1) The Regulations of 2010, as modified in accordance with *subsection (2)*, shall apply to a relevant arrangement to which *section 69* or *70* applies as if the arrangement were a system designated by the Minister under Regulation 4(1) of those Regulations.

(2) For the purposes of the application of the Regulations of 2010 in accordance with *subsection (1)*, those Regulations shall be modified as follows:

- (a) the definition of “central bank” in Regulation 2(1) shall be construed as if “or the United Kingdom” were inserted after “of a Member State”;
- (b) the definition of “system” in Regulation 2(1) shall be construed as if the following subparagraph were substituted for subparagraph (c) of that definition:

“(c) governed by the law of a country, chosen by the participants, that is a Member State or the United Kingdom (being a country in which at least one of those participants has its head office),”;

- (c) Regulation 11 shall be construed as if the following paragraph were substituted for paragraph (3):

“(3) If—

- (a) securities are provided as collateral security to any one or more of a participant, a system operator or a central bank, and
- (b) the right of the participant, system operator or central bank with respect to the securities is legally recorded in a register, account or centralised deposit system located in a Member State or in the United Kingdom,

the law of that Member State or the United Kingdom, as the case may be, governs the determination of the rights of the participant or central bank as a holder of collateral security in relation to those securities.”.

PART 8

FINANCIAL SERVICES: AMENDMENT OF EUROPEAN UNION (INSURANCE AND REINSURANCE) REGULATIONS 2015 AND EUROPEAN UNION (INSURANCE DISTRIBUTION) REGULATIONS 2018

Interpretation (*Part 8*)

72. In this Part—

“Regulations of 2015” means the European Union (Insurance and Reinsurance) Regulations 2015 (*S.I. No. 485 of 2015*);

“Regulations of 2018” means the European Union (Insurance Distribution) Regulations 2018 (S.I. No. 229 of 2018).

Amendment of Regulations of 2015

73. The Regulations of 2015 are amended by the insertion of the following regulations after Regulation 13:

“Conditions for application of Regulation 13B

13A. (1) This Regulation applies to a person who satisfies the following conditions:

- (a) the person was, immediately before the relevant date, authorised as an insurance undertaking, within the meaning of the Directive, under the law of the United Kingdom or Gibraltar giving effect to the Directive;
- (b) the person has, before the relevant date—
 - (i) established a branch and started business in the State, or
 - (ii) pursued business in the State under the freedom to provide services,
 in accordance with Chapter VIII of Title I of the Directive;
- (c) the person—
 - (i) on or before the relevant date, ceased to conduct new insurance contracts in the State, and
 - (ii) after that date, exclusively administers its existing portfolio in order to terminate its activity in the State;
- (d) the person complies with the general good requirements.

(2) This paragraph applies where the Bank has decided it is satisfied that a person—

- (a) satisfying the condition described in subparagraph (a) of paragraph (1), and
- (b) satisfying either of the conditions described in subparagraph (b) of that paragraph,

has, after the relevant date—

- (i) carried on any insurance business in the State, other than the administration of its existing portfolio in order to terminate its activity in the State,
- (ii) permanently ceased to carry on insurance business in the State, having completed the administration of its existing portfolio in order to terminate its activity in the State,
- (iii) failed to make sufficient progress towards permanently ceasing to carry on insurance business in the State by the date that is 3 years from the relevant date, or
- (iv) failed to comply with the general good requirements.

(3) Where paragraph (2) applies, the Bank may issue a notification (in this Regulation referred to as a ‘withdrawal notification’) to the person concerned stating that it is satisfied that subparagraph

- (i), (ii), (iii) or (iv), as the case may be, of that paragraph applies to that person.
- (4) A decision of the Bank under paragraph (2) is an appealable decision for the purposes of Part VIIA of the *Central Bank Act 1942*.
- (5) A person to whom this Regulation applies shall, not later than 3 months from the relevant date, notify the Bank of the application of this Regulation to that person.
- (6) This Regulation shall cease to apply to a person on the date that is the earlier of—
- (a) the date on which the Bank issues a withdrawal notification to the person, and
 - (b) the date that is 3 years from the relevant date.
- (7) In this Regulation—
- ‘general good requirements’ means the conditions under which, in the interest of the general good, insurance business shall be carried on in the State, as published by EIOPA and the Bank from time to time;
- ‘relevant date’ shall—
- (a) subject to subparagraph (b), be construed as a reference to the date on which *Part 8* of the *Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019* comes into operation, or
 - (b) where a time on a particular date is appointed as the time (on that date) at which that Part shall come into operation, be deemed to be a reference to that time.

Regulations applicable to a person to whom Regulation 13A applies

- 13B.** (1) These Regulations shall, subject to the modifications specified in paragraph (2), apply to a person to whom Regulation 13A applies as if the person were an insurance undertaking holding an authorisation under these Regulations, issued by the Bank, permitting the person to administer its existing portfolio in order to terminate its activity in the State, but not permitting the person to carry on any other insurance business in the State.
- (2) The modifications referred to in paragraph (1) are as follows:
- (a) the following provisions shall not apply:
 - (i) Regulations 13 to 15;
 - (ii) Regulation 17;
 - (iii) Regulations 21 to 24;
 - (iv) Regulation 33;
 - (v) Regulations 35 to 42;
 - (vi) Regulations 44 to 75;
 - (vii) Regulations 78 to 143;
 - (viii) Regulations 145 to 150;

- (ix) Regulation 152;
 - (x) Regulations 154 to 163;
 - (xi) Regulations 166 and 167;
 - (xii) Regulation 169;
 - (xiii) Regulations 171 to 173;
 - (xiv) Regulations 175 to 188;
 - (xv) Regulations 192 and 193;
 - (xvi) Regulations 212 and 213;
 - (xvii) Regulations 215 to 278;
 - (xviii) Regulations 280 to 299;
 - (xix) Parts 1 to 4 of Schedule 3;
- (b) the Bank may, in writing, impose, on a person to whom these Regulations apply in accordance with paragraph (1), conditions in relation to the operation or termination, or both the operation and termination, of that person's insurance business and a condition so imposed shall be treated for the purposes of the application of these Regulations in accordance with that paragraph as if it were a condition imposed under Regulation 26."

Amendment of Regulations of 2018

74. The Regulations of 2018 are amended by the insertion of the following regulations after Regulation 3:

"Conditions for application of Regulation 3B

3A. (1) This Regulation applies to a person who satisfies the following conditions:

- (a) the person was, immediately before the relevant date, registered in the United Kingdom or Gibraltar under the law of the United Kingdom or Gibraltar, as the case may be, giving effect to the Directive of 2016;
- (b) the person has, before the relevant date—
 - (i) established a branch and commenced insurance distribution business in the State, or
 - (ii) commenced insurance distribution business in the State under the freedom to provide services,

in accordance with Chapter III of Title I of the Directive of 2016;

- (c) the person does not, after the relevant date, carry on any insurance distribution business in the State, other than the administration of insurance contracts entered into on or before that date;

- (d) the person complies with the general good rules.

