



Regulation of Lobbying Act 2015:
Guidance for people
carrying on lobbying activities

Revised January 2017

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Introduction

The *Regulation of Lobbying Act 2015* (no 5 of 2015) (the Act) was signed into law in March 2015, and commenced on 1 September 2015.

Lobbying is an essential part of the democratic process through which citizens may make their views on public policy and public services known to politicians and public servants. Organisations such as interest groups, representative bodies, industry and civil society organisations, NGOs, charities and third party professional lobbyists all provide necessary input and feedback to politicians and public servants through communication of their views and concerns. The aim of the *Regulation of Lobbying Act 2015* is not to restrict the flow of information or views on policy or legislation. The intention is to bring about significantly greater openness and transparency with respect to lobbying activities.

The *Regulation of Lobbying Act 2015* is designed to provide information to the public about:

- Who is lobbying
- On whose behalf is lobbying being carried out
- What are the issues involved in the lobbying
- What is the intended result of the lobbying
- Who is being lobbied

In general, the Act applies to commercial organisations which have more than 10 full time employees; representative bodies with at least one full time employee; and advocacy groups, non-governmental organisations and charities which have at least one full time employee and which promote particular interests or causes, and professionals engaged in lobbying on behalf of a client who fits within the above criteria. In certain circumstances, the Act may apply to individuals and groups who may not ordinarily regard themselves as carrying on lobbying activities.

The Act aims to make lobbying more open and transparent by providing for

- The establishment and maintenance of an on-line Register of Lobbying;
- Obligations on lobbyists to register and to provide information regularly about their lobbying activities, including, in the case of professional lobbyists, information about their clients;
- The Standards in Public Office Commission (Standards Commission) to be the regulator of lobbying;
- The imposition of a cooling-off period on certain lobbying activities that may be carried out by some former public officials.

Are you affected by the legislation?

You are if you meet all of the following conditions:

- A. You are carrying on lobbying activities.
- B. The person being lobbied is a Designated Public Official.
- C. You are making a relevant communication.
- D. That communication is about a relevant matter.
- E. That communication is not an excepted communication.

What must you do?

The Act came into effect on 1 September 2015.

The first registration period was 1 September 2015 – 31 December 2015. If you are carried on lobbying activities during that period you had to register on www.lobbying.ie by 21 January 2016 at the latest. You also had to make a return by 21 January 2016 setting out the required details of your lobbying activities in

the period 1 September 2015 - 31 December 2015. Once you are registered, you must continue to make returns in respect of each subsequent four month period (that is, 1 January - 30 April; 1 May - 31 August; 1 September to 31 December), including nil returns for any period in which you do not lobby.

A Who is carrying on lobbying activities?

The Act lists the conditions which apply if you are considered to be carrying on lobbying activities and, therefore, are obliged to register as a lobbyist.

You may be carrying on lobbying activities if:

1. **You are a professional lobbyist:** You are paid to make, manage or direct the making of a relevant communication on behalf of another person and other conditions are met.
2. **You lobby on behalf of yourself or your business or organisation:** You make, manage or direct the making of a relevant communication and certain circumstances apply.
3. **You lobby about development or zoning of land:** You make a relevant communication about the development or zoning of land.

1. Professional lobbying: communications on behalf of a client

You are carrying on lobbying activities if:

- You make, manage or direct the making of a relevant communication on behalf of a client

And

- You get paid for making, managing or directing this communication (the payment can be in money or money's worth)

And any of the following applies to your client:

- Your client has more than 10 full-time employees and the relevant communications are made on the client's behalf (*this means any individual, company, partnership or organisation which employs more than 10 people*),
- Your client is a representative body (that is, a body that exists primarily to represent the interests of its members) which has one or more full-time employees and the relevant communications are made on behalf of any of the members, (*for example, a trade union, professional body, industry association or sporting body. Organisations which are composed entirely of volunteers are not included but, if they employ a person full time, they would then be included*) or
- Your client is an advocacy body (that is, a body which exists primarily to take up particular issues) which has one or more full-time employees and the relevant communications are concerned with any of these issues (*for example, organisations promoting human rights issues or campaigning for homeless people. Organisations which are composed entirely of volunteers are not included but, if they employ a person full time, they would then be included*) or
- Your client has asked you to communicate about the zoning or development of land which is not the client's principal private residence.

