



Oifig an Stiúirthóra um
Fhorfheidhmiú Corparáideach
Office of the Director of
Corporate Enforcement

FREEDOM OF INFORMATION ACTS

1997 and 2003

Sections 15 and 16 Reference Book

*Guide to the Functions, Records,
Rules and Practices
of the
Office of the Director of Corporate Enforcement*

Freedom of rmation

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Preface

Background

This Reference Book - A Guide to the functions, records, rules and practices of the Office of the Director of Corporate Enforcement - is compiled in accordance with Sections 15 and 16 of the Freedom of Information Act 1997.

The Freedom of Information (FOI) Act 1997, effective from 21 April 1998, establishes three statutory rights:

- a legal right for each person to access information held by public bodies;
- a legal right for each person to have official information relating to oneself amended where it is incomplete, incorrect or misleading; and
- a legal right to obtain reasons for decisions affecting oneself.

The Act asserts the right of members of the public to obtain access to official information to the greatest extent possible consistent with the public interest and the right to privacy of individuals. The FOI Act has been amended by Section 112 of the Company Law Enforcement Act 2001 to deal specifically with the establishment of the Office of the Director of Corporate Enforcement. Section 112 states:

“The Freedom of Information Act 1997, is amended—

(a) in section 46(1), by the insertion of the following after paragraph (b):

“(ba) a record held or created under the Companies Acts, 1963 to 2001, by the Director of Corporate Enforcement or an officer of the Director (other than a record concerning the general administration of the Director’s office),”, and

(b) in the First Schedule, by the insertion in paragraph 1(2) of “the Office of the Director of Corporate Enforcement,”.

Purpose of Reference Book

In accordance with **Section 15** of the FOI Act, the purpose of this Reference Book is to facilitate access to official information held by the Office of the Director of Corporate Enforcement (ODCE), by outlining:

- the structure and functions of the Office;
- details of the services we provide and how they may be availed of;
- information on the classes of records we hold; and
- information on how to make a request to the Office under the FOI Act.

Section 16 of the FOI Act requires the Office to publish a book containing:

- “the rules, procedures, practices, guidelines and interpretations used by the (Office), and an index of any precedents kept by the (Office), for the purposes of decisions, determinations or recommendations, under or for the purposes of any enactment or scheme administered by the (Office) with respect to rights, privileges, benefits, obligations, penalties or other sanctions to which members of the public are or may be entitled or subject to under the enactment or scheme, and
- “appropriate information in relation to the manner or intended manner of administration of any such enactment or scheme.”

The FOI Act is designed to allow public access to information held by public bodies that is NOT routinely available through other sources. Access to information under the Act is subject to certain exemptions and involves specific procedures and time limits.

How to use this Reference Book

To achieve the maximum benefit from this Reference Book, it is worthwhile spending some time looking through the contents pages and the different chapters.

Part 1 of the Book, **Access to Information**, comprises Chapters 1 to 4 and gives an introduction on FOI, details the ODCE’s approach to confidentiality, explains how to access information from the Office and refers to any fees that may arise.

Part 2 of the Book, **the Office of the Director of Corporate Enforcement**, comprises Chapters 5 and 6. Chapter 5 outlines the ODCE’s Mission Statement while Chapter 6 details the general description, functions and structure of the ODCE. Chapter 6.3 gives a breakdown of the internal structure and organisation of the Office by Units. Information

is provided, as appropriate, for each Unit covering the responsibilities, structure, Information Held, classes of record held and contact points.

Part 3 of the book, **Information Services**, comprises Chapters 7 and 8. Chapter 7 gives details of the services offered by the ODCE. Chapter 8 sets out frequently asked questions and answers relating to Freedom of Information.

Appendices

There are two appendices at the end of this Book:

Appendix 1 – FOI application form to request access to ODCE records under the Act.

Appendix 2 – Legislation dealt with by the ODCE and/or the Registrar of Companies.

Availability of this Book

Copies of this publication are available free of charge on request from:



Freedom of Information Unit

Office of the Director of Corporate Enforcement

16 Parnell Square

Dublin 1



01-8585800,

*** Lo-call 1890 315 015**



01-8585801



foi@odce.ie

* Please note that the rates charged for the use of 1890 (LoCall) numbers may vary among different service providers

An up to date version of the publication is maintained on the Internet at <http://www.odce.ie/publications>

PART 1: ACCESS TO INFORMATION

1 Introduction

The Freedom of Information (FOI) Act 1997, effective from 21 April 1998, establishes three new statutory rights:

- a legal right for each person to access information held by public bodies;
- a legal right for each person to have official information relating to oneself amended where it is incomplete, incorrect or misleading;
- a legal right to obtain reasons for decisions affecting oneself.

The Act asserts the right of members of the public to obtain access to official information to the greatest extent possible consistent with the public interest and the right to privacy of individuals.

Section 46 of the Freedom of Information Act 1997 (as amended by Section 112 of the Company Law Enforcement Act 2001) provides that: -

"This Act shall not apply to –

...

(ba) a record held or created under the Companies Acts, 1963 to 2001, by the Director of Corporate Enforcement or an officer of the Director of Corporate Enforcement (other than a record concerning the general administration of the Director's Office)..."

This means that all records submitted to or held by the ODCE under the Companies Acts (other than records concerning the general administration of the ODCE) are exempt from the provisions of the Freedom of Information Act 1997 as amended. All other records are subject to the general provisions of the Freedom of Information Act 1997 as amended.

All references in this FOI Reference Book to the FOI Act should be read as taking account of the effect of the amendment detailed above.

The FOI Act is designed to allow public access to information held by public bodies that is NOT routinely available through other sources. Access to information under the Act is subject to certain exemptions and involves specific procedures and time limits. This Reference Book highlights, in relation to each of the Office's activities, where information of this nature is available.

2 Statement of Policy on Confidentiality

Information concerning the general administration of the Office provided to the Office of the Director of Corporate Enforcement (ODCE) may be disclosed in response to a request under the terms of the Freedom of Information (FOI) Act 1997 where the public interest value of releasing such information is deemed to outweigh the right to privacy. However, there are a number of provisions in the Act (as amended by the Company Law Enforcement Act 2001), entitling the Director to refuse to disclose information obtained in confidence, commercially sensitive information and certain personal information.

2.1 Legal Obligation of Confidence

The Director, his officers and advisers operate under a legal obligation under the Company Law Enforcement Act 2001 to keep secret any confidential information obtained by them in the performance of the Director's functions, unless disclosure is required, in the Director's opinion, for the performance of one or more of his functions or the functions of other regulatory authorities. The legal obligation of confidentiality is necessary to safeguard the Director's ability to gather sufficient evidence to evaluate possible breaches of company law and to determine what response, if any, he might make in compliance with his statutory duties.

This legal obligation also means that companies and company officers can be assured that the Director, his officers and his advisers will behave responsibly with respect to confidential information which is obtained in the exercise of the Director's functions. If, following evaluation, the information is considered not to involve a breach of company law or a possible breach of other legislation, then no disclosure will arise. If breaches of law are indicated, the Director may decide, in accordance with his statutory duties, to bring matters to the attention of the Courts or other competent authorities for appropriate action.