(2) This paragraph applies where the Bank has decided it is satisfied that a person—

- (a) satisfying the condition described in subparagraph (a) of paragraph (1), and
 - (b) satisfying either of the conditions described in subparagraph (b) of that paragraph,
- has, after the relevant date—
- (i) carried on any insurance distribution business in the State, other than the administration of insurance contracts entered into on or before that date,
 - (ii) permanently ceased to carry on insurance distribution business in the State, having completed the administration of insurance contracts entered into on or before that date,
 - (iii) failed to make sufficient progress towards permanently ceasing to carry on insurance distribution business in the State by the date that is 3 years from the withdrawal date, or
 - (iv) failed to comply with the general good rules.
- (3) Where paragraph (2) applies, the Bank may issue a notification (in this Regulation referred to as a ‘withdrawal notification’) to the person concerned stating that it is satisfied that subparagraph (i), (ii), (iii) or (iv), as the case may be, of that paragraph applies to that person.
- (4) A decision of the Bank under paragraph (2) shall be an appealable decision for the purpose of Part VIIA of the [Central Bank Act 1942](#).
- (5) A person to whom this Regulation applies shall, not later than 3 months from the relevant date, notify the Bank of the application of this Regulation to that person.
- (6) This Regulation shall cease to apply to a person on the date that is the earlier of—
- (a) the date on which the Bank issues a withdrawal notification to the person, and
 - (b) the date that is 3 years from the relevant date.
- (7) In this Regulation and Regulation 3B, ‘relevant date’ shall—
- (a) subject to subparagraph (b), be construed as a reference to the date on which *Part 8 of the Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019* comes into operation, or
 - (b) where a time on a particular date is appointed as the time (on that date) at which that Part shall come into operation, be deemed to be a reference to that time.

Regulations applicable to a person to whom Regulation 3A applies

- 3B.** (1) These Regulations shall, subject to the modifications specified in paragraph (2), apply to a person to whom Regulation 3A applies as if the person were granted a registration by the Bank subject to the condition that the person shall not carry on any insurance distribution business in the State other than the administration of insurance contracts entered into on or before the relevant date.
- (2) The modifications referred to in paragraph (1) are as follows:

(a) the following provisions shall not apply:

- (i) Regulations 8 to 12;
- (ii) Regulations 14 to 19;
- (iii) Regulations 25 to 28;
- (iv) Regulation 48;

(b) the Bank may, in writing—

- (i) impose, on a person to whom these Regulations apply in accordance with paragraph (1), conditions in relation to the operation or termination, or both the operation and termination, of that person's insurance distribution business, and
- (ii) vary or revoke such conditions.

(3) A decision of the Bank to impose, vary or revoke a condition pursuant to paragraph (2)(b) shall be an appealable decision for the purpose of Part VIIA of the **Central Bank Act 1942**."

PART 9

AMENDMENT OF HARBOURS ACT 1996

Definition (*Part 9*)

75. In this Part, "Act of 1996" means the **Harbours Act 1996**.

Amendment of section 72 of Act of 1996

76. Section 72 of the Act of 1996 is amended—

(a) in subsection (1)(b)—

- (i) by the substitution of "the person is, at the time of the making of the application—" for "the person is—",
- (ii) by the deletion, in subparagraph (i), of "subsisting", and
- (iii) by the deletion, in subparagraph (ii), of "subsisting",

(b) in subsection (1)(c), by the substitution of "the person is, at the time of the making of the application, the holder of a certificate of competency which—" for "the person is the holder of a subsisting certificate of competency which—",

(c) in subsection (3), by the substitution of "3 years" for "1 year", and

(d) in subsection (4), by the substitution of the following paragraph for paragraph (a):

"(a) A company which has granted a pilotage exemption certificate under subsection (1) may, in accordance with any bye-laws made by it under section 71 relating to renewal of such certificates, renew it and, for this purpose—

- (i) a reference to an application under subsection (1) includes an application for renewal, and

- (ii) such an application may be made at any time prior to the expiration of the pilotage exemption certificate.”.

Amendment of Sixth Schedule to Act of 1996

77. Part 2 of the Sixth Schedule to the Act of 1996 is amended by the insertion of the following paragraph after paragraph 76:

“76A. Requiring the holder of a pilotage exemption certificate which has effect for more than 1 year to undergo periodic reviews for compliance with section 72(1)(a).”.

PART 10

THIRD COUNTRY BUS SERVICES

Definition (*Part 10*)

78. In this Part “Act of 2009” means the [Public Transport Regulation Act 2009](#).

Continuation of international carriage of passengers by road

79. The [Road Transport Act 1978](#) is amended by the insertion of the following section after section 5:

“**5A.** (1) Where the Minister is of the opinion that there is a real risk of disruption to the international carriage of passengers by road, and that it is necessary in order to ensure the continuation of existing services in this regard, the Minister may grant an exemption or make a declaration in accordance with subsection (2).

(2) Subject to subsection (1), the Minister may, by order, do either or both of the following—

(a) exempt any specified class of international carriage, or any specified class of vehicle engaging in international carriage, from a requirement to comply with any provision in an enactment providing for the licensing of road passenger transport operators or services, or

(b) declare that a licence (howsoever called), or class of licence, granted by a body in a third country charged by the laws of the country to grant a licence relating to the carriage for hire or reward of bus passengers by road shall, for the purposes of Part 2A of the [Public Transport Regulation Act 2009](#), be deemed to be an international road passenger transport operator’s licence.

(3) In this section—

‘enactment’ means—

(a) an Act of the Oireachtas,

(b) a statute that was in force in Saorstát Éireann immediately before the date of the coming into operation of the Constitution and which continued in force by virtue of Article 50 of the Constitution, or

(c) an instrument made under an Act of the Oireachtas or a statute referred to in paragraph (b);

‘international carriage’ has the same meaning as it has in Part 2A of the [Public Transport Regulation Act 2009](#);

‘international road passenger transport operator’s licence’ means an international road passenger transport operator’s licence granted under [section 2](#) of the [Road Traffic and Transport Act 2006](#);

‘third country’ has the same meaning as it has in Part 2A of the [Public Transport Regulation Act 2009](#).”.

Amendment of Dublin Transport Authority Act 2008

80. The [Dublin Transport Authority Act 2008](#) is amended—

(a) in section 2, by the insertion of the following definition:

“ ‘third country bus service’ has the meaning assigned to it by section 28A of the Act of 2009;”,

and

(b) in section 11(1), by the insertion of the following paragraph after paragraph (cb):

“(cc) regulate third country bus services;”,

Amendment of section 2 of Act of 2009

81. Section 2 of the Act of 2009 is amended in the definition of international service by the substitution of “Regulation (EC) No. 1073/2009⁹ of the European Parliament and of the Council of 21 October 2009” for “Council Regulation (EEC) No. 684/92 of 16 March 1992 on common rules for the international carriage of passengers by coach and bus”.

Part 2A of Act of 2009

82. The Act of 2009 is amended by the insertion of the following Part after Part 2:

“Part 2A

THIRD COUNTRY BUS SERVICES

Definitions

28A. In this Part—

‘cabotage operation’ means a bus service, other than—

(a) a regular service which operates to meet the transport needs of an urban centre or conurbation or those needs between it and its surrounding areas, or

(b) a closed-door tour,

where the carrier picks up passengers—

(i) in the State where the journey commenced in a third country, or

⁹ O.J. No. L 300, 14.11.2009, p. 88

(ii) in a third country where the journey commenced in the State;

‘carrier’ means a carrier for hire or reward of passengers travelling by bus;

‘closed-door tour’ means a bus passenger service whereby one bus is used to carry the same group of passengers throughout a journey where the point of departure and the point of arrival are the same and situated in the State or third country, as the case may be, where the carrier is established;

‘international carriage’, in relation to a carrier, means any of the following:

(a) a journey undertaken by a bus the point of departure and the point of arrival of which are in the State, while the picking up or setting down of passengers is in a third country;

(b) a journey undertaken by a bus of which the point of departure and the point of arrival are in a third country, while the picking up or setting down of passengers is in the State;

(c) a journey undertaken by a bus from the State to another country or vice versa;