2. Communications on behalf of yourself or your business/organisation

You are carrying on lobbying activities if:

- You make, manage or direct the making of a relevant communication

And

- Any of the following applies to you:
 - You have more than 10 full-time employees and the relevant communications are made on your behalf;
 - You are a representative body (that is, a body that exists primarily to represent the interests of its members) which has one or more full-time employees and the relevant communications are made on behalf of any of the members, (*for example, a trade union, professional body, industry association or sporting body. Organisations which are composed entirely of volunteers are not included but, if they employ a person full time, they would then be included*)

or

- You are an advocacy body (that is, a body which exists primarily to take up particular issues) which has one or more full-time employees and the relevant communications are concerned with any of these issues (*for example, organisations promoting human rights issues or campaigning for homeless people. Organisations which are composed entirely of volunteers are not included but, if they employ a person full time, they would then be included*)

In the case of representative bodies and advocacy bodies, the relevant communication must be made by an employee of the body or by a person who holds a paid office (for example, the chairman) in the body whose functions relate to the affairs of the body as a whole and where the communication is made in his/her capacity as such. (*This means that, in general, communications made by unpaid volunteers are not considered to be lobbying. Office holders such as chairmen and secretaries may be unpaid volunteers. If they are, communications made by them do not generally constitute carrying on lobbying activities. However, a relevant communication may be direct or indirect so, if the communication is made by an unpaid volunteer on the direction of an employee or paid office holder, it is lobbying and must be included in the organisation's return.*)

3. Communications about the development or zoning of land

You are carrying on lobbying activities if you make a relevant communication about the development or zoning of land.

Detailed guidelines on lobbying in relation to development and zoning of land are available at www.lobbying.ie.

NOTE: Not all communication is lobbying.

It is worth noting that not all communication is considered lobbying for the purposes of the Act. A number of exemptions exist, and a communication must meet the above criteria to be considered lobbying. In particular, a significant amount of **constituency clinic communications** will be exempt where the matter relates to an individual's private affairs or is communications by a micro-business with less than 10 employees. More information on what is considered a relevant matter follows.

It is also worth noting that not all lobbying takes place in a formal setting or using formal means. While a great deal of lobbying may take place via in-person meetings, telephone calls or emails, lobbying can also take place in less formal ways. These include casual encounters, social gatherings, or even social media. If the communication meets the above criteria, it is considered lobbying and must be recorded.

B Who is being lobbied: Designated Public Officials

Designated Public Officials (DPOs) under the Act are:

- Ministers and Ministers of State;

- TDs and Senators;
- MEPs for Irish constituencies;
- Members of local authorities;
- Special Advisers to Ministers and Ministers of State who have been appointed under section 11 of the Public Service Management Act 1997;
- Public Servants as prescribed;
- Other categories of persons as prescribed.

In relation to the Civil Service the Minister for Public Expenditure and Reform has made regulations which provide details of the positions which are prescribed as DPOs for the purposes of the Act. A public servant in a position of Secretary General, Second Secretary, Deputy Secretary, Assistant Secretary or Director in a public service body specified in Schedule 1 of the Regulations is prescribed as a Designated Public Official. A public servant in a position specified in Schedule 2 of the Regulations is also prescribed as a Designated Public Official.

In relation to local authorities, the Regulations provide that persons in the following positions in local authorities are prescribed as Designated Public Officials:

- Chief Executives and equivalent grades
- Assistant Chief Executive (Dublin City Council only)
- Directors of Services
- Heads of Finance
- Head of Human Resources (Dublin City Council only)

Full details of the positions above prescribed in the Regulations are available on our website www.lobbying.ie. The list of positions prescribed as Designated Public Officials may be extended by Ministerial Order to other categories over time.

Public bodies are obliged to publish the names of their employees who are Designated Public Officials and a brief description of their roles and responsibilities for the purposes of the Regulation of Lobbying Act 2015. This information will be made available on the websites of the relevant public bodies. It is important to note that not all public bodies have Designated Public Officials.

C What is a relevant communication?

A relevant communication is a communication that

- May be written or oral
- Is made personally (directly or indirectly)
- Is made to a Designated Public Official
- Relates to a relevant matter
- Is not an excepted communication

D What is a relevant matter?

