

Provision of information by National Asset Management Agency [NAMA]

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1. Introduction

Section 154 of the Finance Act 2010 sets out the requirements in respect of the provision of certain information by the National Asset Management Agency (NAMA) to the Revenue Commissioners.

The legislation provides that NAMA shall make available to the Revenue Commissioners details of designated eligible bank assets such as certain credit facilities, loans and so on. Also, where the Revenue Commissioners require information or documents, relating to any eligible bank asset or such other matters as may be necessary for the purposes of performing their duties, then the legislation also provides that NAMA shall furnish:

- such information as is in its possession or control or of which it has knowledge and
- such documents as are in its possession or control or make such documents available for inspection.

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