



**Coimisiún Imscrúdacháin
ar Earnáil na Baincéireachta in Éirinn**

**Commission of Investigation
into the Banking Sector in Ireland**

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Sole member**

Rules and Procedures

September 2010

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Introduction

The Commission of Investigation into the Banking Sector in Ireland (hereinafter referred to as “the commission”) was established by Order of the Government made under section 3 of the Commissions of Investigation Act 2004.

The commission was established on 21 September, 2010 and intends to conclude in March, 2011.

The terms of reference of the commission are set out in Statutory Instrument No. 454 of 2010, as amended by Statutory Instrument No. 590 of 2010. A copy of the terms of reference of the commission is set out in Appendix 1 of these Rules and Procedures.

Mr. Peter Nyberg was appointed sole member of the commission under section 7 of the Commissions of Investigation Act 2004.

The commission is required to undertake an investigation and to report to the Minister for Finance on the specific matters of significant public concern set out in the terms of reference.

The commission is also required under Part 3 of the Commissions of Investigation Act 2004 to publish its Rules and Procedures for the information of all persons who are involved in this investigation.

A copy of the Commissions of Investigation Act 2004 is to be found at Appendix 2 of these Rules and Procedures.

These Rules and Procedures are a general guide. They are not intended to constitute an exhaustive definition or description of the duties, functions or powers of a commission of investigation under the Commissions of Investigation Act 2004.

These Rules and Procedures are definitive as and from the date hereof. It may in the future be necessary to add to, or alter, these Rules and Procedures in which circumstance the amended form of these Rules and Procedures will be made available to all parties involved in the work of this commission.

Definitions

The Commissions of Investigation Act 2004 provides definitions of certain words which, in other contexts, may have different or enhanced meanings. It is for this reason that your attention is drawn to the meanings attributed to certain words in this commission of investigation.

“the Act”	means, unless otherwise stated, the Commissions of Investigation Act 2004.
“authorised person”	means Mr. Peter Nyberg, the sole member of the Commission of Investigation into the Banking Sector in Ireland or a section 8 person.
“Commission”	means, the Commission of Investigation into the Banking Sector in Ireland established by Order of the Government, notice of which was published in <i>Iris Oifigiúil</i> on 24 September, 2010.
“the Court”	means the High Court.
“document”	includes any book, record or other written or printed material in any form, including any information stored, maintained or preserved by means of any mechanical or electronic device, whether or not stored, maintained or preserved in a legible form.
“evidence”	includes any expression, orally, in writing, or otherwise, of an opinion, belief or intention.
“investigation”	means an investigation carried out by a commission of investigation in accordance with its terms of reference under the Commissions of Investigation Act 2004.
“legal costs”	means fees, disbursements, charges and expenses included in a bill of costs in respect of a barrister or solicitor.
“legal representative”	means a barrister or solicitor in current practice.

“personal information”	includes private addresses, private telephone numbers, private family information and details of medical conditions.
“person”	includes any individual, body corporate, or unincorporated body.
“section 8 person”	means a person appointed under section 8 of the Commissions of Investigation Act 2004 to advise and assist a commission of investigation in relation to the investigation.
“sole member”	means Mr. Peter Nyberg a person appointed under section 7 of the Commissions of Investigation Act 2004 as sole member of the Commission of Investigation into the Banking Sector in Ireland.
“terms of reference”	means the terms of reference of the Commission of Investigation into the Banking Sector in Ireland published by the Government in <i>Iris Oifigiúil</i> on 10 December 2010 and as set out in S.I. No. 454 of 2010, as amended by S.I. No. 590 of 2010 included at Appendix 1.

Governing principles

In formulating these Rules and Procedures the commission has adopted a number of guiding principles in relation to this investigation. These principles are as follows:

Independence

Section 9 of the Commissions of Investigation Act 2004 requires the commission to be independent in the performance of its functions.

Fairness

The commission has during the currency of its existence a continuing duty of fairness to all persons involved in the investigation.

