



# COMPANY LAW REVIEW GROUP

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ANNUAL REPORT 2017



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## Chairperson's Letter to the Minister for Business, Enterprise and Innovation

Ms Heather Humphreys T.D.,  
Minister for Business, Enterprise and Innovation  
23 Kildare Street  
Dublin 2  
March 2018

Dear Minister,

It is my pleasure to present to you the Annual Report of the Company Law Review Group (CLRG). The Report outlines the progress on the work programme of the CLRG for 2016-2018 to date. Throughout 2017, the CLRG delivered on substantive items of its work programme with reports submitted and published in Q1, Q2 and Q4 2017.

It is of the utmost importance to the CLRG that the Companies Act 2014 is operating as envisaged. Issues arising in relation to the operation of the Act have been periodically referred to the CLRG by the Department of Business, Enterprise and Innovation for scrutiny. Two reports, in relation to the shares and share capital and corporate governance provisions of the Companies Act 2014, have been published in 2017. I would like to commend the work of Mr. Paul Egan and Mr. Ralph MacDarby, together with the respective subcommittees of the CLRG chaired by them, in bringing forward these detailed recommendations and, where appropriate, proposals for legislative changes which were adopted by the CLRG.

In June 2017, the Company Law Review Group *Report on the Protection of Employees and Unsecured Creditors* was submitted for consideration. The deliberations that form its conclusions were conducted by a specially convened committee chaired by Mr. Vincent Madigan, whom I would like to sincerely thank, along with the committee members who undertook a wide-ranging review of the provisions of the Companies Act 2014 and identified those provisions which can be utilised to protect the interests of employees and unsecured creditors. Recommendations for legislative change were proposed in the report which could potentially alleviate some of the difficulties experienced by employees and unsecured creditors in an insolvency situation while improving transparency and accountability.

I believe it is critical to the continued success of the consolidation and reform project that recommendations identified by the Review Group are given urgent consideration with a view to their early consideration by the Houses of the Oireachtas.

At the end of 2017, a new committee, the Statutory Committee was established. The purpose of this Committee is to provide a structure whereby your Department can avail of the Review Group's expertise in company legislation and significant collective organisational memory when finalising draft legislation. The purpose is to avoid technical oversights and errors in proposed amendments to the Act. Ideally the Department will engage with the Statutory Committee prior to publication but, if necessary, of course an ex post facto review can be conducted and errors can be rectified in subsequent legislation.

The work of the CLRG is ongoing and it will continue to advise you on how it considers it best to update and improve company law, ensuring that Ireland continues to rank as a leading place to conduct business.

Yours sincerely,

Dr Thomas B Courtney  
Chairperson

## 1. Introduction to the Annual Report 2017

### 1.1. The Company Law Review Group

The Company Law Review Group (CLRG) is a statutory advisory expert body charged with advising the Minister for Business, Enterprise & Innovation (“the Minister”) on the review and development of company law in Ireland. It was accorded statutory advisory status by the Company Law Enforcement Act 2001, which was continued under Section 958 of the Companies Act 2014. The CLRG operates on a two-year work programme which is determined by the Minister, in consultation with the CLRG.

The CLRG consists of members who have expertise and an interest in the development of company law, including practitioners (the legal profession and accountants), users (business and unions), regulators (implementation and enforcement bodies) and representatives from government departments including the Department of Business, Enterprise and Innovation (“the Department”). The Secretariat to the CLRG is provided by the Company Law Development and EU Unit of the Department.

### 1.2 The Role of the CLRG

The CLRG was established to monitor, review and give advice to the Minister on company law matters. In so doing, it is required to “*seek to promote enterprise, facilitate commerce, simplify the operation of the Act, enhance corporate governance and encourage commercial probity*” (section 959(2) of the Companies Act 2014).

### 1.3 Policy Development

The CLRG presents its recommendations on matters in its work programme to the Minister. The Minister reviews the recommendations of the CLRG and decides the policy direction to be adopted.