‘international road passenger operator’s licence’ means—

(a) an international road passenger transport operator’s licence granted under [section 2](#) of the [Road Traffic and Transport Act 2006](#), or

(b) a licence deemed by the Minister under section 5A of the [Road Transport Act 1978](#) for the purposes of this Part to be an international road passenger transport operator’s licence;

‘occasional service’ means a bus passenger service, other than a regular service or special regular service or closed-door tour, which provides for the carriage of groups of passengers constituted by either the carrier or a customer of the carrier and may include a cabotage operation;

‘prescribed’ means prescribed by the Minister by order under section 28M;

‘regular service’ means a regular bus passenger service which provides for the carriage of passengers at specified intervals where the passengers are picked up and set down at predetermined stopping points and may include a cabotage operation;

‘special regular service’ means a regular bus passenger service by whomsoever organised which provides for the carriage of a specified class of passengers to the exclusion of other passengers, and may include a cabotage operation;

‘third country’ has the meaning assigned to it by section 28B;

‘third country authorisation’ means an authorisation granted by the Authority under this Part in respect of a closed-door tour, a regular service or a special regular service for which a contract has not been concluded between the carrier and organiser;

‘third country body’ means the body in a third country charged by the laws of the country to provide for a third country bus service in like manner to this Part, to grant an authorisation or journey

form of like effect to a third country authorisation or third country journey form;

‘third country bus service’ has the meaning given to it by section 28B;

‘third country journey form’ means a form granted by the Authority under this Part in respect of an occasional service or a special regular service which includes a cabotage operation and for which a contract has been concluded between the carrier and organiser.

Application of Part

28B. This Part applies to a bus passenger service for hire or reward, including a regular service, special regular service, closed-door tour or occasional service which is—

- (a) provided under a bilateral agreement between the State and another country, other than a Member State, (in this part referred to as a “third country”), concerning international carriage of passengers by bus in the State and the other country (in this Part referred to as a “third country bus service”), or
- (b) provided under reciprocal or other arrangements, concerning third country bus services, between the State and a third country whose laws provide for a third country bus service in like manner to this Part and which arrangements were in operation between the State and the third country immediately before the date of the coming into operation of this section and are required to be continued on that date.

Requirement to comply with Part

28C. Subject to this Part, a third country bus service may only be provided in accordance with—

- (a) a third country authorisation or a third country journey form granted under this Part or requirements under section 28G(6) for provision of third country bus services referred to in that subsection,
- (b) an authorisation, journey form or contract for services received by the third country body referred to in section 28F, or
- (c) an authorisation, journey form, requirements or contract for services of like effect to those referred to in paragraph (a) or (b) granted by the Authority or third country body, as the case may be, under laws that provided for a third country bus service in like manner to this Part and which authorisation or journey form is still in force immediately before the coming into operation of this section.

Grant of third country authorisation or third country journey form

28D. (1) Subject to this Part, the Authority may grant a third country authorisation in respect of a third country bus service other than an occasional service or a special regular service for which a contract has been concluded between the carrier and organiser.

(2) Subject to this Part, the Authority may grant a third country journey form in respect of an occasional service or a special regular service which includes a cabotage operation and for which a contract has been concluded between the carrier and organiser.

- (3) A third country authorisation or a third country journey form shall specify the conditions to which the third country authorisation or third country journey form is subject under section 13 applied in accordance with section 28K.
- (4) Subject to section 28G(2), a third country authorisation or third country journey form granted under this Part or an authorisation or journey form referred to in section 28F(2) shall not be transferred by the carrier to whom it is granted and the Authority, on becoming aware of a transfer in contravention of this section shall, unless section 28G(9) applies, revoke the authorisation or journey form.
- (5) A third country authorisation or third country journey form shall be valid for a period not exceeding 5 years or such lesser period as determined by the Authority.

Application to Authority and procedure

- 28E.** (1) An application for a grant of a third country authorisation or for a grant of a third country journey form shall be made to the Authority in such form and manner and be accompanied by documents and other supporting information as may be prescribed under section 28M, together with the fee determined under section 12 applied in accordance with section 28K.
- (2) An applicant under subsection (1) shall provide the following to the Authority:
 - (a) a completed application form;
 - (b) a copy of the applicant's international road passenger operator's licence;
 - (c) any other information as may be requested by the Authority.
 - (3) On receipt of an application for a third country authorisation or third country journey form the Authority shall forward it to the third country body and request its observations.
 - (4) (a) If the third country body does not respond to the Authority's request within 2 months, subject to this Part, the Authority may proceed to grant the third country authorisation or third country journey form.
 - (b) If the third country body objects or otherwise provides a reply to the Authority's request giving reasons the Authority shall consider those reasons in deciding whether to grant the third country authorisation or third country journey form.
 - (5) The Authority shall grant the third country authorisation or third country journey form provided that:
 - (a) the Authority is provided with a copy of the applicant's international road passenger operator's licence;
 - (b) in the view of the Authority—
 - (i) the applicant is able to provide the service which is the subject of the application with equipment directly available to the applicant, and
 - (ii) the applicant complies with the provisions of the Road Traffic Acts 1961 to 2018, the National Transport Authority Acts

2008 to 2016, statutory instruments made under the foregoing Acts and any other applicable statute related to Road Traffic or Road Transport, including regulations made under the [European Communities Act 1972](#);

- (c) in the view of the Authority the applicant complies with the requirements of the following:
 - (i) the European Communities (Installation and Use of Speed Limitation Devices in Motor Vehicles) Regulations 2005 ([S.I. No. 831 of 2005](#));
 - (ii) the Road Traffic (Construction and Use of Vehicles) Regulations 2003 ([S.I. No. 5 of 2003](#));
 - (iii) the European Communities (Vehicle Drivers Certificate of Professional Competence) (No. 2) Regulations 2008 ([S.I. No. 359 of 2008](#));
- (d) the Authority is not aware that the applicant has been convicted of an offence under the Road Traffic Acts 1961 to 2018, the National Transport Authority Acts 2008 to 2016, or statutory instruments made under the foregoing Acts relating to vehicles, or rest periods for drivers;
- (e) the Authority determines (on the basis of a detailed analysis having considered criteria established by the Authority for the purpose of its making the determination) that the service concerned would not seriously affect the viability of a comparable service being provided pursuant to a public transport services contract, within the meaning of section 47 of the Act of 2008;
- (f) the Authority decides on the basis of a detailed analysis that the principal purpose of the service to which the application relates is to carry passengers between stops located in different countries.
- (6) (a) The Authority shall grant or refuse to grant an application and shall give notice to the applicant concerned of its decision, the reasons for it and that the applicant may appeal the decision under section 22 applied in accordance with section 28K.
- (b) The Authority shall give notice of its decision to the third country body and shall provide the body, if applicable, with a copy of the third country authorisation or third country journey form concerned.

Procedure where Authority receives notice from third country body

- 28F.** (1) The Authority shall, having regard to the applicable matters referred to in section 28E(5), provide observations to a third country body within 2 months of receipt of a notice from the third country body of an application to the body for an authorisation or journey form that is, under that law of that country, of like effect to a third country authorisation or third country journey form.
- (2) On and from the date of receipt by the Authority of a notice from the third country body of that body's decision concerning the application referred to in subsection (1) to grant that authorisation or journey form and a copy of the authorisation or journey form concerned, the carrier to whom the authorisation or journey form

was granted by the third country body may provide third country bus services under and in accordance with this Part.

- (3) Where the third country body has provided notice to the Authority of an application from a carrier to provide services similar to those referred to in section 28G(6) under the law of that country, the carrier may provide such third country bus services under and in accordance with this Part on and from the date of receipt by the Authority of said notice.