The ODCE undertakes to treat as confidential any information provided to it in confidence by individuals or others, subject to the ODCE's obligations under law, including the FOI Act. If, for any reason, you wish that information provided to the ODCE should not be disclosed because of its sensitive nature, then you should, when supplying the information, make clear this wish and specify the reasons for the information's sensitivity. The ODCE will consult with you before making a decision on any FOI request received involving sensitive information that you may have supplied concerning the general administration of the Office.

3 How to get information

3.1 Routinely Available Information

General information on the Office of the Director of Corporate Enforcement (ODCE) is routinely made available to the public, particularly on the ODCE's website which is located at www.odce.ie. Such information will continue to be available informally without the need to use the Freedom of Information (FOI) Act. General information will also be made available from time to time in ODCE publications, such as its Annual Report.


Subject to the restrictions imposed by law, the ODCE is disposed to assist the public as much as possible. It will, for instance, attempt to make available appropriate information, held outside the formal procedures of the FOI Act, subject to the general scope of exemptions in the Act.

Chapter 6.3 also lists under the heading 'Classes of Records', the topics on which records are held in each Unit of the ODCE. It may not be necessary in all cases to use the FOI Act to access information held in these records. Please contact the named official in the relevant Unit (see Chapter 6.3) who will advise you as to whether the information you require can be provided to you directly or whether you will have to make a formal FOI request in order to access the information. (Section 3.2 following tells you how to make a formal application under the FOI Act).

Information Office

(General queries, requests for information and publications) (01) 8585800

Copies of all **legislation** related to the areas of responsibility of the ODCE (see list at Appendix II) may be obtained from:

-  **The Government Publications Sales Office**
Molesworth Street
Dublin 2
-  **01-647 6879**
-  **01-672 5449**

Acts of the Oireachtas and Statutory Instruments covering the period 1922 to 2001 can be accessed on the website of the Office of the Attorney General, www.irlgov.ie/ag. However, if the Act or statutory instrument you are looking for is a recent one, relates to the areas of responsibility of the ODCE and is not at www.irlgov.ie/ag, you should be able to locate it in the Legislation Section of the ODCE website at <http://www.odce.ie/>.

Information on **European Union legislation or reports** can be accessed via:

 **The European Commission Representation in Ireland**

European Union House

18 Dawson Street

Dublin 2



01-662 5113



01-662 5118



Website: www.europa.eu.int and for EU Law, specifically,

www.europa.eu.int/eur-lex

Also, the **British and Irish Legal Information Institute** (BAILII) provides access to a free and up-to-date collection of British and Irish primary legal materials, including court judgements, on the Internet at www.bailii.org.

3.2 Applications under the FOI Act

Under the FOI Act, anyone is entitled to apply for access to information not otherwise publicly available (Section 112 of the Company Law Enforcement Act 2001 provides that FOI legislation applies to the ODCE but only in respect of a record concerning the general administration of the Office). The ODCE will normally be obliged to respond to the request within 4 weeks.

Applications under the FOI Act must be accompanied by an up-front fee (see section 4) and should be addressed to:

 **Freedom of Information Unit**

Office of the Director of Corporate Enforcement

16 Parnell Square

Dublin 1

-  **01-8585800**
*** Lo-call: 1890 315 015**
-  **01-8585801**
-  **foi@odce.ie**

*Please note that the rates charged for the use of 1890 (LoCall) numbers may vary among different service providers.

3.2.1 Compiling your application

- (i) Your application should be in writing and should indicate that the information is sought under the Freedom of Information Act. You may use the form entitled 'Request for Information under the Freedom of Information Act' which is widely available, or the ODCE's version of this form (**see Appendix 1**). This form is also available from the FOI Unit of the ODCE.
- (ii) If you require a reply in a particular format i.e. photocopy, computer disk, etc., please mention this in your application.
- (iii) Please be as detailed and as specific as possible when compiling your application as this will assist the ODCE's FOI Unit in dealing with it. It can also result in lesser charges being incurred on search and retrieval in cases where these fall to be paid. Where possible please try to indicate the time period for which you wish to access records e.g. records created between November 2001 and January, 2002. Also, if possible, try to specify the areas of the ODCE that you feel would be most relevant to your request. If you have any difficulty in preparing your application or in identifying the precise records that you require, the staff of the ODCE will be happy to assist you in this regard.
- (iv) You may be required to prove your identity, especially when seeking personal information, so you may, therefore, be asked to produce your Birth Certificate, Driving Licence, Passport or other form of identity.
- (v) Please include a daytime telephone number, if possible, so that you may be contacted quickly if it is necessary to clarify details of your request.
- (v) Please include the appropriate fee (see section 4).

3.2.2 Assistance to persons with a disability

The ODCE's FOI Unit is available to provide assistance to persons with a disability to exercise their rights under the FOI Act (e.g. accepting oral requests from requesters who are unable to read, print and/or write due to their disability, enabling the requester to inspect or have records explained to him or her).

3.2.3 FOI Decision Making in the Office of the Director of Corporate Enforcement

Decisions on applications are made by nominated officers (at a level not below Higher Executive Officer) known internally as FOI Decision Makers. Internal Appeal decisions are made by nominated officers of a higher grade and are, generally, not made by the direct superior officer of the FOI Decision Maker.

The FOI Unit acknowledges receipt of FOI applications not later than 2 weeks following their receipt, and forwards them to the FOI Decision Maker in the Unit which holds the relevant records. The FOI Unit provides Decision Makers for areas of the ODCE that do not have their own. The nominated FOI Decision Maker proceeds to deal with the request, liaises with the requester as appropriate and makes a decision in the matter, with the support and advice of the FOI Unit.

3.3 Rights of Review and Appeal

The FOI Act sets out a series of exemptions to protect sensitive information where its disclosure may damage key interests of the State or of third parties. Where the ODCE invokes these provisions to withhold information, the decision may be appealed. Decisions in relation to deferral of access, charges, forms of access, etc. may also be the subject of appeal. Details of the appeals mechanisms are set out below.

3.3.1 Internal Review

You may seek internal review of the initial decision, which will be carried out by an official at a higher level if:

- a) you are dissatisfied with the initial response received i.e. refusal of information, form of access, charges, etc., or

- b) you have not received a reply within 4 weeks of your initial application. This is deemed to be a refusal of your request and allows you to proceed to internal review.

Requests for internal review should be submitted in writing to:

- ✉ **Freedom of Information Unit**
Office of the Director of Corporate Enforcement
16 Parnell Square
Dublin 1
- ☎ **01-8585800**
*** Lo-call: 1890 315 015**
- 📄 **01-8585801**
- @ **foi@odce.ie**

*Please note that the rates charged for the use of 1890 (LoCall) numbers may vary among different service providers.




Such a request for internal review must be submitted within 4 weeks of the initial decision. The Office must complete the review within 3 weeks. Internal review must normally be completed before an appeal may be made to the Office of the Information Commissioner.

3.3.2 Review by the Information Commissioner

Following completion of internal review, you may seek independent review of the decision from the Information Commissioner. Also if you have not received a reply to your application for internal review within 3 weeks, this is deemed to be a refusal and you may appeal the matter to the Commissioner.