### 1.4 Contact information

The CLRG maintains a website [www.clr.org](http://www.clr.org). In line with the requirements of the Regulation on Lobbying Act and accompanying Transparency Code, all CLRG reports and the minutes of its meetings are routinely published on the website. It also lists the members and the current work programme.

The CLRG’s Secretariat receives queries relating to the work of the Group and is happy to assist members of the public. Contact may be made either through the website or directly to:

Síona Ryan  
Secretary to the Company Law Review Group  
Department of Business, Enterprise and Innovation  
Earlsfort Centre  
Lower Hatch Street  
Dublin 2

Tel: (01) 631 2774  
Email: [siona.ryan@djei.ie](mailto:siona.ryan@djei.ie)

## 2: The Company Law Review Group

### 2.1 Membership of the Company Law Review Group

The then Minister appointed the current members of the CLRG in June 2016, and their term of office runs to 31 May 2018.

<b>Dr. Thomas B. Courtney</b>	Chairperson
<b>Deirdre-Ann Barr</b>	DBEI Ministerial Nominee (Matheson Solicitors)
<b>Sinead Boyle</b>	Irish Auditing and Accountancy Supervisory Authority (IAASA)
<b>Jonathan Buttimore</b>	Office of the Attorney General
<b>Barry Cahir</b>	Irish Society of Insolvency Practitioners
<b>Helen Curley</b> (from October 2017)	DBEI Ministerial Nominee (DBEI nominee)
<b>Eleanor Daly</b>	The Law Society
<b>Marie Daly</b>	Irish Business and Employers' Confederation (IBEC)
<b>Jeanette Doonan</b>	The Revenue Commissioners
<b>Ian Drennan</b>	Director of Corporate Enforcement
<b>Grainne Duggan</b>	The Bar Council
<b>Paul Egan</b>	DBEI Ministerial Nominee (Mason Hayes & Curran Solicitors)
<b>Bernice Evoy</b>	Banking and Payments Federation Ireland
<b>Mark Fielding</b> (to December 2017)	The Irish Small and Medium Enterprises Association (ISME)
<b>Michael Halpenny</b>	Irish Congress of Trade Unions (ICTU)
<b>Brian Hutchinson</b>	DBEI Ministerial Nominee (University College Dublin)
<b>William Johnston</b>	DBEI Ministerial Nominee (Arthur Cox Solicitors)
<b>Brian Kelliher</b>	Irish Funds Industry Association
<b>Gillian Leeson</b>	Irish Stock Exchange



<b>John Loughlin</b>	The Consultative Committee of Accountancy Bodies – Ireland (CCAB-I)
<b>Irene Lynch Fannon</b>	DBEI Ministerial Nominee (University College Cork)
<b>Ralph MacDarby</b>	Institute of Directors in Ireland
<b>Neil McDonnell</b> (from December 2017)	The Irish Small and Medium Enterprises Association (ISME)
<b>David McFadden</b>	DBEI Ministerial Nominee (Legal Advisor, Companies Registration Office)
<b>Vincent Madigan</b>	DBEI Ministerial Nominee (Former DBEI staff)
<b>Kathryn Maybury</b>	The Small Firms Association
<b>Salvador Nash</b>	Institute of Chartered Secretaries and Administrators (ICSA)
<b>Deirdre O’Higgins</b> (to October 2017)	DBEI Ministerial Nominee (DBEI nominee)
<b>Lynn O’Sullivan</b> (to October 2017)	DBEI Ministerial Nominee (DBEI Legal Advisor)
<b>Maureen O’Sullivan</b>	Registrar of Companies
<b>Eadaoin Rock</b>	Central Bank of Ireland
<b>Noel Rubotham</b>	The Courts Service

Some members have nominated alternates for specific periods of time or areas of work.