A relevant matter is any matter relating to

- The initiation, development or modification of any public policy or of any public programme (for example, proposals for changes in taxation, proposals for changes in agricultural policy, proposals for changing entitlement to health services)

- The preparation or amendment of any law (including secondary legislation such as statutory instruments and bye-laws) (for example, proposals to change the law on adoption, proposals to change bye-laws relating to traffic)
- The award of any grant, loan or other financial support, contract or other agreement, or of any licence or other authorisation involving public funds (for example, the criteria for the award of housing grants for people with disabilities, the purchase or sale of a property or other assets by the government.)

APART FROM the implementation of any such policy, programme, enactment or award or any matter of a technical nature. *(For example, communications relating to the development of criteria for schemes of housing grants, development of criteria for selecting builders to build schools or development of criteria for the awarding of a licence to provide transport on a specific route would be regarded as lobbying activity. The implementation of those grant schemes (the assessment of whether or not an individual would qualify) or licence competitions, or the implementation of tender processes through e-tenders would be regarded as implementation matters)*

E What is an excepted communication?

The following are “excepted communications” and, therefore, are not regarded as lobbying (they are not relevant communications):

- **Private affairs:** Communications by or on behalf of an individual relating to his or her private affairs unless they relate to the development or zoning of any land *(for example, communications in relation to your eligibility for, or entitlement to, a social welfare payment, a local authority house, or a medical card are not relevant communications)*. Detailed guidelines on lobbying in relation to development and zoning of land are available at www.lobbying.ie;
- **Diplomatic relations:** Communications by or on behalf of a foreign country or territory, the European Union, the United Nations or any other international intergovernmental organisation;
- **Factual information:** Communications requesting factual information or providing factual information in response to a request for the information *(for example, a company asking a public servant how to qualify for an enterprise grant and getting an answer; a person asking about the rules in relation to planning and getting an answer; factual information provided to a government department by a representative body in response to a request from the department)*;
- **Published submissions:** Communications requested by a public service body and published by it *(for example, submissions received in response to a public consultation process which are subsequently published by the public body.)*
- **Trade union negotiations:** Communications forming part of, or directly related to, negotiations on terms and conditions of employment undertaken by representatives of a trade union on behalf of its members;
- **Safety and security:** Communications the disclosure of which could pose a threat to the safety of any person or to the security of the State;
- **Oireachtas committees:** Communications which are made in proceedings of a committee of either House of the Oireachtas;
- **Communications by Designated Public Officials or public servants:** Communications by a Designated Public Official in his or her capacity as such; communications by public servants (or those engaged on contract by a public service body) made in that capacity and relating to the functions of the public service body. Public servants are employed by or hold office in public service bodies - in general, these are State bodies other than commercial State bodies. *(for example, communications by county councillors to local authority managers or other public servants does not constitute lobbying.)*

- **Governance of commercial State bodies:** Communications by or on behalf of a commercial State body made to a Minister of the Government who holds shares in, or has statutory functions in relation to, the body, or to Designated Public Officials serving in the Minister’s department, in the ordinary course of the business of the body (*for example, certain communications involving Bus Éireann and the Minister for Transport, Tourism and Sport*)
- **Policy working groups:** Communications between members of a relevant body appointed by a Minister, or by a public service body, for the purpose of reviewing, assessing or analysing any issue of public policy with a view to reporting to the Minister or public service body on it. A relevant body is one whose members are appointed by a Minister or by a public service body and the members include one or more Designated Public Officials and one or more who are not public servants nor engaged for the purposes of a public service body. This exemption applies if the relevant body conducts its activities in accordance with the Transparency Code (*for example, expert groups, working groups, review groups or commissions whose members include designated public servants and some non-public servants established to examine and report on specific issues*). The Transparency Code is available at <https://www.lobbying.ie/help-resources/information-for-public-bodies/transparency-code/>.

Register of Lobbying

The Standards in Public Office Commission (the Standards Commission) is responsible for establishing and maintaining the Register of Lobbying at www.lobbying.ie. This register is available online to members of the public and is free of charge.

The Register of Lobbying contains:

- The registration details provided by each registered person to the Standards Commission and
- The information contained in the returns made by each registered person.

Requirement to register

You are prohibited from carrying on lobbying activities unless you are registered on the Register of Lobbying. This does not apply to the first relevant period during which you carry out lobbying activities – you can register after you have commenced lobbying.

Once you are obliged to be registered, it is a relevant contravention of the Act to carry on lobbying activities without being registered.