Obligations of carriers

28G. (1) A carrier to whom a third country authorisation or third country journey form is granted under this Part shall comply with the conditions to which the third country authorisation or third country journey form is subject under section 13 applied in accordance with section 28K.

- (2) Other than in circumstances beyond the control of the carrier, a carrier to whom a third country authorisation for a regular service has been granted shall take all measures to guarantee a service that fulfils the standards of continuity, regularity and capacity and complies with the other conditions to which the third country authorisation is subject under section 13 applied in accordance with section 28K.

- (3) A carrier to whom a third country authorisation for a regular service has been granted shall—

- (a) display in the bus the pick-up and set-down points of the service, the timetable, the fares and the conditions of carriage in such a way as to ensure that such information is readily available to all passengers,
- (b) carry in the bus the third country authorisation during the operation of said service,
- (c) present for inspection to an authorised officer, at the request of the officer, a copy of the relevant third country authorisation, and
- (d) carry in the bus a copy of the carrier's international road passenger operator's licence.

- (4) A carrier to whom a third country authorisation for a regular service has been granted shall only use vehicles additional to those to which the authorisation relates to deal with temporary or exceptional situations and shall carry the following documents on those vehicles:

- (a) a copy of the carrier's third country authorisation for the regular service;
- (b) a copy of the contract between the carrier of the regular service and the person providing the additional vehicles or a similar document;
- (c) a copy of the carrier's international road passenger operator's licence.

- (5) A carrier to whom a third country journey form for an occasional service has been granted shall—

- (a) hold the book of third country journey forms provided to the carrier by the Authority,
 - (b) fill out the third country journey form before each journey,
 - (c) carry the third country journey form during the operation of the occasional service,
 - (d) present for inspection to an authorised officer, at the request of the officer, a copy of the relevant third country journey form,
 - (e) return a third country journey form to the Authority in accordance with conditions to which the journey form is subject under section 13 applied in accordance with section 28K, and
 - (f) carry in the bus a copy of the carrier's international road passenger operator's licence.
- (6) A carrier operating a special regular service for which a contract has been concluded between the carrier and organiser shall—
- (a) prior to providing the service, furnish a copy of the contract for service to the Authority,
 - (b) carry a copy of the contract for service referred to in paragraph (a) in the bus in the course of operation of the special regular service,
 - (c) present for inspection by an authorised officer, at the request of the officer, a copy of that contract for service, and
 - (d) carry in the bus a copy of the carrier's international road passenger operator's licence.
- (7) A carrier operating a special regular service which includes a cabotage operation and for which a contract has been concluded between the carrier and organiser shall comply with paragraphs (a) to (d) of subsection (6) and shall provide a monthly statement to the Authority of completed third country journey forms filled out by the carrier.
- (8) A carrier operating a regular service other than a special regular service shall issue to a passenger as appropriate, individual or collective transport tickets indicating:
- (a) the points of departure and arrival and, as appropriate, the return journey;
 - (b) the period of validity of the ticket;
 - (c) the fare payable by the passenger.
- (9) (a) A carrier to whom a third country authorisation or third country journey form is granted may provide, with the written consent of the Authority and where the Authority is satisfied that a subcontractor shall satisfy the conditions to which the authorisation or journey form is subject, the third country bus service through a subcontractor.
- (b) Where paragraph (a) applies—
- (i) the name and role of the subcontractor shall be specified in the authorisation or journey form,

- (ii) the subcontractor shall comply with the conditions to which the third country authorisation or third country journey form is subject under section 13 applied in accordance with section 28K, and
- (iii) in the case of persons associated for the purpose of operating a regular service, the authorisation shall be issued in the names of all the operators, shall state their names and shall be given to the person who manages the provision of the regular service who shall give copies of the authorisation to the persons so associated.

Obligation of person to whom a transport ticket issues

28H. (1) A person to whom a transport ticket is issued by a carrier shall at any time during the journey to which the ticket relates on a request in that behalf by an authorised officer present the ticket to the authorised officer for inspection.

- (2) In subsection (1) 'ticket' means proof in any form of entitlement to travel.

Lapse of a third country authorisation

28I. (1) A third country authorisation shall lapse—

- (a) at the end of its period of validity, or
 - (b) 3 months after the carrier to whom the authorisation is granted gives notice to the Authority of the carrier's intention to withdraw the service.
- (2) A notice referred to in subsection (1)(b) shall contain a statement of reasons.
 - (3) Where the demand for a third country bus service has ceased to exist, the period of notice provided for in subsection (1)(b) shall be one month.
 - (4) The Authority shall give notice to the third country body that the third country authorisation has lapsed.
 - (5) The holder of the third country authorisation to which subsection (1)(b) applies shall give one month's prior notice to passengers of the service concerned of its intention to withdraw the service by means of appropriate publicity.

Offences and penalties

28J. (1) A person who provides a third country bus service in contravention of section 28C shall be guilty of an offence.

- (2) A person who transfers a third country authorisation or third country journey form in contravention of section 28D shall be guilty of an offence.
- (3) A person to whom a third country authorisation or third country journey form is granted and who fails to comply with a condition attached to the licence under section 13 applied in accordance with section 28K shall be guilty of an offence.
- (4) A person, who in an application for a grant of a third country authorisation or third country journey form under section 28E, or amendment or renewal of a third country authorisation or third country journey form under section 14 or section 16 applied in

accordance with section 28K, provides information to the Authority knowing it to be false or misleading shall be guilty of an offence.

- (5) A person who contravenes subsection (1), (3), (4), (5), (6), (7), (8) or (9)(b)(ii) of section 28G shall be guilty of an offence.
- (6) A person who refuses to present a transport ticket to an authorised officer in contravention of section 28H shall be guilty of an offence.
- (7) A person guilty of an offence under subsection (1) or (2) shall be liable—
 - (a) on summary conviction to a class A fine, or
 - (b) on conviction on indictment to a fine not exceeding €200,000.
- (8) A person guilty of an offence under subsection (3) or (4) or subsection (5), insofar as it relates to subsection (7) of section 28G, shall be liable on summary conviction to a class A fine.
- (9) A person guilty of an offence under subsection (5), insofar as it relates to subsection (1), (3), (4), (5), (6), (8) or (9)(b)(ii) of section 28G shall be liable on summary conviction to a class B fine.
- (10) A person guilty of an offence under subsection (6) shall be liable on summary conviction to a class D fine.