<b>Adrian Brennan</b>	Office of the Director of Corporate Enforcement (ODCE)
<b>Una Curtis</b>	The Consultative Committee of Accountancy Bodies – Ireland (CCAB-I)
<b>Margaret Devaney</b>	The Revenue Commissioners
<b>Maresa Hemenstall</b>	The Revenue Commissioners
<b>Mary Hughes</b>	The Revenue Commissioners
<b>Alan Kelly</b>	The Revenue Commissioners
<b>Aisling McArdle</b>	Irish Stock Exchange

<b>Aine McCarty</b>	Irish Funds Industry Association
<b>Conor O'Mahony</b>	Office of the Director of Corporate Enforcement
<b>Grace O'Mahony</b>	Central Bank of Ireland
<b>Paddy Purtill</b>	The Revenue Commissioners
<b>Mark Ryan</b>	The Law Society
<b>Cathy Shivanan</b>	The Revenue Commissioners
<b>Doug Smith</b>	Irish Society of Insolvency Practitioners
<b>John Smyth</b>	Chartered Director
<b>Paul Walsh</b>	The Revenue Commissioners
<b>Andrew Whitty</b>	Central Bank of Ireland

## **2.2 Company Law Review Group - Work Programme 2016-2018**

### **2.2.1 Introduction to the Work Programme 2016-2018**

In exercise of the powers under section 961(1) of the Companies Act 2014, the Minister, after consultation with the CLRG, determines the programme of work to be undertaken by the CLRG over the ensuing two-year period. The Minister may also add items to the work programme as matters arise. The current work programme began in June 2016 and runs to the end of May 2018. The work programme is focused on continuing to refine and modernise Irish company law.

### **2.2.2 Work Programme 2016-2018**

- 1) Examine and make recommendations on whether it will be necessary or desirable to amend company law in line with recent case law and submissions received regarding the Companies Act 2014.
- 2) Examine and recommend ways in which company law and indeed the wider legislative code could be potentially amended to ensure better safeguards for a company's employees and unsecured creditors.
- 3) Review the enforcement of company law and, if appropriate, make recommendations for change.
- 4) Review the provisions in relation to winding up in the Companies Act 2014 and, if appropriate, make recommendations for change.

- 5) Provide ongoing advice to the Department of Business, Enterprise and Innovation on request for EU and international proposals, including proposals in relation to the harmonisation or convergence of national company insolvency laws.
- 6) Examine and make recommendations on whether it is necessary or desirable to adopt, in Irish company law, the UNCITRAL Model Law on Cross-Border Insolvency.

## **2.3 Implementation of the Work Programme 2016 - 2018**

### **2.3.1 Plenary Meetings of the Company Law Review Group**

The CLRG meets in plenary session to discuss progress on the work programme and to formally adopt its recommendations and publications. Three CLRG Plenary Meetings were held in 2017 on 28 March, 13 June and 30 November.

### **2.3.2 Subcommittees of the Company Law Review Group**

The CLRG has subcommittees which meet, as the need arises, in relation to items on the work programme, issues arising from the administration of the Companies Act 2014 or matters arising such as court judgments in relation to company law. CLRG Members are encouraged to volunteer to serve on subcommittees which are relevant to their specific interests and expertise. There are nine subcommittees which facilitate the on-going review of company law and the membership of these subcommittees is set out in Appendix A (1-9). Seventeen meetings of CLRG subcommittees were held in 2017.

#### **2.3.2 Shares and Share Capital Subcommittee (Item 1)**

The Companies Act 2014 introduced a significant number of reforms in the area of share capital and capital maintenance generally. A number of submissions regarding perceived anomalies as well as further proposals for amendment of the Companies Act 2014 were received by the Department of Business, Enterprise and Innovation regarding share capital, including some submissions in relation to the reforms introduced in the 2014 Act.