There is no fee involved in registering.

IMPORTANT: You must register within 21 days (relevant date) of the end of the relevant period in which you first start lobbying activities. The relevant period is the four months ending on the last day of April, August and December each year.

If you start lobbying activities between

1 January and 30 April, you must register by 21 May

1 May and 31 August, you must register by 21 September

1 September and 31 December, you must register by 21 January.

It is a contravention of the Act to carry on lobbying activities without being registered.

Content which may be excluded from the Register

Personal data

Personal data may be excluded from the information which is publicly available. This will happen if the Standards Commission considers it necessary to exclude it in order:

- To prevent it being misused or
- To protect the safety of any person or
- To protect the security of the State.

Personal data is defined in the data protection legislation as data relating to a living individual who is or can be identified either from the data or from the data in conjunction with other information. For more information, see www.dataprotection.ie.

Inaccurate, out of date or misleading information

If you consider that there is information about you on the Register which is inaccurate, out of date or misleading, you may provide evidence of this to the Standards Commission (you could be a person carrying on lobbying activities, a person being lobbied or a client of a professional lobbyist).

If the Standards Commission considers that the information is inaccurate, out of date or misleading, it may amend or delete the information as appropriate. If it does not consider the information to be inaccurate, misleading or out of date, it must notify you of this and give you reasons for its decision.

If you are unhappy with the Standards Commission decision in relation to amending or deleting the information, you may appeal.

Information which must be provided when registering

In order to be registered, you must supply the Standards Commission with the following information:

- The name of your organisation (if lobbying as an individual about zoning and development, your own name)
- The address (or principal address) at which you carry on business or (if there is no such address) the address at which you normally live
- Your business or main day to day activities of your organisation
- Any e-mail address, telephone number or website address relating to your business or main activities
- Any registration number issued to you by the Companies Registration Office, and if a company, your registered office.

(You do not have to be a company. The legislation applies equally to sole traders, partnerships, representative bodies, advocacy bodies and companies. The legal structure is not relevant. Individual citizens may be required to register if they are carrying on lobbying activities in relation to the development and zoning of land.)

{The contact information provided should be that which relates to the organisation registering. If you are registering on behalf of your business, provide your business contact details rather than your personal details}.

You must state that the information contained in your registration details is correct.

When you provide this information and the statement, you become a registered person and the information you have provided will be immediately available on the Register.

If you permanently cease carrying on lobbying activities you may ask the Standards Commission to note that fact in your entry on the Register.

Requirement to make returns

As a registered person, you are required to make returns to the Standards Commission within 21 days of the end of each relevant period. The relevant period is the four months, ending on the last day of April, August and December each year. It is a contravention of the Act to fail to make such returns.

If you have not carried out any lobbying activities in the relevant period, your return must state that: in effect, you must make a nil return.

The requirement to make returns does not apply to you if your entry on the Register notes that you have permanently ceased carrying out lobbying activities.

Information in your returns

If you have carried on lobbying activities in the relevant period, your return must state:

- The Designated Public Officials who were lobbied and the relevant public service body
- The subject matter of the lobbying and the results it was intended to secure. It is important that the intended result be meaningful – what was it you were seeking to achieve from the lobbying activity? If it is “raising awareness” – to what end? (*for example, you were lobbying on the issue of accident and emergency services services and you were aiming to have such services provided in a particular hospital*)
- The type and extent of the lobbying activities carried on; the return form on www.lobbying.ie will provide “drop down” options to assist you in identifying the type and extent of activity appropriate to your return
- The name of the individual in your organisation who had primary responsibility for carrying on the lobbying activities. Others within your organisation may be involved in lobbying but the person listed here should be the one who is primarily responsible.
- The relevant information about your client (s) where you were lobbying on behalf of another person or other people
- The name of each person who is or ever has been (whether before or after the passing of the Act) a Designated Public Official and who is employed by, or providing services to you and who was engaged in carrying on the lobbying activities for which the return is being made (*for example, if you are employing a former TD, special advisor or senior public servant or you have a contract for services with such a person*)
- Any change which occurred in the relevant period in respect of the information supplied by you for the purposes of registration.
- That the information contained in the return is correct.

Relevant information about a client

If you are lobbying on behalf of a client, you must register and submit a return of the lobbying activities carried out on behalf of the client. If the client engages in additional or separate lobbying activities, the client must also register and submit a return in respect of the additional or separate lobbying activities.

