

Tax Clearance for Standards in Public Office Applicants

Document reviewed April 2024

Table of Contents

1	Introduction	3
2	Circumstances where a SIPO Tax Clearance Certificate is required	3
2.1	Persons elected or nominated to Houses of the Oireachtas.....	3
2.2	Judicial Appointments	3
2.3	Senior Public Officials	3
3	Criteria for Granting SIPO Tax Clearance Certificates	4
4	How to Apply for a SIPO Tax Clearance Certificate	4
5	Refusal to Issue a Tax Clearance Certificate	5
6	Statutory Declaration for SIPO	6
7	Statutory Declarations	6
8	Contact Details	6

1 Introduction

The Standards in Public Office Act, 2001 introduced a specific **Standards in Public Office (SIPO) tax clearance** requirement for members of the Dáil and Seanad, candidates for appointments to the judiciary and senior public officials.

Due to this legal requirement, Tax Clearance Certificates issued under other tax clearance provisions are not valid for the purposes of the Standards in Public Office Act.

Where the phrase Tax Clearance Certificate is used in the remainder of this document, it refers to a certificate for the purposes of the SIPO Act.

2 Circumstances where a SIPO Tax Clearance Certificate is required

2.1 Persons elected or nominated to Houses of the Oireachtas

All persons elected or nominated to be a member of the Dáil or Seanad are required to furnish a Tax Clearance Certificate to the Standards in Public Office Commission. The Certificate issue date must not be more than nine months before or after the election/nomination date. (These provisions also extend to a person who is appointed as Attorney General if that person is not already a member of the Dáil or Seanad).

2.2 Judicial Appointments

The Judicial Appointments Advisory Board must receive a Tax Clearance Certificate before it recommends a person to the Minister for Justice and Equality for appointment to judicial office. The Tax Clearance Certificate must not have issued more than eighteen months prior to the recommendation.

Where the appointee did not have a Tax Clearance Certificate on the date of approval by the Judicial Appointments Board, the Secretary to the Government must receive a Tax Clearance Certificate before the Government can advise the President to appoint a person to judicial office. The Tax Clearance Certificate must not have issued more than eighteen months prior to the recommendation.

2.3 Senior Public Officials

A person appointed to a senior office must furnish a Tax Clearance Certificate to the Standards in Public Office Commission. This Certificate must not have an issue date of more than nine months before or after the appointment.

In this context a **senior office** is a designated directorship or position in:

- a Local Authority
- a Health Board
- a body, organisation or group established under any enactment but excluding company law (i.e. excluding ordinary commercial companies)
- a company in which the majority of the shares are held by the Government or a Minister
- a Public Body (which includes Government Departments)
- any other body appointed by the Government or a Minister to be a Public Body where the remuneration for the post is not less than the lowest remuneration of a Deputy Secretary-General.

In addition to providing a Tax Clearance Certificate, a [Statutory Declaration](#) must also be made to the Standards in Public Office Commission, Judicial Appointments Board or the Secretary to the Government as appropriate, confirming that the person's tax and customs affairs are in order.

3 Criteria for Granting SIPO Tax Clearance Certificates

A Tax Clearance Certificate will be issued to a person who has paid all taxes, interest and penalties and delivered all required Tax Returns in relation to Income Tax, Capital Acquisitions Tax, Capital Gains Tax, Value Added Tax and Local Property Tax.

Where a person is or was a member of a partnership, a Tax Clearance Certificate can only be issued if, for the period of the person's membership, the partnership was also in compliance with its tax obligations.

Where a person pays Income Tax liabilities under the PAYE system and Revenue has requested completion of a Return of Income (Form 12) for a particular tax year, this Return must be submitted before a Tax Clearance Certificate can be issued.

4 How to Apply for a SIPO Tax Clearance Certificate

To apply for a Tax Clearance Certificate for the purposes of the SIPO Act, an applicant must print and complete the form [TC \(SIPO\)](#).

A paper version of this form can be requested from the [Tax Clearance Section \(SIPO\)](#), the [Judicial Appointments Advisory Board](#) or the [SIPO Commission](#).