The subcommittee chaired by Mr Paul Egan met seven times from September 2016 to February 2017 to review 24 separate proposals related to shares and share capital. A submission was prepared by the subcommittee setting out the rationale and consideration for each proposal concluding with the subcommittee's recommendation on whether each proposal should be adopted. The submission was adopted by the CLRG at its plenary meeting on 28 March 2017. The recommendations largely relate to matters which have arisen in the operation of the Act and include proposals for amendment of discrete sections in Part 3 of the Act.

The report: [The Recommendations of the Company Law Review Group Relating to Shares and Share Capital in the Companies Act 2014](#) was submitted to the Minister for consideration and subsequently published on the CLRG website: [www.clr.org/publications](http://www.clr.org/publications).

### 2.3.2 Corporate Governance Subcommittee (Item 1)

Part 4 and the appropriate chapters of Parts 16, 17, 18, and 19 of the Companies Act 2014 deal with the governance of a company. The provisions deal with such matters as a company's constitutional requirements regarding numbers of directors, qualifications of the company secretary, the powers of directors, the holding of members' meetings and the making of resolutions. A number of submissions regarding perceived anomalies as well as further proposals for amendment of the Companies Act 2014 were received by the Department of Business, Enterprise and Innovation.

The subcommittee chaired by Mr Ralph MacDarby, met six times from March to July 2017 to review 30 separate proposals related to corporate governance. These provisions of the Act were reviewed by the Corporate Governance subcommittee and a submission was prepared by the subcommittee setting out the rationale and consideration for each proposal, concluding with the subcommittee's recommendation on whether each proposal should be adopted. The resulting report was adopted by CLRG at Plenary on 30 November.

The recommendations contained in the Report are intended to clarify certain corporate governance and other issues concerning the administration of company meetings which have come to light following the introduction of the Companies Act 2014. This review was conducted as part of the CLRG's overall review of the operation of the Companies Act 2014 with a view to addressing any anomalies, unforeseen consequences and reaffirming the overall policy approach to the legislation. This report also fulfils a commitment given in the recent suite of measures announced by the Government aimed at enhancing corporate governance, increasing transparency and strengthening Ireland's response to White Collar Crime.

The report: [The Recommendations of the Company Law Review Group Relating to Corporate Governance in the Companies Act 2014](#) was submitted to the Minister for consideration and subsequently published on the CLRG website: [www.clr.org/publications](http://www.clr.org/publications).

### 2.3.3 Protection of employees and unsecured creditors (Item 2)

The Chair of the Review Group received a request from Minister Bruton on 14<sup>th</sup> January 2016, to examine and recommend ways in which company law and indeed the wider legislative code could be potentially amended to ensure better safeguards for a company's employees and unsecured creditors. A specially convened committee of the CLRG was established for this purpose. The committee was chaired by Mr. Vincent Madigan and comprises of members of the Company Law Review Group who volunteered to participate as well as officials from relevant government departments. Full membership can be found at Appendix A (10).

During the course of thirteen meetings between February 2016 and March 2017, a detailed examination of relevant provisions of the Companies Act 2014 was undertaken by the committee. The

Report of the Company Law Review Group on Protections for Employees and Unsecured Creditors was adopted at the CLRG Plenary meeting on 13th June.

Proposals for legislative change were recommended in the Report which, while not representing a panacea, could potentially address some of the difficulties experienced by employees and unsecured creditors in situations of company insolvency, while improving transparency and accountability. The Report contains the following recommendations:

- The imposition of a statutory obligation on directors of companies to consider the interests of creditors where it appears that a company is, or is likely to be, unable to pay its debts as they fall due.
- A requirement that where it is the intention of a provisional liquidator to cease trading and/or terminate employees' contracts of employment, the provisional liquidator must seek the specific power to do so from the High Court.
- Directors of insolvent companies who fail to arrange for the appointment of a liquidator will be automatically deemed to be restricted in accordance with section 819. Restriction prohibits a director from acting as a director or secretary of any company for a period of five years, subject to some exemptions.
- The inclusion of a new question on the questionnaire used to compile the section 682 liquidator's report. The liquidator of an insolvent company will be required to specifically address the consideration given to employees by the directors of the company in the period immediately prior to liquidation.
- The consideration of a scheme to help directors of insolvent companies who want to wind up their company but cannot afford to pay a liquidator to do so. The Self-Administered Liquidation is designed for small companies with relatively minor amounts of debt and aims to offer an inexpensive way for directors to dissolve companies.
- A legislative change to allow for access to the Social Insurance Fund for employees whose employer has not entered into formal insolvency.