Appeals in writing may be made directly to the Information Commissioner at the following address:

- ✉ **Office of the Information Commissioner**
18 Lower Leeson Street
Dublin 2

 01-639 5689
 01-661 0570
 foi@ombudsman.irlgov.ie

4 Fees

Fees may be charged as follows:

4.1 Applications for information

For all requests, an application fee of €15 must accompany a request for non-personal information. This fee is reduced to €10 where the requester is the holder of a medical card. The following exemptions also apply:

- A request under section 7 relating to a record holding only personal information relating to the requester (including a request by a parent or guardian on behalf of a minor or disabled person or the next-of-kin or personal representative of a deceased person);
- An application under section 17 (the right of amendment of records relating to personal information);
- An application under section 18 (right of a person to information regarding acts of public bodies affecting the person); and
- An application in relation to the decision to charge a fee.

In respect of personal records, fees in respect of the cost of copying the records requested will apply. In respect of other (non-personal) information, fees may be charged in respect of the time spent in efficiently locating and copying records, based on a standard hourly rate, prescribed by the Minister of Finance. No charges may apply in respect of the time spent by public bodies in considering requests.

4.2 Applications for internal review

A standard fee of €75 must accompany an application for internal review under section 14 – this fee is reduced to €25 if the applicant is the holder of a medical card. The following exemptions also apply:

- An application in relation to a decision concerning records containing only personal information related to the applicant (including an application made pursuant to section 28(b) by a parent or guardian on behalf of a minor or

disabled person or the next-of-kin or personal representative of a deceased person);

- An application in relation to a decision under section 17 (right of amendment of records relating to personal information);
- An application in relation to a decision under section 18 (right of a person to information regarding acts of public bodies affecting the person); and
- An application in relation to a decision to charge a fee or deposit, or a fee or deposit of a particular amount.

4.3 Applications for review by Information Commissioner under section 34

A standard fee of €150 must accompany applications to the Information Commissioner under section 34. This fee is reduced to €50 where the applicant is the holder of a medical card, or a person as specified in section 29(2) (a third party with the right to apply directly to the Information Commissioner where a public body decides to release their information on public interest grounds. The following exemptions also apply:

- An application concerning only records containing personal information related to the applicant (including an application made pursuant to section 28(b) by a parent or guardian on behalf of a minor or disabled person or the next-of-kin or personal representative of a deceased person);
- An application under section 17 (the right of amendment of records relating to personal information);
- An application under section 18 (right of a person to information regarding acts of public bodies affecting the person);
- An application in relation to the decision to charge a fee or deposit exceeding €25 under section 47 in respect of search and retrieval and photocopying of records (decisions in relation to the charging of fees or deposits for search and retrieval and/or photocopying of less than €25 are not subject to review by the Information Commissioner); and
- An application in relation to a decision to charge a fee under section 47(6A), or a fee of a particular amount under section 47(6A), on the grounds that the records concerned do not contain only personal information related to the requester or the requester is not a holder of a medical card or the dependent of a holder of a medical card.

4.4 Scale of fees

Section 47 of the FOI Act provides for fees. Fees are currently set as follows in accordance with Statutory Instruments Nos. 139 of 1998 and 522 of 1998.

- €20.95 per hour - search and retrieval
- €0.04 per sheet for a photocopy
- €0.51 for a 3 and a half inch computer diskette
- €10.16 for a CD-ROM
- €6.35 for a Radiograph (X-Ray).

In respect of personal information, the charge of €0.04 for photocopying can be applied though this can be waived having regard to the means of the requester and the nature of the records concerned. Fees for search and retrieval of personal information do not apply unless a very large number of records are involved.

No charges apply in respect of the time spent by public bodies in considering requests.

Where a deposit is payable, the public body must, if requested, assist the requester to amend the request so as to reduce or eliminate the amount of the deposit.

Charges for search and retrieval and photocopying may be waived in the following circumstances:

- Where the cost of collecting and accounting for the fees would exceed the amount of the fee (i.e. fees less than €6.35);
- Where the information would be of particular assistance to the understanding of an issue of national importance; and
- In the case of photocopying personal information, where it would not be reasonable having regard to the means of the requester and the nature of the records sought (unless the request relates to a significant number of records relating to personal information).

PART 2: THE OFFICE OF THE DIRECTOR OF CORPORATE ENFORCEMENT (ODCE)

5 ODCE Mission Statement

The mission of the ODCE is to improve the compliance environment for corporate activity in the Irish economy by:

- encouraging adherence to the requirements of the Companies Acts, and
- bringing to account those who disregard the law.

The impact of the ODCE's work will have positive economic and social benefits in reducing business and personal risks in the economy. In doing so, the ODCE will be primarily serving the public interest, rather than acting to remedy individual grievances in the company law area.

6 General Description, Functions and Structure of the ODCE

6.1 Description of the ODCE

The ODCE was established in November 2001 under the Company Law Enforcement Act 2001 (No. 28 of 2001).

The Director of Corporate Enforcement, Mr Paul Appleby, is charged with the following general mandate:

- to encourage compliance with company law and
- to take appropriate investigative or enforcement action where suspected breaches of the Companies Acts take place.

In discharging this role, the Director of Corporate Enforcement is required by law to be independent. The Director and his staff also operate under a general legal obligation to keep confidential any information obtained by them in the performance of their functions, unless disclosure is required, in the opinion of the Director, for the performance of one or more of his functions or the functions of other competent authorities.

These obligations are required to encourage the general public, companies, company officers, professional organisations, State agencies and other authorities to provide to the Office information suggesting corporate malpractice. It is vital that the Office receives a good flow of such information if it is to be successful in remedying such behaviour and in bringing before the Courts those who are suspected of breaching company law.

6.1.1 Reporting Requirements

The Director is required to report annually to the Minister for Enterprise, Trade and Employment on the performance of the Office and to provide from time to time other information as the Minister may require. The Director is also obliged to account to an appropriately established Committee of either House of the Oireachtas when requested to do so. However, the Director may refuse to provide any information to the Minister or the Oireachtas which, in his opinion, would be likely to prejudice the performance of his functions.

6.1.2 Staffing

The ODCE comprises a multi-disciplinary team of approximately 40 persons. The staff includes accountants, administrators, lawyers and seven members of the Garda Síochána. These Gardaí, who are seconded to the Office from the Garda Bureau of fraud investigation, possess all of their normal powers to gather evidence and take statements.

6.1.3 Funding

The ODCE receives funding to carry out its functions from the Department of Enterprise, Trade and Employment. This funding which covers all the costs in running the ODCE is identified as a separate subhead in the Department's Vote¹.

¹ **Department's Vote:** This is the technical name for the Department's Estimate when it is passed by Dáil Éireann.

6.1.4 Registrar of Companies

The Director also works closely with the Registrar of Companies who continues to be responsible for:

- collecting and making publicly available up-to-date information on companies registered in Ireland and
- encouraging adherence to the filing and registration requirements of the Companies Acts.

The ODCE is organised into five Units (Enforcement Unit, Compliance Unit, Detection Unit, Insolvency Unit and Corporate Services Unit), which contain distinct functional responsibilities. There remains however a substantial degree of co-operation and interaction between the Units.