Application of sections for the purpose of this Part

28K. (1) Section 12 shall apply to fees under this Part, section 13 shall apply to attachment of conditions to third country authorisations or third country journey forms under this Part, section 14 shall apply to the amendment of third country authorisations or third country journey forms under this Part, section 15 shall apply to the requirement to commence third country bus services under this Part, section 16 shall apply to the renewal of third country authorisations or third country journey forms under this Part, section 19 shall apply to revocation of third country authorisations or third country journey forms by the Authority under this Part, section 21 shall apply for the purpose of deciding officers under this Part, section 22 shall apply to appeals under this Part, section 23 applies to preparing and publishing guidelines under this Part, section 24(2) and (3) shall apply to offences under this Part and section 26 shall apply to notifications and notices under this Part as each section applies in Part 2 subject to the following and any other necessary modifications:

- (a) any reference in any of those sections to a licence shall be construed as a reference to a third country authorisation or a third country journey form;
 - (b) any reference in any of those sections to a public bus passenger service shall be construed as a reference to a third country bus service.
- (2) Without prejudice to the generality of subsection (1), for the purposes of this Part—
- (a) section 13 shall be construed as if—
 - (i) the reference in section 13(2)(a) to section 10(3) is a reference to section 23E(5),

- (ii) section 13(2)(f) includes a reference to carriers as well as public transport service operators,
- (iii) section 13(2) has the following paragraphs after paragraph (i):
 - “(j) in relation to a third country authorisation, and the pick-up points and set-down points which constitute a cabotage operation if permitted under the authorisation,
 - (k) in relation to a third country journey form, the type of occasional service to which it relates and the pick-up points and set-down points which constitute a cabotage operation if permitted under the third country journey form,”
- (b) section 14 shall be construed as if—
 - (i) the reference in section 14(3) to sections 10 to 13 is a reference to sections 12 and 13 applied in accordance with this section and section 28E(5), and
 - (ii) the reference in section 14(4)(b) to section 23 is a reference to section 23(5) applied in accordance with this section,
- (c) section 16 shall be construed as if the reference in section 16(3)(b) to sections 10 to 13 is a reference to sections 12 and 13 applied in accordance with this section and section 28E(5),
- (d) section 19 shall be construed as if—
 - (i) the reference in section 19(1)(c) to sections 15(4) and 18(4)(b) is a reference to section 15 applied in accordance with this section and section 28D(3), and
 - (ii) section 19 has the following subsection after subsection (1):
 - “(1A) The Authority shall immediately inform the third country body as soon as it revokes a third country authorisation or third country journey form under this section.”
- (e) section 21 shall be construed as if the reference in the section to a transfer is a reference to provision of third country bus services by a subcontractor, and
- (f) section 23 shall be construed as if—
 - (i) a reference in section 23(1) to the licensing of public bus passenger services is a reference to the granting of a third country authorisation or a third country journey form for a third country bus service,
 - (ii) the reference in section 23(2)(a) to section 10 is a reference to section 28E,
 - (iii) the reference in section 23(2)(b) to section 14 is a reference to section 14 applied in accordance with this section, and
 - (iv) the reference in section 23(2)(c) to a transfer is a reference to provision of third country bus services by a subcontractor.

Authorised officers

- 28L.** (1) The Authority may appoint such and so many persons as it sees fit to be authorised officers for the purpose of obtaining such

information or of carrying out such inspections or any other functions as the Authority may deem necessary for the performance by the Authority of its functions under this Part.

- (2) For the purpose of subsection (1), subsections (2) to (5) of section 78 and section 79 of the Act of 2008 shall apply to an authorised officer appointed under section 78 subject to the modification that a reference to a public transport authority or public transport operator shall be read as a reference to a carrier who provides a third country bus service and any other necessary modifications.

Minister to make order

28M. The Minister may, for the purposes of a bilateral agreement or other arrangement between the State and another country, by order—

- (a) prescribe a third country body or third country bodies,
- (b) prescribe the form, manner, documents and other supporting information to be provided in an application to the Authority for a third country authorisation or a third country journey form or in furnishing a contract for service to the Authority under section 28G(6), and
- (c) prescribe the form of a third country authorisation or third country journey form.

Further provisions concerning operation of this Part

28N. (1) (a) No provision of this Part shall apply to a class of third country bus service to which the Interbus Agreement applies where the Interbus Agreement comes into force in a third country referred to in section 28B.

- (b) Notwithstanding paragraph (a), a third country bus service provided under section 28C may continue to be so provided for 2 weeks after the date that the Interbus Agreement concerned comes into force.

(2) Where a third country in section 28B(b) is the United Kingdom, sections 28B(b) and 28C(c) shall cease to have effect 12 weeks after the withdrawal of the United Kingdom from membership of the European Union.

(3) In subsection (1) 'Interbus Agreement' means the Agreement on the international occasional carriage of passengers by coach and bus (Interbus Agreement).".

PART 11

AMENDMENT OF SOCIAL WELFARE CONSOLIDATION ACT 2005

Definition (*Part 11*)

83. In this Part, "Act of 2005" means the [Social Welfare Consolidation Act 2005](#).

Amendment of section 287 of Act of 2005

84. Section 287 of the Act of 2005 is amended—

(a) in subsection (1), by the substitution of “social assistance payments under Part 3” for “State pension (non-contributory) and blind pensions, widow’s (non-contributory) pension, widower’s (non-contributory) pension, surviving civil partner’s (non-contributory) pension or guardian’s payment (non-contributory), jobseeker’s allowance”, and

(b) by the insertion of the following subsections after subsection (2):

“(3) Without prejudice to the generality of subsections (1) and (2), the Minister, in an order under this section, may provide for the manner in which an arrangement that is the subject of the order is to apply to persons, or different categories of persons, to whom a different arrangement, provided for in another order under this section, applies and for the manner in which such different arrangement is to apply to persons, or different categories of persons, to whom the arrangement that is the subject of the order applies.

(4) In this section, a reference to ‘arrangement’ includes an agreement which is intended to be binding on the State or the Government or the Minister but which has not, at the time of the making of an order under this section, become binding and to which the Minister is satisfied the international organisation, any other state or government or the proper authority under any government, referred to in subsection (1), is giving effect.”.

Consequential amendments to Act of 2005

85. The Act of 2005 is amended—

(a) in section 113A by—

(i) the insertion in subsection (3) of “, (4A), (4B)” after “subsections (4)”, and

(ii) the insertion of the following subsections after subsection (4):

“(4A) Where a person in receipt of invalidity pension under Chapter 17 of this Part attains pensionable age and becomes entitled to a pension under this section and to a pension from the United Kingdom, the weekly rate of pension payable shall be the greater of—

(a) the amount of pension payable, calculated in accordance with the arrangement made with the United Kingdom on 1 February 2019, or

(b) the rate of invalidity pension otherwise payable in accordance with Chapter 17 of this Part.

(4B) In the case of a person to whom both subsections (4) and (4A) applies, the weekly rate of pension payable shall be the greater of either of the amounts calculated under each such subsection.”.

(b) in section 205 by—

(i) the insertion in paragraph (a), of “or the United Kingdom” after “Member State (other than the State)”, and

(ii) the insertion in paragraph (c), of “or the United Kingdom” after “Member State”,

(c) by the insertion, after section 239, of the following Part:

“PART 8A

CERTAIN PAYMENTS - ENTITLEMENT TO ISLAND ALLOWANCE

Certain payments - entitlement to island allowance

239A. Where a person is ordinarily resident on an island and is entitled to or in receipt of a payment from the United Kingdom corresponding to a payment under—

(a) section 81, 111, 113, 116, 126, 156, 164 or 174 and he or she has attained pensionable age, or

(b) section 77, 121 or 211,

he or she shall be entitled to a weekly allowance of €12. 70 or any amount that may be prescribed.”,

and

(d) in Schedule 3, by the insertion, in Table 2 at reference 2, of “or the United Kingdom” after “another Member State”.