The report also highlights the funding of insolvency actions as a remaining issue. Irrespective of how comprehensive company law is, it is likely that there will always be a dearth of actions against directors in circumstances where there are insufficient finances available to fund litigation or where the prospective defendant would have insufficient funds to meet any award that might be made against them.

The report: [The Company Law Review Group Report on Protections for Employees and Unsecured Creditors](#) was submitted to the Minister for consideration and subsequently published on the CLRG website: [www.clr.org/publications](http://www.clr.org/publications).

#### 2.3.4 Review of the Enforcement of Company Law (Item 3)

A discussion document on the enforcement of company law was compiled by the secretariat to present an overview of issues related to the compliance with, and enforcement of company law in Ireland for discussion by the CLRG.

The discussion document explored the following topics:

- The current role, function and powers of the compliance and enforcement bodies of company law in Ireland.
- Whether there is a need for harmonisation of legislative language for the imposition of criminal sanctions on directors.
- The necessity of a potential criminal offence of reckless trading and the role of the common law offence of conspiracy.
- The potential for greater use of administrative sanctions in company law offences.
- The suitability of deferred prosecution agreements, plea bargaining and immunity for use in relation to company law offences.
- The trial of company law offences: jurisdiction, juries and procedural issues.

Following deliberations at Plenary meetings, the Chair tasked the sub-committee on Compliance and Enforcement to reflect on the issues raised in the discussion document and to develop recommendations for presentation to CLRG Plenary in due course. The subcommittee has met on three occasions to discuss the matters listed above. It is intended that the Discussion Document will be amended to form a report and presented for formal adoption by the CLRG.

The CLRG also notes the ongoing work of the Law Reform Commission with its Issues Paper '*Regulatory Enforcement and Corporate Offences*' published in 2016 and forthcoming report on this matter which has some overlap with the task of the CLRG under item 3 of its work programme. The secretariat has liaised with the Law Reform Commission on behalf of the CLRG and communication on relevant matters is ongoing.

#### 2.3.4 Subcommittee on Corporate Insolvency (Items 4,5,6)

The Corporate Insolvency subcommittee is conducting a renewed examination of the UNCITRAL Model Law on Cross-Border Insolvency given its potential importance for post-Brexit cross border insolvencies. It is progressing its consideration of the necessity or advisability of the adoption of the UNCITRAL Model Law on Cross-Border Insolvency and in due course will make its recommendations.

The subcommittee, with participation by representatives from the Department of Justice and Equality and the Insolvency Service of Ireland, conducted an initial consideration of the European Proposal for a Directive on Insolvency, Restructuring and Second Chance at the request of the Department of Business, Enterprise and Innovation. Discussions on this dossier are continuing at European level and the subcommittee will continue to provide ongoing advice and stakeholder views as appropriate.

In recent years, as result of the economic downturn, there has been an increase in insolvency-related cases before Irish courts and a resulting increase in case law on this matter. The CLRG has been tasked with reviewing the legislation on the winding up of companies. The subcommittee will progress the review of winding up, building on the report published in relation to protections for employees and unsecured creditors.