The application form must be signed (it must contain the original signature of the applicant) and sent by post or delivery to the [Tax Clearance Section \(SIPO\)](#).

5 Refusal to Issue a Tax Clearance Certificate

Where the applicant is found to be non-compliant with his/her tax obligations, a formal notification to this effect will be issued. This notification will explain why a Tax Clearance Certificate for the purposes of the standards in public office legislation cannot issue.

If the applicant corrects the situation without delay and notifies the Tax Clearance Section (SIPO) that corrective action has been taken, the original application will be re-considered.

An Application Statement can be provided to the applicant when:

- no decision has been taken on the application; or
- the Collector-General refused to issue a Certificate and the refusal was appealed.

This statement confirms that the person has applied for a Tax Clearance Certificate and that no decision on the application has been made. It will remain valid until a decision is made whether to issue a Tax Clearance Certificate.

The applicant who has been refused a Tax Clearance Certificate for the purposes of the standards in public office legislation may appeal this refusal. This is done by written request to the Tax Appeals Commission.

The applicant must do so within the period of 30 days after the date of notification of refusal. The applicant must complete and submit a 'Notice of Appeal' form to the Tax Appeals Commission (TAC).

The 'Notice of Appeal' form, which is available on [the TAC's website](#), contains the address to which an appeal is to be sent. The applicant will be required to submit a copy of the refusal notification with the 'Notice of Appeal'. The TAC can be contacted by email at info@taxappeals.ie.

A person is not in breach of the requirement to produce a Tax Clearance Certificate under the Standards in Public Office Act when the person provides an Application Statement to the Standards in Public Office Commission.

The Collector-General will notify the Standards in Public Office Commission that the Application Statement is no longer valid. This notification will be issued once:

- a decision is made and the application is refused
- any appeal in relation to the refusal has been heard
- the time period for an appeal of a refusal has expired.

6 Statutory Declaration for SIPO

While not strictly a matter for Revenue, it should be noted that, in addition to a Tax Clearance Certificate, a Statutory Declaration must also be submitted to the Standards in Public Office Commission, the Judicial Appointments Advisory Board or the Secretary to the Government, as appropriate. This Statutory Declaration confirms that, at the time of making the declaration, the person is, to the best of his or her knowledge and belief, in compliance with his or her tax obligations.

The actual wording for the Statutory Declaration is available from the Standards in Public Office Commission or The Judicial Appointments Advisory Board as appropriate. Further information is available from each body.

7 Statutory Declarations

Statutory Declarations must be made within specific timeframes, as follows:

(i) **Persons elected or nominated to House of the Oireachtas**

Not more than one month before or one month after the election date (or the date of nomination to the Seanad) and furnished to the Standards in Public Office Commission not more than nine months after that date.

(ii) **Judicial Appointments**

Not more than three months before the recommendation for appointment and furnished to the Judicial Appointments Board prior to the recommendation.

(iii) **Senior Office Appointees**

Not more than one month before or one month after the appointment date and furnished to the Standards in Public Office Commission not more than nine months after that date.

8 Contact Details

Tax Clearance Section (SIPO),
Collector-General's Division,
Sarsfield House,
Francis Street,
Limerick, V94 R972.
Telephone: 01-7383663

Or MyEnquiries, which can be accessed through [Revenue Online Service](#) (ROS) or myAccount and selecting '**My Enquiry Relates to**' - '**Collector- General's**' And '**More Specifically**' - '**Tax Clearance SIPO**'- from the drop down selection menu.

The Judicial Appointments Advisory Board,

15/24 Phoenix Street North,

Smithfield,

Dublin 7.

Contact Names: Elisha D’Arcy and Audrey Mohan.

Telephone: 01-8886228/ 01-8886826

Fax: 01-8735242

Standards in Public Office Commission,

6 Earlsfort Terrace,

Dublin 2,

D02 W773.

Contact Names: Brian McKeivitt, John McKenna and Roisin Murphy.

Telephone: 01-6395666

Website: www.sipo.ie