6.2 Functions of the Director of Corporate Enforcement

6.2.1 Compliance Role of the Director

The Director and his staff discharge this role by communicating the benefits of compliance with the law and the consequences of non-compliance. The strategies employed include:

- public presentations on, for example, the ODCE and its powers and functions;
- the publication of information, via printed and electronic media, on the legal rights and obligations which exist under Irish company law;
- consultation with professional bodies and other representative interests to facilitate compliance with the requirements of the company law;
- discussions with Government and other parties as required to facilitate and support the compliance role of the Director.

6.2.2 Enforcement Role of the Director

The enforcement role of the Director includes the following principal functions:

- the initiation of fact-finding company investigations;
- the prosecution of persons for suspected breaches of the Companies Acts;
- the supervision of companies in official and voluntary liquidation and of unliquidated insolvent companies;

- the restriction and disqualification of directors and other company officers;
- the supervision of liquidators and receivers and
- the regulation of undischarged bankrupts acting as company officers.

6.2.3 Fact-Finding Company Investigations

The Director of Corporate Enforcement has the power to initiate, or seek to have initiated, fact-finding company investigations in certain circumstances suggesting fraud or other illegality. Such an investigation may take various forms, viz:

- it may be undertaken, at his request, by an Inspector or Inspectors appointed by the High Court to conduct a wide-ranging inquiry of a company's affairs;
- the Director may directly appoint an Inspector or Inspectors to establish the beneficial ownership of a company or of shares in or debentures of a company, or
- he may undertake a private examination of a company's books and documents.

While the powers of Inspectors are very extensive, the more limited powers available to the Director to conduct a private examination of a company's books include the powers:

- to demand that company books and documents be produced for examination;
- to require directors and other persons to explain the company's books;
- to obtain relevant documents from certain third party sources, such as other companies.

6.2.4 Company Law Prosecutions

In the case of suspected breaches of the Companies Acts, the Director has three main options available to him, viz:

- he may invite the persons in default to pay an administrative fine in lieu of facing a summary prosecution before the courts (this has not been commenced as at Nov. 2003);
- he may initiate a summary prosecution for a suspected breach of the Companies Acts, or
- he may refer cases to the Director of Public Prosecutions for decision as to whether prosecutions on indictment should be commenced.

6.2.5 Unliquidated Insolvent Companies and Companies in Official or Voluntary Liquidation

In order to evaluate the conduct of persons associated with the management of these companies, the Director has the power to:

- apply for a Court order seeking permission to inspect the books of a company in official or voluntary liquidation or of an unliquidated insolvent company;
- seek to have persons examined by the Court on the affairs of the company;
- apply for a Court order for payment or delivery of property against a person examined and if necessary to search and seize money, property, books and documents belonging to the company;
- seek a warrant for the arrest of a person on probable cause that he or she is about to quit the State or otherwise seek to evade due payments or an examination of the company's affairs;
- seek to have the Court assess damages against company directors and other officers where company property has been misapplied or retained or the person involved has been guilty of a breach of duty or trust in relation to the company.

6.2.6 Disqualifications and Restrictions

The remedies of disqualification and restriction are precautionary measures that are designed to prevent persons from abusing the privilege of incorporation in the future. Currently, disqualification automatically applies to a person who has been convicted of an indictable offence involving fraud or dishonesty in relation to a company's affairs. The Director may now petition the High Court to seek the disqualification for five years of a person from acting in any responsible position in, or in support of, a company, where by their actions they have shown themselves not to be suitable persons to be involved in the management or promotion of a company. Qualifying circumstances for disqualification include:

- three or more convictions for filing or registration offences, or
- two or more offences of failing to keep proper books of account.

The restriction option is intended to ensure that a person who has previously acted as a director of a company which has been wound up leaving substantial debts unpaid cannot subsequently act as a director or secretary or otherwise promote or participate in

another company unless it meets certain requirements. These stipulate that the minimum paid up capital of the new company must be:

- €63,487 (in the case of a private company) in cash, or
- €317,435 (in the case of a public company) in cash.

Liquidators of insolvent companies are now required to apply to the High Court for the restriction of the directors of such companies, unless exempted from doing so by the Director. This situation previously applied in official liquidations only under direction from the High Court.

Directors of unliquidated insolvent companies may also be restricted by application of the Director of Corporate Enforcement to the High Court.

6.2.7 Supervision of Liquidators and Receivers

At present, liquidators and receivers are required to send to the Registrar of Companies notification of their appointment to a company, and the Registrar is now required to copy the Director of Corporate Enforcement with all such notifications.

The Director is also given power to require a liquidator or receiver to produce his or her books and answer any questions on the books or on the conduct of the liquidation or receivership. These provisions are intended to allow the investigation of complaints or allegations of misconduct against a liquidator or receiver.

A receiver is also to file a statement with the Registrar of Companies at the end of the receivership as to whether the company is solvent. This statement which will be copied to the ODCE is required to enable such companies to be monitored by the Director.

6.2.8 Regulation of Undischarged Bankrupts

The Companies Acts prohibit an undischarged bankrupt from acting as a director or other officer of a company. Where the Director of Corporate Enforcement has reason to believe that the director of a company is an undischarged bankrupt, he may:

- require the person to furnish the Director with a sworn statement setting out the facts of his or her financial position;

- seek to have such a person examined on oath before the High Court on the contents of that statement;
- seek to have a disqualification order applied against the person on the grounds that he/she is an undischarged bankrupt.

6.2.9 Other Measures

There are also a series of miscellaneous remedial measures, which are available to the Director in the Companies Acts. Examples include:

- directing the holding of an annual general meeting;
- seeking a Court order to remedy a default by a company or an officer in complying with the Companies Acts;
- applying for a Court injunction to prevent persons from trading as a limited company when they are not so incorporated.

6.3 Organisational Structure

Director of Corporate Enforcement

Mr. Paul Appleby

Personal Assistant to the Director

Detection Unit	Enforcement Unit	Insolvency Unit	Compliance Unit	Corporate Services Unit
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The following sections give a detailed breakdown of the internal structure and organisation of the ODCE. It also describes the categories of information held, and the ways in which they can be accessed, either through existing publications or through the procedures set out in the Act.

6.3.1 Detection Unit

This Unit is responsible for gathering information and conducting initial assessments of general complaints of suspected breaches of company law. This role includes company investigations, which involves examining company books and documents and interviewing company directors and other individuals. The Unit defines possible remedial options, takes appropriate steps to conclude or advance the complaint and records progress.

The Detection Team consists of a mix of accounting, administrative and legal staff working in conjunction with members of the Garda Síochána.

Information Held

The bulk of the information held by the Detection Unit is likely to involve a record held or created under the Companies Acts, 1963 to 2001, by the Director of Corporate Enforcement or an officer of the Director and, hence, be an exempt record under Section 46(1) of the FOI Act. Exempt records are not releasable under the FOI Act.

Where Information is Available at Present

All members of staff in the Detection Unit provide information to the public on complaints matters, in particular on the appropriateness and mechanisms for lodging complaints. Other disclosures may be made from time to time in the limited circumstances permitted by law.

The Unit has available a Complaint Form which can be used to advise the ODCE of any concerns. The Complaint Form sets out the type of information which the ODCE would require to enable a complaint to be properly evaluated. An electronic copy of the form can be downloaded from the ODCE website, www.odce.ie. Copies may also be obtained from the Office of the Director of Corporate Enforcement, 16 Parnell Square, Dublin 1.