## Appendix A Subcommittees of the Company Law Review Group

(\* denotes a representative who is not a formal member of the CLRG)

### A (1) General Issues and Registration

<b>Maureen O'Sullivan</b>	(Vice Chairperson) Registrar of Companies
<b>Brian Hutchinson</b>	(Vice Chairperson) Ministerial nominee
<b>Helen Curley</b>	Department of Business, Enterprise & Innovation
<b>Eleanor Daly</b>	Law Society of Ireland
<b>Maresa Hempenstall*</b>	The Revenue Commissioners
<b>Ralph MacDarby</b>	Institute of Directors in Ireland
<b>Vincent Madigan</b>	Ministerial nominee
<b>Salvador Nash</b>	Institute of Chartered Secretaries & Administrators in Ireland
<b>Nomination pending</b>	Irish Congress of Trade Unions

### A (2) Shares and Share Capital

<b>Paul Egan</b>	<b>Chairperson</b>
<b>Deirdre Ann Barr</b>	Ministerial nominee
<b>Tara Coogan*</b>	Department of Business, Enterprise & Innovation
<b>Eleanor Daly</b>	Law Society of Ireland
<b>Marie Daly</b>	Irish Business & Employers' Confederation
<b>Alan Kelly*</b>	The Revenue Commissioners
<b>Gillian Leeson</b>	Irish Stock Exchange
<b>Ralph MacDarby</b>	Institute of Directors in Ireland

<b>David McFadden</b>	CRO
<b>Vincent Madigan</b>	Ministerial nominee
<b>Kathryn Maybury</b>	Small Firms Association
<b>Salvador Nash</b>	Institute of Chartered Secretaries & Administrators in Ireland

### A (3) Corporate Governance

<b>Ralph MacDarby</b>	Chairperson
<b>Deirdre-Ann Barr</b>	Ministerial nominee
<b>Dr. Thomas B. Courtney</b>	Chairperson (CLRG)
<b>Helen Curley</b>	Department of Business, Enterprise and Innovation
<b>Marie Daly</b>	Irish Business & Employers' Confederation
<b>Aisling MacArdle</b>	Irish Stock Exchange
<b>Vincent Madigan</b>	Ministerial nominee
<b>Kathryn Maybury</b>	Small Firms Association
<b>Salvador Nash</b>	Institute of Chartered Secretaries & Administrators in Ireland
<b>Eadaoin Rock</b>	Central Bank of Ireland
<b>Doug Smith*</b>	Irish Society of Insolvency Practitioners
<b>John Smyth*</b>	Chartered Director
<b>Paul Walsh*</b>	The Revenue Commissioners
<b>Andrew Whitty*</b>	Central Bank of Ireland



#### A (4) Directors' Duties

<b>Dr. Thomas B. Courtney</b>	Chairperson
<b>Deirdre-Ann Barr</b>	Ministerial nominee
<b>Marie Daly</b>	Irish Business & Employers' Confederation
<b>Mark Fielding</b>	Irish Small & Medium Enterprises Association (ISME)
<b>Michael Halpenny</b>	Irish Congress of Trade Unions
<b>Brian Kelliher</b>	Irish Funds Industry Association
<b>Ralph MacDarby</b>	Institute of Directors in Ireland
<b>Vincent Madigan</b>	Ministerial nominee
<b>Kathryn Maybury</b>	Small Firms Association
<b>Salvador Nash</b>	ICSA
<b>Deirdre O'Higgins</b>	Department of Business, Enterprise & Innovation
<b>Paul Walsh*</b>	The Revenue Commissioners

#### A (5) Financial Statements, Annual Return and Audit

<b>John Loughlin</b>	<b>Chairperson</b>
<b>Deirdre-Ann Barr</b>	Ministerial nominee
<b>Una Curtis*</b>	The Consultative Committee of Accountancy Bodies – Ireland (CCAB-I)
<b>Jeanette Doonan</b>	The Revenue Commissioners
<b>Vincent Madigan</b>	Ministerial nominee
<b>John Moynihan*</b>	Department of Business, Enterprise & Innovation
<b>Salvador Nash</b>	Institute of Chartered Secretaries & Administrators in Ireland