You must also provide the following information about a client:

- The client’s name
- The address (or principal address) at which the client carries on business or (if there is no such address) the address at which the client normally lives
- The client’s business or main activities,

- Any e-mail address, telephone number or website address relating to the client’s business or main activities,
- Any registration number issued to the client by the Companies Registration Office, and if a company, the registered office.

Requirement for further or corrected information

The Standards Commission may ask for further information in relation to an application to register as a lobbyist and/or a return of lobbying activity made if it considers that:

- Further information is required to ensure that the application or return complies with the legislation or
- The information provided in the application or returns is inaccurate or misleading

You will be given 21 days in which to provide the necessary further or corrected information.

If you fail to do so, the Standards Commission will remove from the Register the information provided in your registration or your return. You will be told the reason for the removal of the information. If the information is removed you will be treated as not having registered or made a relevant return as the case may be.

If the Standards Commission considers that any information contained in your registration details or in a return is inaccurate or misleading, it may immediately remove that information from the Register. You will be regarded as not having registered or having made a relevant return as the case may be unless and until corrected information is provided.

Delayed publication

You may apply to the Standards Commission to delay the publication of certain information contained in your registration details or your returns. You may do this if you give information at registration or in a return and you consider that making it publicly available could reasonably be expected to:

- A. Have a serious adverse effect on the financial interests of the State, the national economy, or business interests generally or the business interests of any particular set of people or
- B. Cause a material financial loss to the person to whom the information relates or prejudice seriously the competitive position of that person in the conduct of the person’s occupation, profession or business or the outcome of any contractual or other negotiations being conducted by that person

In the case of paragraph A, the Standards Commission must consult with relevant Ministers before making its decision on your application. The decision must be made within 21 days.

If the Standards Commission considers that making the information publicly available could reasonably be expected to have the consequences you suggest, it may make a determination:

- To exclude some or all of this information from immediate publication
- To make some or all of it available only in summary form

It may make such a determination if it considers that the public interest would be better served by delaying making the information publicly available.

Such a determination may apply for a specified period of not more than six months or until it is revoked, whichever happens first.

While a determination is in force, the Freedom of Information Acts do not apply to a record relating to any information which is the subject of a determination.

If your application for delayed publication is rejected in whole or in part, the Standards Commission will give you reasons.

The Standards Commission will provide copies of the determination to you and to any Ministers who were consulted.

The Standards Commission may review its determination at any time and may decide to revoke it if it appears that the public interest would be better served by making the information publicly available immediately than by delaying it. If this occurs, you and the relevant Ministers will be informed.

If information is published in summary form, this will be stated on the Register.

When delayed publication has occurred or where information was published only in summary form and publication or full publication occurs, the Standards Commission will publish on the Register an explanation for why the publication was delayed or the information summarised.

Any person who is unhappy with any decision made by the Standards Commission in relation to delayed publication may appeal.

The Standards Commission will not make information which was delayed or summarised publicly available until 14 days after its decision to do so. This is to allow for the making of an appeal. If you appeal, publication will not occur until the appeal process is complete or the appeal is withdrawn.

“Cooling-off period”: Restrictions on post-term employment as lobbyist

The Act provides that certain Designated Public Officials are restricted from being engaged in lobbying in certain circumstances for a year after they leave their employment or office unless they get permission from the Standards Commission – in effect, they are subject to a “cooling-off” period.

The Designated Public Officials concerned are Ministers and Ministers of State, special advisers and prescribed public servants. We refer to these persons as “former Designated Public Officials” in this section of the guidelines.

Others who are Designated Public Officials for the purposes of the lobbying registration requirements are not covered by this provision, that is, TDs, Senators MEPs and local authority members.

The former Designated Public Officials who are covered by this provision may not

- Carry on lobbying activities or
- Be employed by, or provide services to, a person carrying on lobbying activities in certain circumstances.

These circumstances are where the lobbying activity

- Involves any public service body with which the former Designated Public Official was connected, that is, employed or held an office or other position in the year prior to the former Designated Public Official’s leaving, or
- Is to a person who was also a Designated Public Official connected with that public service body in the year prior to the former Designated Public Official’s leaving.

A former Designated Public Official may apply to the Standards Commission for consent to engage in such lobbying. The Standards Commission may decide to give consent unconditionally or give consent with conditions attached or refuse the application for all or part of the period.