PART 12

AMENDMENT OF PROTECTION OF EMPLOYEES (EMPLOYERS’ INSOLVENCY) ACT 1984

Definition (*Part 12*)

86. In this Part, “Act of 1984” means the Protection of Employees (Employers’ Insolvency) Act 1984.

Amendment of section 1 of Act of 1984

87. Section 1 of the Act of 1984 is amended—

(a) in subsection (1)—

(i) by the substitution of the following definition for the definition of “competent authority”:

“ ‘competent authority’ means—

(a) the authority referred to in Article 2(1) of the Directive, or

(b) in the case of an employer taken to be, or to have become, insolvent under paragraph (f) of subsection (3), an authority that is competent, pursuant to the laws, regulations and administrative procedures of the United Kingdom, to—

(i) appoint a liquidator or a person performing a similar task,

(ii) open collective proceedings based on the insolvency of the employer, or

(iii) establish that the employer’s undertaking or business has been definitively closed down and that the available assets are insufficient to warrant the opening of the proceedings;”,

(ii) by the substitution of the following definition for the definition of “relevant officer”:

“ ‘relevant officer’ means—

- (a) where the employer is insolvent in the State and the employees concerned are employed or habitually employed in the State, an executor, an administrator, the official assignee or a trustee in bankruptcy, a liquidator, a receiver or manager, a trustee under an arrangement between an employer and his creditors or under a trust deed for his creditors executed by an employer,
- (b) where the employer is an undertaking which is insolvent under the laws, regulations and administrative procedures of another Member State in accordance with Article 2(1) of the Directive, and the employees concerned are employed or habitually employed in the State, the person appointed by the appropriate competent authority to perform the functions of a relevant officer, or
- (c) where the employer is insolvent under the laws, regulations and administrative procedures of the United Kingdom, and the employees concerned are employed or habitually employed in the State, the person appointed by the appropriate competent authority to perform the functions of a relevant officer;”,

and

(iii) by the insertion of the following definitions:

“ ‘Directive’ means Directive 2008/94/EC of the European Parliament and of the Council of 22 October 2008¹⁰ on the protection of employees in the event of the insolvency of their employer;

‘United Kingdom’ includes a territory or other place for whose external relations the United Kingdom is responsible and in which the law of the European Union applied while the United Kingdom was a Member State;”,

and

(b) in subsection (3), by the substitution of the following paragraphs for paragraph (e):

“(e) the employer is an undertaking which is insolvent under the laws, regulations and administrative procedures of another Member State in accordance with Article 2(1) of the Directive, and the employees concerned are employed or habitually employed in the State; or

(f) the employer is insolvent under the laws, regulations and administrative procedures of the United Kingdom and the employees concerned are employed or habitually employed in the State.”.

Amendment of section 4 of Act of 1984

88. Section 4 of the Act of 1984 is amended, in subsection (1) (amended by the European Communities (Protection of Employees (Employers’ Insolvency)) Regulations 2005 (S.I. No. 630 of 2005))—

(a) in paragraph (f), by the substitution of “having become insolvent,” for “having become insolvent, and”, and

¹⁰ O.J. No. L 283, 28.10.2008, p. 36

(b) by the substitution of the following paragraphs for paragraph (g):

“(g) where the employer is an undertaking which is insolvent under the laws, regulations and administrative procedures of another Member State in accordance with Article 2(1) of the Directive, and the employees concerned are employed or habitually employed in the State, the date on which the insolvency was established under the laws, regulations and administrative procedures of that other Member State, and

(h) where the employer is insolvent under the laws, regulations and administrative procedures of the United Kingdom and the employees concerned are employed or habitually employed in the State, the date on which the insolvency was established under the laws, regulations and administrative procedures of the United Kingdom.”.

Amendment of section 7 of Act of 1984

89. Section 7 of the Act of 1984 is amended, in subsection (3) (amended by the European Communities (Protection of Employees (Employers’ Insolvency)) Regulations 2005 (*S.I. No. 630 of 2005*)), by the substitution of the following paragraph for paragraph (b):

“(b) the amount certified by—

(i) an actuary,

(ii) where the employees concerned are employed or habitually employed in the State and the employer is an undertaking which is insolvent under the laws, regulations and administrative procedures of another Member State in accordance with Article 2(1) of the Directive, an actuary or person performing a similar task, or

(iii) where the employees concerned are employed or habitually employed in the State and the employer is an undertaking which is insolvent under the laws, regulations and administrative procedures of the United Kingdom, an actuary or person performing a similar task,

to be necessary for the purpose of meeting the liability of the scheme on dissolution to pay the benefits provided by the scheme or Personal Retirement Savings Account (within the meaning of the *Pensions Act 1990*) to or in respect of the employees of the employer.”.

Transfer of personal data in relation to employers insolvent in United Kingdom

90. The Act of 1984 is amended by the insertion of the following section after section 8:

“**8A.** (1) Where—

(a) an employer is insolvent under the laws, regulations and administrative procedures of the United Kingdom, and

(b) the employees concerned are employed or habitually employed in the State,

the Minister may by regulations provide for the transfer of personal data to and from—

(i) a relevant officer, or

(ii) an actuary or a person performing a similar task,

to the extent that such personal data are necessary to carrying out the functions of a relevant officer, an actuary or a person performing a similar task, or otherwise for the carrying out of functions under this Act.

(2) In making regulations under subsection (1), the Minister shall have regard to the important public interest of—

(a) the protection of employees in the event of the insolvency of their employer,

(b) ensuring a minimum degree of protection, in particular in order to guarantee payment of employees' outstanding claims, and

(c) the need for balanced economic and social development.”.

PART 13

AMENDMENT OF EXTRADITION ACT 1965

Definition (*Part 13*)

91. In this Part, “Act of 1965” means the [Extradition Act 1965](#).

Amendment of section 4 of Act of 1965

92. Section 4 of the Act of 1965 is amended by the substitution of “or section 23(2) of this Act” for “of this Act”.

Irish citizens

93. The Act of 1965 is amended by the substitution of the following section for section 14:

“14. Extradition shall not be granted where a person claimed is a citizen of Ireland, unless—

(a) the relevant extradition provisions or this Act otherwise provide, or

(b) the law of the requesting country does not prohibit the surrender by the requesting country of a citizen of that country to the State for prosecution or punishment for an offence.”.

Amendment of section 23 of Act of 1965

94. Section 23 of the Act of 1965 is amended—

(a) by the designation of the section as subsection (1),

(b) in subsection (1)—

(i) by the deletion of “or” in paragraph (a), and

(ii) by the insertion of the following paragraph after paragraph (a):

“(aa) the means specified in an order under subsection (2), or”,

and

(c) by the insertion of the following subsections after subsection (1):

“(2) The Minister for Foreign Affairs and Trade may, after consultation with the Minister, by order provide that a request for the extradition of any person by a country, being a country in relation to which this Part applies that is specified in the order, may be communicated—

(a) directly to the Minister, and

(b) by electronic or other methods, or both, or by such a combination of both, as may be specified in the order,

where such means of communication have been arranged with that country by direct agreement.

(3) An order under subsection (2), in addition to the matters referred to in that subsection and in relation to a country specified in the order—

(a) shall specify the authority of, or other person in, the country, by which or by whom a request for extradition may be made (in this section referred to as the ‘sender’), and

(b) may provide for any other relevant or ancillary matters in relation to the means of communication of requests for extradition that have been arranged by direct agreement.

(4) An order under subsection (2) shall be evidence that the means of communication, and the sender, specified in it have been arranged by direct agreement with the country concerned.

(5) Where a request for extradition, communicated by the means provided in a relevant order under subsection (2), includes a document that is an electronic copy of a source document—

(a) the sender shall provide the Minister with an electronic copy of a certificate of the sender stating that the electronic copy of the source document corresponds to the source document (and in this subsection the electronic copy of the source document, so certified, shall be referred to as the ‘corresponding electronic copy’),

(b) the corresponding electronic copy, and any reproduction by electronic means thereof in paper or similar format in legible form, shall, subject to subsection (6), be deemed to be the source document, and

(c) where the source document would be received in evidence without further proof in proceedings to which this Part applies, the corresponding electronic copy, or any reproduction thereof, that is deemed to be that source document in accordance with paragraph (b), shall, subject to subsection (6), be received in evidence without further proof and, where the source document has been sealed, judicial notice shall be taken of the image of that seal in that corresponding electronic copy or the said reproduction thereof.