Urgency

The commission is required by its terms of reference to carry out its investigation and report to the Minister for Finance within a period of six months. This limited period of time requires the commission to carry out its functions with considerable urgency.

Rights

The commission has, during the currency of its existence, a continuing duty to have regard to, and take due account of the constitutional and legal rights of all persons involved in the investigation.

Co-operation

The commission asserts that during the currency of its existence there is a continuing duty on all persons concerned with its investigation to promptly and urgently co-operate with the commission.

Application

All persons involved with the commission, including all witness and their legal representatives are deemed to agree to adhere to these Rules and Procedures.

Discretion

Subject to the requirements of the Commissions of Investigation Act 2004 and these Rules and Procedures the conduct of and the procedure to be followed in this investigation are under the control and discretion of the commission.

Documents

The commission urgently requires access to documents in the possession or power of persons which documents the commission considers may be relevant to its investigation.

As a general rule the commission will initially seek to assess the extent of relevant documents in the possession or power of such persons.

The commission may also seek to inspect those documents in their particular locations.

The commission may seek to have copies made of those documents as a matter of urgency.

For mutual assurance of completeness and accuracy, the commission, under Section 16(1)(f) of the Act intends to direct that an exhaustive list of the documentation in the possession, power or procurement of persons in respect of each category requested be put on affidavit.

The Rules of the Superior Courts (1986), as amended, apply with any necessary modifications in relation to documents sought by the commission. For your information the text of the Rules of the Superior Courts (Discovery), 2009 (S.I. no. 93 of 1999) is set out in Appendix 4 of these Rules and Procedures.

The original of the affidavit of documents required by these Rules and Procedures together with copies of the any scheduled documents requested must be provided to the commission within the time specified in the request, direction, or order for discovery.

In the event that a person has, in the opinion of the commission, declined, failed, or neglected to co-operate with, or subsequently withdraws co-operation from, the commission in permitting access to documents that may be in the possession or power of

that person, or for other good reason, the commission will consider using its compulsory powers of production under Part 3 of the Commissions of Investigation Act 2004.

Where the commission proposes to exercise its compulsory powers of production it will, as a general rule, do the following:

- Notify the person concerned of the fact that the commission intends considering exercising its compulsory powers of production in relation to documents that may be in that persons' possession or power.
- Notify the person concerned of the documents sought by the commission.
- Notify the person concerned of the reason why the documents are sought by the commission.
- Notify the person concerned of the time-scale that may be imposed by the commission for the production of documents.
- Invite the person concerned to make submissions to the commission promptly but prior to any decision which the commission may make in regard to such documents.

Where the commission has decided to direct or order a person to produce documents it will notify that person as soon as practicable thereafter of the decision of the commission.

Access to documents

The commission is required urgently and effectively to obtain access to all documents relevant to its terms of reference.

The prompt and effective co-operation of all persons who may have relevant documents in their possession or power is essential to the work of the commission.

There is a duty on all such persons to identify promptly the locations and categories of all documents that may be relevant to this investigation.

The decision as to whether a document is relevant to this investigation is a matter for the commission and not for the person from whom documents are sought.

Preservation of documents

Section 31(1) of the Commissions of Investigation Act 2004 imposes a specific statutory duty on any person who has in his or her possession or power a document, or information in any form, relating to any matter within the commission's terms of reference to preserve that document or information for the duration of the commission, or the completion of a subsequent tribunal of inquiry.

A person in breach of this statutory duty to preserve a document or information may be guilty of a criminal offence under section 31(2) of the Commissions of Investigation Act 2004.

The text of section 31 is set out in a copy of the Commissions of Investigation Act 2004 in Appendix 2 of these Rules and Procedures.

Redaction of documents

A person who has produced documents or information to the commission pursuant to a request, direction or order may request the commission to redact irrelevant personal or other specified information for the purposes of its use and/or publication by the commission.

Where a person wishes to request such redaction they must, at the time that document or information is produced to the commission, set out in writing the following:

- details of the material or content sought to be redacted,
- particulars of any facts or circumstances relevant to this request, and
- any legal submissions considered relevant to that request.