A former Designated Public Official who is unhappy with the decision may appeal.

Enforcement

Part 4 of the Regulation of Lobbying Act 2015 sets out enforcement provisions, which are effective from 1 January 2017. The provisions contained in Part 4 give the Standards Commission the authority to investigate and prosecute contraventions of the Act and to levy fixed payment notices for late filing of lobbying returns.

- Section 19 of the Act gives the Standards Commission the power to investigate possible contraventions.
- Section 20 of the Act gives the Commission the authority to prosecute offences.
- Section 21 of the Act allows the Commission to levy fixed payment notices for filing a late return.

Relevant contraventions

Section 18 of the Act sets out the following as "relevant contraventions" of the Act:

- Carrying on lobbying activities without being registered;
- Failing to make a return by the deadline;
- Providing the Standards Commission with any information known to be inaccurate or misleading;
- Failing to co-operate with an investigating officer who is investigating contraventions of the Act; and
- Obstructing an investigation.

Investigations

The Standards Commission may authorise an investigation if it reasonably believes that a person may have committed or may be committing a relevant contravention.

Authorised officers may be appointed to carry out the investigation. They will have extensive powers to obtain necessary information and documents including the power to enter and search premises.

As a result of an investigation, the Commission may prosecute offences.

Prosecutions and Fines

Any relevant contravention listed above may be prosecuted by the Commission

- If you are prosecuted in the District Court and found guilty (summary conviction), you may be fined up to €2,500 (this is known as a Class C fine).
- If you are prosecuted in the Circuit Criminal Court and found guilty (conviction on indictment), you may be fined and imprisoned for up to two years. In both cases, you will also have to pay the Standards Commission's investigation costs.

- Submitting a late return (that is making a return after the prescribed deadline) is a contravention, which will result in a fixed payment notice being levied. The amount of the fixed payment is €200. If you pay the fixed payment within the time specified, no further action will be taken. Failure to pay the fixed payment notice may result in prosecution.

Appeals

Certain Standards Commission decisions may be appealed. A person aggrieved by a decision of the Commission may appeal against the particular decision within 14 days stating the reasons for appeal. Appeals should be made to appeals@lobbying.ie. The decisions in question are:

- A decision in relation to the removal of information where the Commission has deemed it inaccurate, out of date or misleading
- A decision in relation to an application for delayed publication
- A decision in relation to an application to waive or reduce the restrictions on post term employment.

The Minister for Public Expenditure and Reform has appointed independent and impartial Appeal Officers to consider such appeals. The Minister has also prescribed the procedures which are to be followed in the conduct of appeals. The appeal procedures are available [here](#).

The Appeal Officer will give a decision on the appeal within 14 days of the appeal having been assigned to him/her. He/she may

- Confirm the decision made by the Standards Commission or
- Revoke the decision and replace it with a new decision which he/she considers appropriate.

The Appeal Officer's decision will be issued to the person making the appeal and to the Standards Commission at the same time.

The Appeal Officer's decision may be appealed to the High Court on a point of law within 21 days of the decision having been made. The High Court decision is final and there is no further appeal.

Review of the Act

The Act will be reviewed when it has been in operation for a year, that is, in September 2016. When conducting this review, the Minister for Public Expenditure and Reform will engage in consultations with, among others, people who are carrying on lobbying activities and their representatives.

Further Information

Further information on the *Regulation of Lobbying Act 2015* is available at www.lobbying.ie. Any person who wishes to attend a briefing session on the Act should register their interest by emailing info@lobbying.ie

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Appendix: Best practices for persons undertaking lobbying activities

- Review your organisation's arrangements for recording relevant communications
- Where necessary, put in place arrangements to record such information from the start of the first relevant period in which you begin lobbying
- Identify individual(s) responsible for registration and compilation of returns.
 - Note: It is possible to have data entered on the register on an ongoing basis by more than one employee and saved in draft form (on a private area of the register) prior to its formal submission.
- Nominate a compliance officer
 - Single person responsible for reviewing all final returns for completeness, accuracy and consistency, and ensuring returns deadlines are met
 - Person can submit final return at the end of each reporting period
- Visit www.lobbying.ie for more information, including guidance, information tools and videos to help you:
 - Determine if you are lobbying
 - Find the answers to frequently asked questions
 - Complete the registration process
 - Complete your return