- (6) If the Minister is not satisfied that a corresponding electronic copy within the meaning of subsection (5), or any reproduction by electronic means thereof as referred to in subsection (5), corresponds to the source document concerned, he or she may require the sender to cause the source document, or a true copy thereof, to be provided directly to him or her within such period as he or she may specify.
- (7) For the purposes of subsection (6), a true copy of a source document is a document that purports to be certified by—
- (a) the judicial authority in the requesting country that issued the source document, or
 - (b) an officer of the requesting country duly authorised to so do,
- to be a true copy of the source document and, where a source document would be received in evidence without further proof in proceedings to which this Part applies, the true copy thereof shall be received in evidence without further proof, and where the seal of the judicial authority or the officer concerned has been affixed to the true copy, judicial notice shall be taken of that seal.
- (8) In this section, a reference to a request for extradition includes a reference to the documents referred to in paragraphs (a) to (e) of section 25(1) supporting the request.
- (9) In this section, ‘source document’, in relation to an electronic copy, means the document, required by or under this Act to be provided in a request for extradition, of which the electronic copy is made.”.

PART 14

IMMIGRATION

Amendment of Immigration Act 1999

95. The **Immigration Act 1999** is amended—

- (a) in section 3(1), by the substitution of “section 3A” for “section 5 (prohibition of refoulement) of the **Refugee Act 1996**,” and
- (b) by the insertion of the following sections after section 3:

“Prohibition of refoulement

3A. A person shall not be expelled or returned in any manner whatsoever to the frontier of a territory where, in the opinion of the Minister—

- (a) the life or freedom of the person would be threatened for reasons of race, religion, nationality, membership of a particular social group or political opinion, or
- (b) there is a serious risk that the person would be subjected to the death penalty, torture or other inhuman or degrading treatment or punishment.

Provision in relation to certain deportation orders

3B. (1) This section applies to a deportation order made in respect of a person—

- (a) in the period commencing on 31 December 2016 and ending immediately before the date on which this subsection comes into operation, and
 - (b) where, in determining whether to make the deportation order, the Minister considered (including having regard to any representations made in that regard by the person in accordance with section 3) whether the deportation of the person from the State would involve the person being returned to the frontier of a territory where—
 - (i) the life or freedom of the person would be threatened for reasons of race, religion, nationality, membership of a particular social group or political opinion, or
 - (ii) there was a serious risk that the person would be subjected to the death penalty, torture or other inhuman or degrading treatment or punishment.
- (2) Subject to subsection (3), the validity of a deportation order to which this section applies, or a notification under section 3(3)(b)(ii) in relation to such a deportation order, shall not be affected by reason only of that deportation order or notification—
- (a) including a statement referring to the Minister’s power under section 3 to make a deportation order as being subject to a specified enactment,
 - (b) not including a statement referred to in paragraph (a),
 - (c) including a statement that the consideration of the matters referred to in subparagraph (i) or (ii) of subsection (1)(b) was done in compliance with a specified enactment, or
 - (d) referring to the consideration of the matters referred to in subparagraph (i) or (ii) of subsection (1)(b) without specifying the legal basis for such consideration.
- (3) Subsection (2) shall not apply in respect of a deportation order—
- (a) that has been quashed or declared invalid by a court on a ground referred to in paragraph (a), (b), (c) or (d) of that subsection, or
 - (b) the validity of which has been questioned on a ground referred to in paragraph (a), (b), (c) or (d) of that subsection, in proceedings initiated before the date on which this subsection comes into operation.
- (4) In this section, ‘enactment’ has the same meaning as it has in the [Interpretation Act 2005](#).”.

Amendment of section 5 of Immigration Act 2003

96. [Section 5](#) of the [Immigration Act 2003](#) is amended, in subsection (1), by the substitution of “section 3A of the [Immigration Act 1999](#)” for “[section 5](#) of the [Refugee Act 1996](#)”.

Application for visa: taking of fingerprints

97. The [Immigration Act 2004](#) is amended by the insertion of the following section after section 17:

“17A. (1) The Minister or an immigration officer, where he or she considers it necessary for the purpose of ensuring the integrity of the immigration system or the operation of an arrangement relating to the Common Travel Area, may take or cause to be taken the fingerprints of a person for the purpose of the person’s application for an Irish visa or an Irish transit visa.

(2) The Commissioner of the Garda Síochána shall arrange for the maintenance of a record of fingerprints taken pursuant to subsection (1).

(3) In this section—

‘arrangement relating to the Common Travel Area’ has the meaning assigned to it by [section 20](#) of the [International Protection Act 2015](#);

‘Irish visa’ and ‘Irish transit visa’ have the meanings assigned to them by the [Immigration Act 2003](#).”.

PART 15

MISCELLANEOUS

Interpretation of reference to Member State in enactments in certain circumstances

98. (1) Where, immediately before the coming into operation of this Part, a reference in an enactment to a Member State included a reference to the United Kingdom by virtue of that state being a Member State of the European Communities or of the European Union, then, on the coming into operation of this Part, the reference in the enactment shall, in so far as is necessary to give effect to the terms of a withdrawal agreement, continue to include a reference to the United Kingdom.

(2) A reference to a Member State in an enactment that comes into operation at the same time as, or at any time after, the coming into operation of this Part shall, in so far as is necessary to give effect to the terms of a withdrawal agreement, include a reference to the United Kingdom.

(3) *Subsection (1)* applies whether the enactment concerned came into operation before, on the same day as or after the commencement of the Act of 2005.

(4) *Subsections (1) and (2)* apply notwithstanding section 21(2) of, and Part 2 of the Schedule to, the Act of 2005 in so far as they relate to the meaning thereby assigned to “Member State”.

(5) In this section—

“Act of 2005” means the [Interpretation Act 2005](#);

“enactment” has the same meaning as it has in the Act of 2005;

“withdrawal agreement” means an agreement concluded under Article 50 of the Treaty on European Union between the United Kingdom on the one part and the European Union on the other part setting out the arrangements for the withdrawal of the United Kingdom from membership of the European Union.



Number 8 of 2019

**WITHDRAWAL OF THE UNITED KINGDOM FROM THE EUROPEAN UNION
(CONSEQUENTIAL PROVISIONS) ACT 2019**

REVISED

Updated to 31 January 2020

About this Revised Act

This Revised Act presents the text of the Act as it has been amended since enactment, and preserves the format in which it was passed.