Where the commission has received a request for redaction of documents or information the commission will notify the person making such request as soon as practicable thereafter of the commission's decision in respect of each such request.

Privilege and confidentiality

A person who has been requested, directed or ordered to provide documents, evidence or information to the commission may request the commission to consider a claim of privilege or duty of confidentiality in relation to the contents of the documents, evidence or information.

Where a person wishes to assert a claim of privilege or a duty of confidentiality that person must, at the earliest opportunity after receipt of a request, direction or order from the commission, indicate in writing to the commission:

- the specific documents, evidence or information in respect of which it is sought to make a claim of privilege or assert a duty of confidentiality,
- the precise privilege or duty of confidentiality asserted,
- particulars of any facts or circumstances relevant to the privilege or duty of confidentiality asserted, and

- any legal submissions in support of the claim of privilege or duty of confidentiality.

Where a person asserts a claim of privilege or a duty of confidentiality over documents section 21(4)(b) of the Commissions of Investigation Act 2004 requires that the person asserting such claim provide the documents concerned to the commission in advance of a ruling by the commission on the claim of privilege or confidentiality.

Where a person has asserted a claim of privilege or a duty of confidentiality in relation to documents, evidence or information the commission will determine that claim in accordance with section 21 of the Commissions of Investigation Act 2004 and will notify that person as soon as practicable thereafter of its ruling in that regard. Where a person is the subject of a determination by the commission under section 21(2) of the Commissions of Investigation Act 2004 they may appeal to the Court against the determination in accordance with the procedure set out in section 22.

The text of section 21 and section 22 is set out in a copy of the Commissions of Investigation Act 2004 in Appendix 2 of these Rules and Procedures.

Evidence

The commission may receive any evidence that it, in its discretion, considers helpful in fulfilling its mandate whether or not such evidence would be admissible in a court of law.

A witness who attends voluntarily, or by direction, or order, before the commission to give evidence or produce documents may be required to give their evidence on oath or affirmation. The terms of the oath are set out in Appendix 5 of these Rules and Procedures. The terms of the affirmation are set out in Appendix 6 of these Rules and Procedures.

The commission may, where it considers it appropriate to do so, receive evidence by way of affidavit. A suggested draft of such affidavit is set out at Appendix 8 of these Rules and Procedures.

The commission may receive any evidence that it, in its discretion, considers to be helpful in fulfilling its mandate by affidavit, live video link, video recording, sound recording or by any other mode of communication or transmission as appropriate.

Where a person gives evidence to the commission otherwise than by attending in person before the commission, or by means of a video link, that person may be required to provide to the commission, within a period specified by the commission, a sworn affidavit acknowledging that the evidence concerned was given by him or her; that the evidence was given voluntarily; and that to the best of his or her knowledge and belief the content of that evidence is true and accurate. A suggested draft affidavit verifying evidence is set out at Appendix 9 of these Rules.

Working method

Section 11 and section 12 of the Commissions of Investigation Act 2004 regulates important aspects of the manner in which the commission carries out its investigative function.

The text of sections 11 and 12 are set out in a copy of the Commissions of Investigation Act 2004 in Appendix 2 of these Rules and Procedures.

The commission is required to carry out its investigation in private, save in statutorily specified circumstances.

Any person who discloses evidence heard, or documentation produced in private to the commission may commit a criminal offence.

When a person attends before the commission to give evidence the commission can give directions as to the persons, if any, who may be present while that evidence is heard. The commission may also direct that legal representatives of persons, other than the witness concerned, may be present, if the commission is satisfied that the presence of such person or persons would be in keeping with the purposes of the commission and would be in the interests of fair procedures.

The commission may, in its discretion, permit a witness to be cross-examined by or on behalf of another person.

Where a person is directed by the commission to attend as a witness before it, or where that person attends voluntarily to give evidence, or if such person is a person about whom evidence is to be given to the commission the commission will disclose to such person the substance of any evidence in its possession that, in its opinion, the person should be aware of for the purposes of the evidence which that person may give or has already given to the commission.