Classes of Records

- Enquiries
- Company Investigations
- Complaint Cases
- Policy
- Legislation
- Reports received from accountancy bodies
- Requests received from foreign jurisdictions

Queries relating to the classes of records held by the Detection Unit should be addressed to Brian Walsh tel. 01-858-5868.

6.3.2 Enforcement Unit

This Unit is responsible for gathering evidence to support the possible initiation of criminal proceedings in cases of suspected breaches of Company Law. This work includes determining which cases should be initiated, defining the most appropriate proceedings, instructing counsel, preparing case papers, managing case execution,

considering appeals, assisting the DPP (Director of Public Prosecutions) as required and recording progress. The Unit will also be responsible for levying and collecting administrative fines for certain breaches of the Companies Acts (this has not been commenced as at Nov. 2003).

The Enforcement Team consists of a mix of administrative staff, legal and accounting professionals.

Information Held

The bulk of the information held by the Enforcement Unit is likely to involve a record held or created under the Companies Acts, 1963 to 2001, by the Director of Corporate Enforcement or an officer of the Director and, hence, be an exempt record under Section 46(1) of the FOI Act. Exempt records are not releasable under the FOI Act.

Where Information is Held at Present

All members of staff in the Enforcement Unit provide summary information to the public on the outcome of court proceedings. Other disclosures may be made from time to time in the limited circumstances permitted by law.

Classes of Records

- Enquiries
- Prosecution Cases
- Policy
- Legislation
- Breaches of Company Law Cases

Queries relating to the classes of records held by the Enforcement Unit should be addressed to Rose Carroll, tel. 01-858-5867.

6.3.3 Insolvency Unit

This Unit assesses instances of suspected improper conduct by company directors and other parties relating either to companies in official or voluntary liquidation or to unliquidated insolvent companies. Remedial action is taken in appropriate circumstances by way of court application. This work includes assessing liquidators' reports, deciding which cases should proceed to court, defining the most appropriate proceedings, instructing counsel, preparing case papers, managing case execution, considering appeals and recording progress.

The Insolvency Team consists of a mix of accounting, administrative and legal staff.

Information Held

The bulk of the information held by the Insolvency Unit is likely to involve a record held or created under the Companies Acts, 1963 to 2001, by the Director of Corporate Enforcement or an officer of the Director and, hence, be an exempt record under Section 46(1) of the FOI Act. Exempt records are not releasable under the FOI Act.

Where Information is Held at Present

All members of staff in the Insolvency Unit provide summary information to the public on the outcome of court proceedings. Other disclosures may be made from time to time in the limited circumstances permitted by law.

Classes of Records

- Enquiries
- Liquidations
- Receiverships
- Unliquidated Insolvent Companies
- Liquidators
- Receivers
- Policy
- Legislation

Queries relating to the classes of records held by the Insolvency Unit should be addressed to Marie Devaney, tel. 01-858-5818.

6.3.4 Compliance Unit

The Compliance Unit is charged with fulfilling the Director's mandate to encourage compliance with company law. The work of the Unit involves preparing and publishing guidance and information documents, liaising with professional bodies, considering international developments, developing policy proposals and representing the Office at conferences and seminars etc.

The Compliance Team consists of professional and administrative staff assisted as necessary by other staff of the Office from time to time.

Information Held

Much of the information held by the Compliance Unit is likely to involve a record held or created under the Companies Acts, 1963 to 2001, by the Director of Corporate Enforcement or an officer of the Director and, hence, be an exempt record under Section 46(1) of the FOI Act. Exempt records are not releasable under the FOI Act.

Where information is Held at Present

All members of staff in the Compliance Unit provide information to the public on compliance matters.

The ODCE publishes from time to time Information on the legal rights and obligations of companies and other parties under the Companies Acts. To date the following have been published:

D/2002/1

- Companies
- Company Directors
- Company Secretaries
- Members/Shareholders
- Auditors
- Creditors
- Examiners
- Liquidators
- Receivers

D/2002/2

- Auditors' Duty to Report to the Director of Corporate Enforcement

D/2002/3

- Liquidation-Related Functions of the Director of Corporate Enforcement

D/2002/4

- Unliquidated Insolvent Companies

D/2003/1

- Liquidation-Related Functions of the Director of Corporate Enforcement – Further Commencement of Section 56 of the Act

(November 2003)

- Guide to Transactions Involving Directors

D/2006/1

- Guidance on Audit Committees

D/2006/2

- Auditors' Duty to Report to the Director of Corporate Enforcement - Revised

Published information is available on the ODCE website, www.odce.ie, or on request from the Office of the Director of Corporate Enforcement, 16 Parnell Square, Dublin 1.

Classes of Records

- Enquiries
- Compliance Matters
- Policy
- Legislation

Queries relating to the classes of records held by the Compliance Unit should be addressed to Ms. Maria Leavy, tel. 01-858-5833.

6.3.5 Corporate Services Unit

With the exception of information and advice on the FOI Act, the Corporate Services Unit does not deliver services directly to the public. Rather it is a resource that assists in the efficient running of the ODCE. This involves preparing Business Plans, agreeing and managing the annual budget of the Office, personnel and training issues, ICT (Information and Communications Technology) and website support and maintenance, Office procurement and payments, office premises and maintenance, office health and safety issues, FOI co-ordination, the preparation of the Office's Annual Report, liaising with the Department of Enterprise, Trade and Employment and monitoring progress.

The Corporate Services Unit consists of administrative staff, assisted as necessary by other staff of the Office from time to time.

Performance Management

Strong emphasis has been placed on the introduction of the Performance Management and Development System (PMDS) in the ODCE. It is a logical follow-on to the strategy statement and the business plans in that it brings the process down to the level of the individual. It enables each member of staff to identify his/her role in the overall goals of the Office and contributes to personal development.

Recruitment

With few exceptions, the staff of the ODCE, and all Government Departments and Offices, is recruited through the Civil Service Commission by way of open competition advertised in the national media. Services Attendants and Cleaners are recruited directly by the ODCE.

Training and Development

With the continuously changing environment and the ever increasing demands being made on staff at all levels, it is necessary to ensure that skills are upgraded on an ongoing basis. The ODCE's Corporate Services Unit liaises with the Training and Development Unit of the Department of Enterprise, Trade and Employment in regard to the provision of a range of general training programmes in the areas of induction, customer service, health and safety and information technology. Participation on external courses is also facilitated.

The introduction of a performance management system for all staff within the Civil Service has been a key driver in determining training and development needs. Through this job holders and managers together are able to determine their requirements.

Information Held

Much of the information held by the Corporate Services Unit is likely to be covered by the FOI Act and not treated as an exempt record under Section 46(1) of the Act.

Corporate Services Unit will make the Annual Report of the ODCE available to the public on request.

Where Information is Held at Present

All members of staff in the Corporate Services Unit provide information to the public on corporate services issues, in particular in relation to the mechanisms for lodging Freedom of Information requests.

Relevant information published by the Office will be made available on the ODCE website, www.odce.ie, and may also be obtained by contacting the Office of the Director of Corporate Enforcement, 16 Parnell Square, Dublin 1.