<b>Orla O'Brien*</b>	Department of Business, Enterprise & Innovation
<b>Maureen O'Sullivan</b>	Registrar of Companies
<b>Nomination pending</b>	Irish Auditing & Accounting Supervisory Authority

#### A (6) Charges and Registration

<b>William Johnston</b>	Chairperson
<b>Helen Curley</b>	Department of Business, Enterprise & Innovation
<b>Bernice Evoy</b>	Banking & Payments Federation Ireland
<b>Colm Forde*</b>	Department of Business, Enterprise & Innovation
<b>Brian Kelliher</b>	Irish Funds Industry Association
<b>Vincent Madigan</b>	Ministerial nominee
<b>Maureen O'Sullivan</b>	Registrar of Companies

#### A (7) Reorganisations, Acquisitions, Mergers and Divisions

<b>Deirdre-Ann Barr</b>	Chairperson
<b>Paul Egan</b>	Ministerial nominee
<b>Alan Kelly*</b>	The Revenue Commissioners
<b>Vincent Madigan</b>	Ministerial nominee
<b>Salvador Nash</b>	Institute of Chartered Secretaries & Administrators in Ireland
<b>Deirdre O'Higgins</b>	Department of Business, Enterprise & Innovation

#### A (8) Corporate Insolvency

<b>Barry Cahir</b>	Chairperson
<b>Jonathan Buttimore</b>	Office of the Attorney General
<b>Helen Curley</b>	Department of Business, Enterprise & Innovation
<b>Gráinne Duggan</b>	Bar Council of Ireland
<b>Michael Halpenny</b>	Irish Congress of Trade Unions
<b>Irene Lynch Fannon</b>	Ministerial nominee
<b>John Loughlin</b>	CCAB-I
<b>Vincent Madigan</b>	Ministerial nominee
<b>Deirdre O’Higgins</b> (to October 2017)	Department of Business, Enterprise & Innovation
<b>Conor O’Mahony*</b>	Office of the Director of Corporate Enforcement
<b>Paddy Purtill*</b>	The Revenue Commissioners
<b>Noel Rubotham</b>	The Courts Service

#### A (9) Compliance and Enforcement

<b>Ian Drennan</b>	Chairperson
<b>Sinead Boyle</b>	IAASA
<b>Jonathan Buttimore</b>	Office of the Attorney General
<b>Tara Coogan*</b>	Department of Business, Enterprise & Innovation
<b>Gráinne Duggan</b>	The Bar Council
<b>Michael Halpenny</b>	Irish Congress of Trade Unions

<b>Mary Hughes*</b>	The Revenue Commissioners
<b>Irene Lynch Fannon</b>	University College Cork
<b>Vincent Madigan</b>	Ministerial nominee
<b>Salvador Nash</b>	ICSA
<b>Kevin O'Connell*</b>	ODCE
<b>Deirdre O'Higgins</b> (to October 2017)	Department of Business, Enterprise & Innovation

A (10) Ad-hoc Committee on Protections for Employees and Unsecured Creditors

<b>Vincent Madigan</b>	Chairperson
<b>Jonathan Buttimore</b>	Office of the Attorney General
<b>Barry Cahir</b>	Irish Society of Insolvency Practitioners
<b>Tara Coogan*</b>	Department of Business, Enterprise and Innovation
<b>Marie Daly</b>	Irish Business and Employers Confederation (IBEC)
<b>Mark Fielding</b>	Irish Small & Medium Enterprises Association (ISME)
<b>Michael Halpenny</b>	Irish Congress of Trade Unions (ICTU)
<b>Irene Lynch Fannon</b>	Ministerial Nominee
<b>Ralph MacDarby</b>	Institute of Directors
<b>Conor O'Mahony*</b>	Office of the Director of Corporate Enforcement
<b>Breda Power*</b>	Department of Business, Enterprise and Innovation
<b>Paddy Purtill*</b>	The Revenue Commissioners
<b>Jim Walsh</b>	Department of Social Protection