Where the commission discloses evidence to a person in these circumstances the commission will give that person an opportunity, within a specified period of time, to comment by written or oral submissions on such disclosed evidence.

A draft of a Disclosure Notice is set out in Appendix 7 of these Rules and Procedures.

The commission may, when considering the evidence to be disclosed to any person during its investigation, rule, in its discretion, not to disclose the source of that evidence or the source of a document produced by a witness in evidence.

Witnesses

The commission is required by section 13 of the Commissions of Investigation Act 2004, before a person gives evidence to the commission, to provide that person with a written statement specifying the commission's powers under sections 16, 17 and 28 of the Commissions of Investigation Act 2004 and indicating that, if the person does not voluntarily co-operate with the commission or withdraws co-operation, the commission may exercise any of those powers that it considers necessary.

A copy of this Interview Notice is set out in Appendix 10 of these Rules and Procedures and will be provided to all persons in advance of their giving evidence to the commission.

The text of sections 13, 16, 17 and 28 are set out in a copy of the Commissions of Investigation Act 2004 in Appendix 2 of these Rules and Procedures.

For the purposes of obtaining evidence the commission may, in its discretion, do all or any, of the following:

- direct a person in writing to attend before the commission to give evidence before the commission on a date and at a place and time specified and/or to produce in evidence before the commission any specified document that is in the person's possession or power,
- direct a person to answer questions that it believes to be relevant to a matter under investigation,
- examine a witness on oath or affirmation,
- require the person to furnish information by way of statutory declaration,
- use written interrogatories,
- examine or cross-examine a witness to the extent that it thinks proper, in order to elicit information relevant to the matter under investigation,
- direct a witness to produce to it any specified document that is in his or her possession or power,
- direct a person in writing to provide it with a list, verified by affidavit, disclosing all documents in the person's possession or power relating to a matter under investigation, and specifying in that affidavit any of the listed documents that the person objects to producing to it and the basis for the objection,
- direct a person in writing to send to it any specified document that is in the person's possession or power,

- direct a person who has made a statement or answered a question while being interviewed by a person under section 8 of the Commissions of Investigation Act 2004 to provide it with a sworn statement in a form acceptable to the commission confirming, if such is the case, that the statement was made or the answer given voluntarily and that to the best of the person's knowledge the content of the same is true and accurate,
- give any other directions that appear to the commission to be reasonable and fair.

Section 12 of the Commission of Investigation Act 2004 provides that where a person is directed to attend as a witness before the commission, or attends voluntarily to give evidence to the commission, or where evidence is given about a person to the commission, the commission will disclose to that person the substance of any evidence in its possession that, in its opinion, the person should be made aware of for the purposes of the evidence that that person may give or has already given to the commission.

The commission is also required to give a person to whom it has made a disclosure of the substance of evidence or documents an opportunity to comment by written or oral submissions on such disclosed evidence.

The text of section 12 is set out in a copy of the Commissions of Investigation Act 2004 in Appendix 2 of these Rules and Procedures.

It is important to understand that the commission intends conducting its business in a manner that all witnesses, whatever the nature of their evidence, will be treated with courtesy and respect and in a manner that properly reflects the respect due to the establishment of a commission by the Oireachtas.

Non-compliance

Section 17 of the Commissions of Investigation Act 2004 provides that if a person:

- has failed, without reasonable excuse, to comply with a direction of the commission under section 16 of the Commissions of Investigation Act 2004, or
- has failed, without reasonable excuse, to comply with a request under section 14(5) or 21(5), or
- otherwise has obstructed an investigation,

and the commission incurs costs that it would not have otherwise incurred the commission may, in writing, direct that person to pay to the Minister for Finance those costs, including legal costs as taxed by a Taxing Master of the Court and costs arising from any delay in completing the investigation.