Rules and Practices (in accordance with Section 16 of the Freedom of Information Act 1997) - Procurement of Goods and Services

The award of contracts (including IT contracts) by the Office is in accordance with procedures outlined in Department of Finance publications and circulars, where relevant, and these are dealt with in the Public Procurement section of the Department of Finance Freedom of Information Section 16 Reference Book.

The Department of Finance publication "Guidelines for Engagement of Consultants in the Civil Service" published in March, 1999 includes, as Appendix 1, the text of Circular 16/97 which relates directly to IT contracts within the Civil Service. A copy can be obtained, free of charge, by contacting Votes Control Section, Department of Finance, Merrion Street, Dublin 2 (Tel: 01-6767571).

Other published procurement procedures available for purchase from the Government Publications Sales Office, Molesworth Street, Dublin 2 (Tel: 01-647 6879) are: -

'Public Financial Procedures', published in 1998;

'Public Procurement' published in 1994;

'An Outline of Government Contracts Procedures' published in July 1986; and

'Public Procurement - The Directives' published by the EU Commission contains all the public procurement directives in one booklet.

Classes of Records

- Administrative Budgets
- Office Accommodation
- Office Administration
- Information and Communication Technology (ICT)
- Human Resource Management (HRM)
- Freedom of Information Applications
- Records Management
- Departmental Liaison
- Policy

Queries relating to the classes of records held by the Corporate Services Unit should be addressed to Ms. Angela Nolan , tel. 01-858-5815.

6.4 Agencies, Offices and Bodies associated with the ODCE:

- The Company Law Administration Unit, Dept. Enterprise, Trade & Employment.
- Companies Registration Office (CRO)
- Director of Public Prosecutions
- An Garda Síochána
- Others (The Revenue Commissioners, The Competition Authority).

PART 3 Information Services

7 Services offered by the Office of the Director of Corporate Enforcement

7.1 Introduction

The Director of Corporate Enforcement and his staff will, in appropriate circumstances, bring companies and company officers to account before the law. The impact of this work will have positive economic and social benefits in improving standards of corporate compliance and reducing business and personal risks in the Irish economy. In many cases therefore, the ODCE will be performing its functions in the general public interest, rather than acting to remedy individual grievances in the company law area. That said, the Office will be offering a number of discrete services to members of the public on the following lines.

7.2 Compliance Information Service

The Office has an important function in facilitating compliance by companies and company officers with key company law provisions. In carrying out this function, the ODCE publishes from time to time Information Notices on the legal rights and obligations of companies and individual company officers under the Companies Acts.

7.3 General Information Service

The ODCE will publish, at least on an annual basis, general information in relation to the work of the Office. There are limitations on our ability to deal with queries from members of the public. First of all, we will not be in a position for legal reasons to disclose information dealing, for instance, with the ongoing compliance and enforcement work of the Office.

We also appreciate that the public may from time to time require information relating to company law issues. While we will endeavour to guide you to the correct source, the staff in the Office are not in a position to offer legal advice to any outside party. If you have a personal difficulty relating to a company law issue that does not involve a breach of the Companies Acts, you should consult your professional adviser who will be in the best position to recommend a solution which best addresses your particular circumstances.

7.4 Company Law Complaints Service

In order to assist the ODCE exercise its enforcement remit under the Companies Acts, it is necessary for the public to make available to the Office any information suggesting circumstances of individual or corporate misbehaviour under the Companies Acts. We may need to seek continuing assistance from our correspondents in certain cases. In the light of our evaluation of the information and corroborating material, we will determine what action, if any, on our part is appropriate and what would be the most suitable means of legal redress or sanction. Complainants will be asked if they are prepared to attend court and provide evidence of the Director in relation to issues arising from this complaint.

We have available a Complaints Form which can be used to advise us of your concerns. It sets out the type of information we require to receive to enable a complaint to be properly evaluated. You may write, phone or e-mail us for a copy of the Form at the addresses indicated below. You should complete the form and forward it to us with the associated documentary evidence supporting your claim of corporate misbehaviour.

Please note that the ODCE will not act on every complaint it receives. Circumstances where we may decide that we should not get involved include:

- where no breach of the Companies Acts is indicated. If however a breach of other legislation is suggested, we may refer the complaint to the relevant authorities, e.g., the Garda Síochána in cases of possible fraud, the Revenue Commissioners for suspected tax offences, the Competition Authority if a breach of competition law is indicated, etc;
- where the complainant has a legal right of civil action against the company or other party with whom he/she is in dispute and where this will be sufficient to correct the issue, including recovery of debt,
- issues surrounding the Registration of Business Names Act 1963, or
- where the ODCE lacks the legal powers to intervene effectively.

Such information held under the Companies Acts, 1963 to 2001, by the Director of Corporate Enforcement or an officer of the Director is strictly confidential and is not releasable under the FOI Act.

7.5 Consultation Service

The ODCE will from time to time engage in a public consultation exercise, before introducing new services or reforming existing services. We see this as a valuable means of making our services relevant to the needs of our customers. We will publish Consultation Notices and invite public comment. Comment on such Notices may be returned to the ODCE in written form at the addresses indicated below.

7.6 Feedback Service

We welcome on an ongoing basis comment in relation to our services, including that provided by this website. Feel free to advise us of any issue of concern to you which we will take into account in any future development of our services. You may write, phone or e-mail us at the addresses indicated below.

7.7 Registration Service

We will be updating the content of the website on a regular basis as part of our services to the community. If you have a particular interest in the site as a whole or in particular areas of the site and you wish to be advised promptly of new information being included on the site, please register your interest at the addresses indicated below.

7.8 ODCE Contact Points



Office of the Director of Corporate Enforcement

Parnell Square

Dublin 1



01-8585800

*** Lo-call: 1890-315-015**



01-8585801



info@odce.ie



www.odce.ie

* Please note that the rates charged for the use of 1890 (LoCall) numbers may vary among different service providers

8 Frequently Asked Questions

What is FOI?

Do I need to make a FOI request to get information from the ODCE?

How does FOI work?

How do I make an FOI request?

Can I get access to any information that I seek?

How soon can a person making a request for records expect a reply?

What's the next step if I am unhappy with a decision on my request?

Will I be charged for requesting information under the FOI Act?

Can I get help making a request?

This page contains the answers to Frequently Asked Questions about FOI. If you cannot find the answer to your question here or require further information, please contact:



Freedom of Information Unit

Office of the Director of Corporate Enforcement

16 Parnell Square

Dublin 1



01-8585800

Lo-call: 1890-315-015



01-8585801



foi@odce.ie

* Please note that the rates charged for the use of 1890 (LoCall) numbers may vary among different service providers

Q - What is FOI?

A - The FOI Act provides, that from 21 April 1998, every person has the following legal rights:

- the right to access official records held by Government Departments or other public bodies listed in the Act;
- the right to have personal information held on them corrected or updated where such information is incomplete, incorrect or misleading; and

- the right to be given reasons for decisions taken by public bodies that affect them.

These rights mean that from 21 April, 1998 people can seek access to personal information held on them no matter when the information was created, and to other records created after 21 April, 1998.

Q - Do I need to make a FOI request to get information from the ODCE?