Related legislation

Health Acts 1947 to 2019: this Act is one of a group of Acts included in this collective citation, to be construed together as one (*Health Service Executive (Governance) Act 2019* (17/2019), s. 1(3)). The Acts in this group are:

- *Health Act 1947* (28/1947)
- *Health Act 1953* (26/1953) (citation only)
- *Health (Fluoridation of Water Supplies) Act 1960* (46/1960) (citation only)
- *Health Act 1970* (1/1970)
- *Misuse of Drugs Act 1977* (12/1977), s. 36 and s. 42 in so far as it amends the *Health Acts 1947 to 1970* (citation only)
- *Health (Family Planning) Act 1979* (20/1979)
- *Health (Amendment) Act 1986* (10/1986)
- *Health (Amendment) Act 1987* (3/1987)
- *Health (Nursing Homes) Act 1990* (23/1990)
- *Health (Amendment) Act 1991* (15/1991), other than s. 8
- *Health (Amendment) Act 1994* (11/1994)
- *Health (Amendment) Act 1996* (15/1996)
- *Health (Amendment) (No. 2) Act 1996* (23/1996)
- *Health (Amendment) (No. 3) Act 1996* (32/1996), other than ss. 21 and 22
- *Health (Provision of Information) Act 1997* (9/1997)
- *Health (Eastern Regional Health Authority) Act 1999* (13/1999)
- *Health (Miscellaneous Provisions) Act 2001* (14/2001), except in so far as it relates to the *Tobacco (Health Promotion and Protection) Act 1988* (citation only)
- *Health Act 2004* (42/2004)
- *Health (Amendment) Act 2005* (3/2005), in so far as it amends the *Health Acts 1947 to 2004*
- *Irish Medicines Board (Miscellaneous Provisions) Act 2006* (3/2006), Part 5
- *Health (Repayment Scheme) Act 2006* (17/2006)
- *Hepatitis C Compensation Tribunal (Amendment) Act 2006* (22/2006), except s. 6
- *Health (Nursing Homes) (Amendment) Act 2007* (1/2007)
- *Health Act 2007* (23/2007)
- *Medical Practitioners Act 2007* (25/2007), s. 57(9) (citation only)
- *Health Act 2008* (21/2008)
- *Health (Miscellaneous Provisions) Act 2009* (25/2009), s. 64

- *Health (Amendment) Act 2010* (15/2010) (citation only)
- *Health (Amendment) (No. 2) Act 2010* (20/2010)
- *Child Care (Amendment) Act 2011* (19/2011), ss. 35 and 36 (citation only)
- *Health (Alteration of Criteria for Eligibility) Act 2013* (10/2013)
- *Health (Pricing and Supply of Medical Goods) Act 2013* (14/2013), s. 30 (citation only)
- *Health Service Executive (Governance) Act 2013* (23/2013)
- *Health (Alteration of Criteria for Eligibility) (No. 2) Act 2013* (42/2013) (citation only)
- *Local Government Reform Act* (1/2014), the amendment to the *Health (Fluoridation of Water Supplies) Act 1960* provided for in section 5 (6) and sch. 2, part 6.
- *Health Service Executive (Financial Matters) Act 2014* (17/2014)
- *Health (General Practitioner Service) Act 2014* (28/2014)
- *Health (General Practitioner Service) Act 2015* (19/2015)
- *Health (General Practitioner Service) Act 2018* (13/2018)
- *Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019* (8/2019), Part 2
- *Health Service Executive (Governance) Act 2019* (17/2019), other than Part 3

Acts previously included in the group but now repealed are:

- *Health Act 1954* (23/1954)
- *Health and Mental Treatment Act 1957* (16/1957), s. 1
- *Health and Mental Treatment (Amendment) Act 1958* (37/1958), s. 1
- *Health (Homes For Incapacitated Persons) Act 1964* (8/1964)
- *Health and Mental Treatment (Amendment) Act 1966* (2/1966), s. 1
- *Health (Mental Services) Act 1981* (17/1981)
- *Health (Family Planning) (Amendment) Act 1985* (4/1985)
- *Health (Amendment) Act 2004* (19/2004)

Industrial Development Acts 1986 to 2019: this Act is one of a group of Acts included in this collective citation, to be construed together as one (*Industrial Development (Amendment) Act 2019* (46/2019), s. 6(2)). The Acts in this group are:

- *Industrial Development Act 1986* (9/1986)
- *Industrial Development (Amendment) Act 1991* (30/1991), in so far as it relates to the *Industrial Development Act 1986*
- *Industrial Development Act 1993* (19/1993)
- *Industrial Development Act 1995* (28/1995), insofar as it relates to the *Industrial Development Acts 1986 to 1993*
- *Industrial Development (Enterprise Ireland) Act 1998* (34/1998), other than Part III insofar as it relates to the Legal Metrology Service, s. 35 and Part VIII
- *Industrial Development (Science Foundation Ireland) Act 2003* (30/2003)
- *Industrial Development Act 2006* (34/2006)
- *Industrial Development Act 2009* (11/2009)
- *Industrial Development (Science Foundation Ireland) (Amendment) Act 2013* (36/2013), other than ss. 7, 10
- *County Enterprise Boards (Dissolution) Act 2014* (4/2014)
- *Industrial Development (Forfás Dissolution) Act 2014* (13/2014), other than Part 7
- *Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019* (8/2019), Part 3
- *Industrial Development (Amendment) Act 2019* (46/2019), other than s. 4

Protection of Employees (Employers' Insolvency) Acts 1984 to 2019: this Act is one of a group of Acts included in this collective citation, to be construed together as one (*Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019* (8/2020), s. 1(5)). The Acts in this group are:

- *Protection of Employees (Employers' Insolvency) Act 1984* (21/1984)
- *Social Welfare Act 1990* (5/1990), s. 28
- *Worker Protection (Regular Part-Time Employees) Act 1991* (5/1991), in so far as it relates to the collectively cited *Protection of Employees (Employers' Insolvency) Acts 1984 and 1990* (repealed)
- *Protection of Employees (Part-Time Work) Act 2001* (45/2001), in so far as it relates to the collectively cited *Protection of Employees (Employers' Insolvency) Acts 1984 and 1990*

- *Industrial Relations (Miscellaneous Provisions) Act 2004* (4/2004), s. 17 and 17(3)
- *Industrial Relations (Amendment) Act 2012* (32/2012), s. 17
- *Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019* (8/2019), Part 12

Extradition Acts 1965 to 2019: this Act is one of a group of Acts included in this collective citation, to be construed together as one (*Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019* (8/2019), s. 1(6)). The Acts in this group are:

- *Extradition Act 1965* (17/1965)
- *Extradition (European Convention on the Suppression of Terrorism) Act 1987* (1/1987)
- *Extradition (Amendment) Act 1987* (25/1987)
- *Extradition (Amendment) Act 1994* (6/1994)
- *Extradition (European Union Conventions) Act 2001* (49/2001)
- *European Arrest Warrant (Application to Third Countries and Amendment) and Extradition (Amendment) Act 2012* (30/2012), Part 4
- *Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019* (8/2019), Part 13

Annotations

This Revised Act is annotated and includes textual and non-textual amendments, statutory instruments made pursuant to the Act and previous affecting provisions.

An explanation of how to read annotations is available at www.lawreform.ie/annotations.

Material not updated in this revision

Where other legislation is amended by this Act, those amendments may have been superseded by other amendments in other legislation, or the amended legislation may have been repealed or revoked. This information is not represented in this revision but will be reflected in a revision of the amended legislation if one is available.

Where legislation or a fragment of legislation is referred to in annotations, changes to this legislation or fragment may not be reflected in this revision but will be reflected in a revision of the legislation referred to if one is available.

A list of legislative changes to any Act, and to statutory instruments from 1972, may be found linked from the page of the Act or statutory instrument at www.irishstatutebook.ie.

Acts which affect or previously affected this revision

- *Industrial Development (Amendment) Act 2019* (46/2019)

All Acts up to and including *Consumer Insurance Contracts Act 2019* (53/2019), enacted 26 December 2019, were considered in the preparation of this revision.

Statutory instruments which affect or previously affected this revision

- *Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019 (Part 15) (Commencement) Order 2020* (S.I. No. 28 of 2020)
- *Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019 (Part 14) (Commencement) Order 2019* (S.I. No. 346 of 2019)
- *Withdrawal Of The United Kingdom From The European Union (Consequential Provisions) Act 2019 (Part 1) (Commencement) Order 2019* (S.I. No. 280 of 2019)

All statutory instruments up to and including *Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2019 (Part 15)*

(Commencement) Order 2020 (S.I. No. 28 of 2020), made 31 January 2020, were considered in the preparation of this revision.