There is also provision in section 17 of the Commissions of Investigation Act 2004 for other persons affected by a failure to comply with a direction; a failure to comply with a request; or by another person having obstructed an investigation to seek a direction from the commission that the person responsible for that act or omission to pay the person adversely affected all or part of any costs (including legal costs as taxed by a Taxing Master of the Court) that he or she has incurred as a result of the act failure, omission or obstruction.

The text of sections 14(5), 16, 17 and 21(5) are set out in a copy of the Commissions of Investigation Act 2004 in Appendix 2 of these Rules and Procedures.

Powers

The commission may with the consent of the occupier, or under the authority of a warrant issued under section 29 of the Commissions of Investigation Act 2004, do all or any of the following:

- enter at any reasonable time any premises in which the authorised person has reasonable grounds to believe there are any documents, or there is information in any form, relating to any matter within the commission's terms of reference;
- inspect any documents, or information in any form, on the premises;
- secure for later inspection any documents, any information in any form and any equipment in which those documents or that information may be held, if the authorised person has reason to believe that the documents or information may be relevant to the investigation;
- secure for later inspection the premises, or any part of the premises, but only if the authorised person considers it necessary to do so in order to preserve for inspection documents or information in any form that the authorised person has reason to believe may be kept there and may relate to the investigation;
- take copies of or extracts from any documents or any electronic information system on the premises, including in the case of information in a non-legible form, copies of or extracts from such information in a permanent legible form;
- remove for later examination or copying any documents, or information in any form, that the authorised person has reasonable grounds to believe may relate to a matter under investigation and retain them for the period that he or she considers reasonable;
- direct any person on the premises to produce to the authorised person any documents, or information in any form, kept on the premises;

- direct any person on the premises having charge of, or otherwise concerned with the operation of, data equipment or any associated apparatus or material to provide the authorised person with all reasonable assistance in relation to the equipment, apparatus or material;
- direct any person on the premises to give to the authorised person any information that the authorised person may reasonably require with regard to a matter under investigation.

The text of section 29 is set out in a copy of the Commissions of Investigation Act 2004 in Appendix 2 of these Rules and Procedures.

Guidelines on legal costs

The commission is required by section 23(4) of the Commissions of Investigation Act 2004 before a person gives evidence to the commission, to provide that person with a copy of the guidelines on legal costs published by the Government in relation to this commission.

A copy of these guidelines is set out in Appendix 11 of these Rules and Procedures.

The text of section 23(4) is set out in a copy of the Commissions of Investigation Act 2004 in Appendix 2 of these Rules and Procedures.

The order of examination

When a person is required to give evidence to the commission the order of examination, in general, will be as follows:

- The commission, or, in certain circumstances and at the request of the commission, its legal representative or another section 8 person, will first examine the witness. This evidence may be adduced by both leading and non-leading questions.
- A person, who the commission has directed is appropriate to be present while the evidence of a witness is heard, may, subject to the discretion of the commission, cross-examine that witness to the extent of their specific interest.
- Where the commission has directed that a person may be present while the evidence of a witness is heard, the legal representatives of that person may, by direction of the commission, also be present where the commission is satisfied that their presence would be in keeping with the purposes of the investigation and in the interests of fair procedures.
- A person, when giving evidence to the commission, may have their legal representatives present, and such legal representatives may, subject to the

discretion of the commission, examine their client at the conclusion of cross-examination by persons (other than the commission or a section 8 person) present while that evidence is heard.

- The commission, or at the request of the commission a section 8 person, may finally further question a witness.
- The commission may question the witness at any time.
- Except with the permission of the commission, no person other than the commission, or at the request of the commission a section 8 person, may speak to a witness about his or her evidence while the witness is giving any part of his or her evidence.
- Except with the permission of the commission, no person permitted to be present (including their legal representatives) may speak to a witness about his or her evidence while being cross-examined by another person present or their legal representatives while that evidence is heard.

Record of Proceedings

The proceedings of the commission will be recorded in such a manner as the commission shall deem appropriate.

Immunities and privileges

A person who gives evidence to the commission or sends documents to it has the same immunities and privileges in respect of that evidence, and is, in addition to the penalties provided by the Commissions of Investigation Act 2004, subject to the same liabilities as a witness in proceedings in the High Court.