A – No. It is not necessary to make a FOI request to get information from the ODCE. A considerable amount of material is already made available to the public through information leaflets, publications and in response to enquiries. For assistance with general queries, requests for information and publications, please contact us at (01) 858-5800.

Q - How does FOI work?

A - The Act requires public bodies to respond to requests from the public for information they hold. In most cases, public bodies must give their decision on a request within 4 weeks of receiving it. Also, public bodies must produce reference books (known as FOI Section 15/16 Reference Books) setting out the structure of their organisation, the arrangements in place for providing information and any rules, guidelines or practices they use in reaching decisions that affect the public.

Q - How do I make an FOI request?

A - Requests for information under the Freedom of Information Act must be made in writing to the ODCE's FOI Unit and should refer to the Act. The application must be accompanied by the up-front fee payable (see section 4), without which it will be deemed that no request has been made. If information is required in a particular form (e.g. photocopy, computer disk, etc.), this should be specified in the application. Requests should be as specific as possible to enable the information sought to be identified. Where possible, please try to indicate the time period for which you wish to access records e.g. records created between May 2000 and December 2000. Also, if possible, try to specify the areas of the ODCE which you feel would be most relevant to your request. The appropriate fee should also be enclosed (see section 4).

Q - Can I get access to any information that I seek?

A - The following records come within the scope of the FOI Act:

- all records relating to personal information held by the ODCE irrespective of when they were created;
- all other records created from the commencement of the FOI Act (21 April 1998);
- any records necessary to the understanding of a current record even if created prior to 21 April 1998.

However, Section 112 of the Company Law Enforcement Act 2001 provides that the Freedom of Information Act 1997 applies to the Office of the Director of Corporate Enforcement only in respect of a record concerning the general administration of the ODCE.

Q - How soon can a person making a request for records expect a reply?


A - Under the Act a request for records must be acknowledged within 2 weeks and, in most cases, responded to within 4 weeks. If a third party is involved, he or she may have to be consulted, resulting in a further three week period before a response can issue.


Q - What's the next step if I am unhappy with a decision on my request?


A - If you are dissatisfied with the ODCE's response you can seek to have a decision re-examined by a more senior member of staff within the ODCE. Applications for review of a decision should be addressed to:


 **FOI Unit**
Office of the Director of Corporate Enforcement
16 Parnell Square
Dublin 1

If you are still unhappy with the decision, you have the right to appeal the decision to the Information Commissioner, at the following address:

 **Office of the Information Commissioner**
18 Lower Leeson Street
Dublin 2

 **01-639 5689**

 **01-661 0570**

 **foi@ombudsman.irlgov.ie**

Q - Will I be charged for requesting information under the FOI Act?

A - An application fee of €15.00 is payable at the time of making a request (€10.00 where the requester is the holder of a medical card) – see section 4 for more details. In addition, charges may be applied for the time spent finding records and for any photocopying costs incurred by the ODCE in providing you with the material requested. It is very unlikely that any fees will be charged in respect of personal records, except where a large number of records are involved. Section 47 of the FOI Act provides for fees. Fees are currently set as follows in accordance with Statutory Instruments Nos. 139 of 1998 and 522 of 1998:

- €20.95 per hour - search and retrieval
- €0.04 per sheet for a photocopy
- €0.51 for a 3 and a half inch computer diskette
- €10.16 for a CD-ROM
- €6.35 for a Radiograph (X-Ray).

Q - Can I get help in making a request?

A – Yes. If you require any help, the staff of the FOI Unit of the ODCE will be happy to assist you in the formulation of your request. The Unit is also available to provide assistance to persons with a disability to exercise their rights under the FOI Act (e.g. accepting oral requests from requesters who are unable to read, print and/or write due to their disability, enabling the requester to inspect or have records explained to him or her).

Appendix I



Request for Access to Records under the Freedom of Information Act 1997



Please use BLOCK letters

Details of Applicant

Surname:

First Name:

Postal Address:

Telephone Number(s)

Home:

Business:

Personal Information

Before you are given access to personal information relating to yourself, you may be asked to produce your Birth Certificate, Driving Licence, Passport or other form of identification.

Form of Access

My preferred form of access is:

(Please tick as appropriate)

- To receive copies of the records by post
- Other - please specify

Details of Request

In accordance with section 7 of the FOI Act, I request access to records which are:

(Please tick as appropriate)

- Personal Non-personal

*(In the space provided **please describe the records as fully as you can** as this will assist the ODCE's FOI Unit in dealing with your application. If you are requesting personal information, please state precisely in whose name those records are held. You will not normally be given access to the personal information of another person unless you have obtained the written consent of that person. If you require more space to complete your description of records please attach a page)*

I request the following records:

PLEASE SIGN HERE: **DATE:**

Appendix II

Legislation dealt with by the Office of the Director of Corporate Enforcement and/or the Registrar of Companies

Primary Legislation

Companies Act 1963	(No. 33 of 1963)
Companies (Amendment) Act 1977	(No. 31 of 1977)
Companies (Amendment) Act 1982	(No. 10 of 1982)
Companies (Amendment) Act 1983	(No. 13 of 1983)
Companies (Amendment) Act 1986	(No. 25 of 1986)
Companies (Amendment) Act 1990	(No. 27 of 1990)
Companies Act 1990	(No. 33 of 1990)
Companies (Amendment) Act 1999	(No. 8 of 1999)
Companies (Amendment) (No. 2) Act 1999	(No. 30 of 1999)
Company Law Enforcement Act 2001	(No. 28 of 2001)
Companies (Auditing & Accounting) Act 2003	(No. 44 of 2003)
Investment Funds, Companies and Miscellaneous Provisions Act 2005	(No. 12 of 2005)
Investment Funds, Companies and Miscellaneous Provisions Act 2006	(No. 41 of 2006)