A statement or admission made by a person to the commission, or to a person appointed under section 8 of the Commissions of Investigation Act 2004, or a document given or sent to the commission pursuant to a direction or request of the commission to that person, or a document specified in an affidavit of documents made by the person and given to the commission pursuant to a direction or request of the commission is not admissible as evidence in any criminal or other proceedings with the exception of a tribunal of inquiry.

Legal representation

All persons who have an involvement with the commission may, if they consider it appropriate to do so, retain legal representatives to assist them in their dealings with the commission.

There is no requirement that a person retain a legal representative.

The fact that a person has retained a legal representative does not relieve that person of his or her personal duties to the commission.

If a person has retained a legal representative that legal representative should, as soon as practicable after being retained do the following:

- contact the commission and disclose to the commission the name of the person for whom the legal representative acts,
- identify the person or persons themselves,
- specify an address for correspondence with them,
- provide telephone, fax numbers, an e-mail address, and
- if possible, a telephone number for contact outside normal business hours.

Submissions

The commission welcomes, where appropriate, submissions from any person involved in this investigation.

Such submissions should be communicated in writing to the commission, within a time specified by the commission, and should:

- set out full details of any matter of concern,
- set out full and precise particulars of any facts or circumstances relevant to that concern,
- set out full details of any legal submission considered relevant to that concern,
- identify the portion of the terms of reference to which the concern relates, and
- identify the name, address, telephone and fax numbers, and e-mail address of the legal representatives, if any, of such person.

Where appropriate a person's written submissions may, subject to the discretion of the commission, be augmented by oral submissions provided the person or that person's legal representatives notifies the commission in writing of the following:

- the specific matters to be canvassed,
- the specific extracts from any documents to be referred to,

- any documents to be referred to,
- a realistic time estimate for the making of those submissions.

Time

Time is of the essence in relation to this investigation.

The time limits for compliance with requests, directions and orders made under the Commissions of Investigations Act 2004 will, in general, be short.

The time limits traditionally employed in litigation in the courts are not appropriate to this investigation, having regard to its specified completion date.

If a person who is required to take any step in relation to this investigation within a specified time limit wishes to contend to the commission that such time limit cannot reasonably be complied with, the person concerned should write to the commission at the first available opportunity, and not later than the expiry of the time limit concerned, setting out:

- the particular time limit that it is contended cannot be complied with within the specified time,
- the factual basis for this claim, and
- the period of time said to be required to comply.

The commission may, in the exercise of its discretion, abridge or enlarge the time for compliance with any request, direction or order it has made.

Limited funding of legal costs

The provisions of sections 23 and 24 of the Commissions of Investigation Act 2004 strictly regulate the recovery of legal costs by a person arising out of that person's involvement with the commission.

The text of sections 23 and 24 are set out in a copy of the Commissions of Investigation Act 2004 in Appendix 2 of these Rules and Procedures.

It is important to note that the regimes for recovering legal costs that may operate in the courts or in a tribunal of inquiry are not appropriate guides to the recovery of legal costs in relation to a commission of investigation.

The Government has published guidelines regulating the payment to witnesses of legal costs necessarily incurred by them in connection with this investigation. This is an important document and the commission invites you to read it carefully.

A copy of these guidelines on legal costs is set out in Appendix 11 of these Rules and Procedures.

Procedure for seeking legal costs

Where a person, who has been involved in the investigative work of the commission, requests the commission to direct, under section 24 of the Commissions of Investigation Act 2004, that all, or part, of that person's legal costs (necessarily incurred) be paid to that person he or she should make such request in writing to the commission not later than seven days after that person has given evidence or produced documentation to the commission and specify the following:

- the name of the person making the request,
- the address of the person making the request,
- the telephone and fax numbers of the person making the request,
- an e-mail address for the person making the request,
- the factual basis upon which it is claimed that legal costs were necessarily incurred,
- the factual basis upon which it is claimed that the level and amount of costs are reasonable,
- the total amount of legal costs claimed, and
- the amount of Value Added Tax on those legal costs.