Secondary Legislation

Companies Act 1963 (Commencement) Order, 1964	(S.I. No. 41 of 1964)
Companies (Recognition of Countries) Order, 1964	(S.I. No. 42 of 1964)
Companies (Stock Exchange) Order, 1964	(S.I. No. 43 of 1964)
Companies (Fees) Order, 1964	(S.I. No. 44 of 1964)
Companies (Forms) Order, 1964	(S.I. No. 45 of 1964)
Companies (Stock Exchange) Order, 1975	(S.I. No. 198 of 1975)
Companies (Fees) Order, 1976	(S.I. No. 64 of 1976)
Companies (Amendment) Act 1977 (Commencement) Order, 1978	(S.I. No. 95 of 1978)
Companies (Amendment) Act 1977 (Designation of Stock Exchange Nominee) Regulations, 1979	(S.I. No. 122 of 1979)
Companies (Fees) Order, 1980	(S.I. No. 400 of 1980)
Companies (Amendment) Act 1982 (Commencement) Order, 1982	(S.I. No. 255 of 1982)
Companies (Forms) Order, 1982	(S.I. No. 256 of 1982)
Companies (Fees) Order, 1983	(S.I. No. 259 of 1983)
Companies (Amendment) Act 1983 (Commencement) Order, 1983	(S.I. No. 288 of 1983)
Companies (Forms) Order, 1983	(S.I. No. 289 of 1983)
Companies (Amendment) Act 1986 (Commencement) Order, 1986	(S.I. No. 257 of 1986)
Companies (Fees) Order, 1987	(S.I. No. 99 of 1987)
Companies (Forms) Order, 1987	(S.I. No. 147 of 1987)
Companies (Fees) Order, 1988	(S.I. No. 237 of 1988)
Companies (Forms) Order, 1990	(S.I. No. 224 of 1990)
Companies Act 1990 (Commencement) Order, 1990	(S.I. No. 336 of 1990)
Companies (Stock Exchange) Regulations, 1990	(S.I. No. 337 of 1990)
Companies Act 1990 (Commencement) Order, 1991	(S.I. No. 10 of 1991)
Companies Act 1990 (Commencement) (No. 2) Order, 1991	(S.I. No. 117 of 1991)
Companies Act 1990 (Insider Dealing) Regulations, 1991	(S.I. No. 151 of 1991)
Companies (Forms) Order, 1991	(S.I. No. 161 of 1991)
Companies (Forms) Regulations, 1991	(S.I. No. 162 of 1991)
Companies (Fees) Order, 1991	(S.I. No. 163 of 1991)
Companies (Fees) Regulations, 1991	(S.I. No. 164 of 1991)
Companies Act 1990 (Parts IV and VII) Regulations, 1991	(S.I. No. 209 of 1991)
Companies (Fees) Order, 1992	(S.I. No. 95 of 1992)
Companies Act 1990 (Insider Dealing) Regulations, 1992	(S.I. No. 131 of 1992)
Companies Act 1990 (Commencement) Order, 1992	(S.I. No. 258 of 1992)

Companies Act 1990 (Auditors) Regulations, 1992	(S.I. No. 259 of 1992)
Companies (Fees) Order, 1993	(S.I. No. 142 of 1993)
Companies (Fees) (No. 2) Order, 1993	(S.I. No. 241 of 1993)
Companies (Forms) Order, 1994	(S.I. No. 100 of 1994)
Companies (Stock Exchange) Regulations, 1995	(S.I. No. 310 of 1995)
Companies Act 1990 (Uncertificated Securities) Regulations, 1996	(S.I. No. 68 of 1996)
Companies (Fees) Order, 1997	(S.I. No. 358 of 1997)
Companies (Forms) (Amendment) Order, 1999	(S.I. No. 14 of 1999)
Companies Act 1963 (Ninth Schedule) Regulations, 1999	(S.I. No. 63 of 1999)
Companies Act 1963 (Section 377(1)) Order, 1999	(S.I. No. 64 of 1999)
Companies (Amendment) Act 1999 (Commencement) Order, 1999	(S.I. No. 144 of 1999)
Companies (Fees) Order, 1999	(S.I. No. 232 of 1999)
Companies (Amendment) (No. 2) Act 1999 (Commencement) Order, 1999	(S.I. No. 406 of 1999)
Companies (Amendment) (No. 2) Act 1999 (Commencement) Order, 2000	(S.I. No. 61 of 2000)
Companies (Forms) Order, 2000	(S.I. No. 62 of 2000)
Companies (Fees) Order, 2000	(S.I. No. 63 of 2000)
Companies (Amendment) (No. 2) Act 1999 (Bonding) Order, 2000	(S.I. No. 64 of 2000)
Company Law Enforcement Act 2001 (Commencement) Order, 2001	(S.I. No. 391 of 2001)
Company Law Enforcement Act 2001 (Commencement) (No.2) Order, 2001	(S.I. No. 438 of 2001)
Companies Act 1990 (Section 34) Regulations, 2001	(S.I. No. 439 of 2001)
Companies (Forms) Order, 2001	(S.I. No. 466 of 2001)
Companies (Fees) Order, 2001	(S.I. No. 477 of 2001)
Company Law Enforcement Act 2001 (Commencement) (No. 3) Order, 2001	(S.I. No. 523 of 2001)
Company Law Enforcement Act 2001 (Section 34) Regulations, 2001	(S.I. No. 524 of 2001)
Companies (Fees) (No. 2) Order, 2001	(S.I. No. 569 of 2001)
Companies Act 1963 (Section 24) Regulations, 2001	(S.I. No. 571 of 2001)
Companies (Forms) Order, 2002	(S.I. No. 38 of 2002)
Companies Act 1990 (Form and Content of Documents Delivered to Registrar) Regulations, 2002	(S.I. No. 39 of 2002)
Company Law Enforcement Act 2001 (Commencement)(No.4) Order, 2002	(S.I. No. 43 of 2002)
Company Law Enforcement Act 2001 (Commencement)(No. 5) Order, 2002	(S.I. No. 53 of 2002)
Companies (Forms) (No. 2) Order, 2002	(S.I. No. 54 of 2002)
Companies Act 1990 (Commencement) Order, 2002	(S.I. No. 57 of 2002)
Companies (Forms) (No. 3) Order, 2002	(S.I. No. 114 of 2002)
Company Law Enforcement Act 2001 (Winding-up and Insolvency Provisions) (Commencement) Order, 2003	(S.I. No. 263 of 2002)
Company Law Enforcement Act 2001 (Section 56) Regulations, 2002	(S.I. No. 324 of 2002)
Company Law Enforcement Act 2001 (Section 58) Regulations, 2002	(S.I. No. 544 of 2002)
Companies (Fees) Order, 2002	(S.I. No. 557 of 2002)
Company Law Enforcement Act 2001 (Winding-up and Insolvency Provisions) (Commencement) Order, 2003	(S.I. No. 217 of 2003)
Companies (Auditing and Accounting) Act 2003 (Commencement) Order 2004	(S.I. No. 132 of 2004)
Investment Funds, Companies and Miscellaneous Provisions Act 2005 (Commencement) Order 2005	(S.I. No. 323 of 2005)
Companies (Auditing and Accounting) Act 2003 (Commencement) Order 2006	(S.I. No. 56 of 2006)
Companies (Auditing and Accounting) Act 2003 (Prescribed Accountancy Bodies) Regulations 2006	(S.I. No. 57 of 2006)
Companies (Auditing and Accounting) Act 2003 (Prescribed Bodies for Disclosure of Information) Regulations 2006	(S.I. No. 619 of 2006)
European Communities (European Public Limited-Liability Company) Regulations 2007	(S.I. No. 21 of 2007)
European Communities (European Public Limited-Liability Company) (Forms) Regulations 2007	(S.I. No. 22 of 2007)
Investment Funds, Companies and Miscellaneous Provisions Act 2006 (Commencement) Order 2007	(S.I. No. 23 of 2007)

European Communities(Companies) (Amendment) Regulations 2007	(S.I. No. 49 of 2007)
Companies (Auditing and Accounting) Act 2003 (Commencement) Order 2007	(S.I. No. 61 of 2007)
Transparency (Directive 2004/109/EC) Regulations 2007	(S.I. No. 277 of 2007)

Note

All of the above statutory instruments may not remain in force, as some of them may have been amended or replaced by later statutory instruments or other legislation. The website of the Attorney General's Office contains all Acts and statutory instruments from 1922 to 2005. If the listed Act or statutory instrument is a recent one and is not at www.irlgov.ie/ag, you should be able to locate it on the legislation section of the ODCE website at www.odce.ie.