The commission, in considering a request for recovery of legal costs, is required by section 24 of the Commissions of Investigation Act 2004 to have regard to specific criteria set out in that sub-section before making any decision in relation to a claim of legal costs. The legal costs that can be claimed are limited to those specified in section 24 of the Commissions of Investigation Act 2004.

The text of section 24 is set out in a copy of the Commissions of Investigation Act 2004 in Appendix 2 of these Rules and Procedures.

Procedure for seeking certain other expenses

Where a person, who has been involved in the investigative work of the commission and has incurred heavy expenses (other than legal costs), requests the commission to direct, under section 24 of the Commissions of Investigation Act 2004, that all, or part, of these expenses be paid to that person he or she should make such request in writing to the

commission not later than seven days after that person has given evidence or produced documents to the commission and specify the following:

- the name of the person making the request,
- the address of the person making the request,
- the telephone and fax numbers of the person making the request,
- an e-mail address for the person making the request,
- the factual basis upon which the expenses are claimed including all original vouchers and receipts in respect of such expenses,
- the total amount of expenses claimed, and
- the amount of Value Added Tax on those expenses, if any.

The commission, in considering a request for recovery of certain other expenses, is required by section 24(5) of the Commissions of Investigation Act 2004 to have regard to specific criteria set out in that sub-section before making any decision in relation to a claim for certain other expenses. The expenses that can be claimed are limited to those specified in section 24(5) of the Commissions of Investigation Act 2004.

The text of section 24 is set out in a copy of the Commissions of Investigation Act 2004 in Appendix 2 of these Rules and Procedures.

Costs cut-off date

No request for claims of legal costs or other expenses will be considered by the commission that are received by the commission after the close of business on 1 April 2011.

Exceptions to these Rules and Procedures

These Rules and Procedures may, in the discretion of the commission, be altered, departed from or varied if the commission is satisfied for good reason, including the nature of the matter arising, the urgency of the matter, the consent of all or any persons affected by the matter, provided always that any such alteration, departure or variation does not trench upon the thoroughness, timeliness or fairness of the investigation.

Amendment of these Rules and Procedures

These Rules and Procedures may, in the discretion of the commission, be amended and revised as appropriate, provided always that any such amendment or revision does not trench upon the thoroughness, timeliness or fairness of the investigation.

Reports

The commission is required under the provisions of Part 5 of the Commissions of Investigation Act 2004 (sections 32 to 41 of the Act) to prepare a written report based on the evidence received by it setting out the facts it established in relation to the matters referred to it for investigation.

It is not the commission's intention to identify any person in an interim or final report. Nevertheless, before submitting an interim or final report to the Minister for Finance the commission is required by section 34(1) of the Commissions of investigation Act 2004 to send a draft of the report, or the relevant part of the draft report, to any person who is identified in or identifiable from the draft report.

A person is identifiable from a draft report if the report contains information that could reasonably be expected to lead to the person's identification.

Section 34(2) of the Commissions of Investigation Act 2004 provides that at the time the draft report, or the relevant part of the draft report is sent to a person that person must be sent a notice specifying the time allowed by the commission for making submissions or requests under sections 35(1) and 36(1) of the Commissions of Investigations Act 2004 or applications to the court under section 35(1)(b) of the Commissions of Investigation Act 2004.

A copy of a draft interim report notice is set out in Appendix 12 of these Rules and Procedures. A copy of a draft final report notice is set out in Appendix 13 of these Rules and Procedures.

Before submitting an interim or final report to the Minister for Finance the commission is required to give written notice of any amendments to any person identified in or identifiable from the report and who is affected by the amendments.

The text of Part 5 is set out in a copy of the Commissions of Investigation Act 2004 in Appendix 2 of these Rules and Procedures.

Contact

For postal contact, the offices of the commission are at 8th Floor, Lansdowne House, Ballsbridge, Dublin 4

The commission telephone number is 01-604 5071

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