



## **AN BILLE AIRGEADAIS, 1976**

### **FINANCE BILL, 1976**

*Mar a meastar a bheith rite ag dhá Theach an Oireachtais*  
*As deemed to have been passed by both Houses of the Oireachtas*

#### **ARRANGEMENT OF SECTIONS**

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###### **Section**

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4. Amendment of section 197 (separate assessments to income tax) of Income Tax Act, 1967.
5. Amendment of section 316 (amount of assessment under section 434 to be allowed as a loss for certain purposes) of Income Tax Act, 1967.
6. Amendment of section 477 (time for payment of tax) of Income Tax Act, 1967 and section 20 (interest on income tax and sur-tax in cases of fraud or neglect) of Finance Act, 1971.
7. Amendment of section 497 (rate of tax at which repayments are to be made) of Income Tax Act, 1967.
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#### PART I

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AN BILLE AIRGEADAIS, 1976

FINANCE BILL, 1976

**BILL**

*entitled*

5 AN ACT TO CHARGE AND IMPOSE CERTAIN DUTIES OF  
CUSTOMS AND INLAND REVENUE (INCLUDING  
EXCISE), TO AMEND THE LAW RELATING TO  
CUSTOMS AND INLAND REVENUE (INCLUDING  
10 EXCISE) AND TO MAKE FURTHER PROVISIONS IN  
CONNECTION WITH FINANCE.

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS :

PART I

INCOME TAX, SUR-TAX, CORPORATION PROFITS TAX, CORPORATION  
TAX AND CAPITAL GAINS TAX

15 CHAPTER I

*Income Tax*

1.—Section 128 of the Income Tax Act, 1967, is hereby amended—

Amendment of  
section 128  
(penalties) of  
Income Tax Act,  
1967.

(a) by the insertion after paragraph (b) in subsection (4) of the  
following paragraph :

20 “(bb) a certificate signed by an officer of the Revenue Com-  
missioners which certifies that he has inspected the  
relevant records of the Revenue Commissioners and  
that it appears from them that, during a stated  
period, the defendant was an employer or a person  
25 whose name and address were registered in the  
register kept and maintained under Regulation 8 (4)  
of the Income Tax (Employments) Regulations, 1960,  
shall be evidence, until the contrary is proved, that  
the defendant was during that period an employer or,  
30 as the case may be, a person whose name and address  
were so registered.”

1967, No. 6.

S.I. No. 28 of  
1960.

and

35 (b) by the substitution for “or paragraph (b)” in paragraph  
(c) of “, (b) or (bb)”, and the said paragraph, as so  
amended, is set out in the Table to this section.

TABLE

40 (c) a certificate certifying as provided for in paragraph (a), (b)  
or (bb) and purporting to be signed by an officer of the  
Revenue Commissioners may be tendered in evidence  
without proof and shall be deemed until the contrary is  
proved to have been signed by an officer of the Revenue  
Commissioners.



Amendment of  
section 142  
(dependent  
relatives) of Income  
Tax Act, 1967.

2.—Section 142 (1) (as amended by the Finance Act, 1975) of the  
Income Tax Act, 1967, shall have effect—

(a) for the year 1975-76, as if—

1975, No. 6.

(i) for “£592”, in both places where it occurs, there were  
substituted “£605”, and 5

(ii) for “£497” there were substituted “£510”,  
and

(b) for the year 1976-77 and each subsequent year of assessment,  
as if—

(i) for “£592”, in both places where it occurs, there were 10  
substituted “£670”, and

(ii) for “£497” there were substituted “£575”.

Amendment of  
section 174 (power  
to require  
production of  
accounts and  
books) of Income  
Tax Act, 1967.

3.—Section 174 of the Income Tax Act, 1967, is hereby  
amended—

(a) in subsection (1)— 15

(i) by the insertion after “required” of “by an  
inspector”,

(ii) by the substitution of “the inspector is” for “the  
Revenue Commissioners are”,

(iii) by the substitution of “an authorised officer may” for 20  
“the Revenue Commissioners may”,

(iv) by the insertion in paragraph (a) after “inspector” of  
“or to the authorised officer”, and

(v) by the substitution in paragraph (b) of “an authorised  
officer” for “any officer authorised by the Revenue 25  
Commissioners”;

(b) in subsection (2), by the substitution of “authorised” for  
“other”, and 30

(c) by the insertion after subsection (2) of the following sub-  
section: 30

“(3) In this section ‘an authorised officer’ means  
an inspector or other officer of the Revenue Commis-  
sioners authorised by them in writing to exercise the  
powers conferred by this section”.

and the said subsection (1), as so amended, is set out in the Table to 35  
this section.

#### TABLE

(1) Where a person who has been duly required by an in-  
spector to deliver a statement of the profits or gains arising to  
him from any trade or profession fails to deliver the statement, 40  
or where the inspector is not satisfied with the statement  
delivered by any such person, an authorised officer may serve  
on that person a notice in writing or notices in writing requir-  
ing him to do any of the following things, that is to say—

(a) to deliver to an inspector or to the authorised officer 45  
copies of such accounts (including balance sheets)  
relating to the trade or profession as may be specified  
or described in the notice within such period as may be  
therein specified, including, where the accounts have  
been audited, a copy of the auditor's certificate; 50



(b) to make available, within such time as may be specified in the notice, for inspection by an inspector or by an authorised officer all such books, accounts and documents in his possession or power as may be specified or described in the notice, being books, accounts and documents which contain information as to transactions of the trade or profession.

4.—Section 197 of the Income Tax Act, 1967, is hereby amended by the insertion after subsection (1) of the following sub-section:

Amendment of section 197 (separate assessments to income tax) of Income Tax Act, 1967.

“(1A) Where an application is made under subsection (1), that subsection shall have effect not only for the year of assessment for which it was made but also for each subsequent year of assessment:

15      Provided that, in relation to a subsequent year of assessment, the applicant may, by notice in writing given to the inspector before the 6th day of July in that year of assessment, withdraw the application and thereupon subsection (1) shall not have effect for the year of assessment in relation to which the notice was given or any subsequent year of assessment.”.

5.—Section 316 of the Income Tax Act, 1967, is hereby amended, in relation to any claim for relief under the said section 316 made on or after the 30th day of March, 1976, by the insertion in subsection (2) after “1969” of “or section 30 (2), 31 (2) or 50 (4) of the Finance Act, 1974”, and the said subsection, as so amended, is set out in the Table to this section.

Amendment of section 316 (amount of assessment under section 434 to be allowed as a loss for certain purposes) of Income Tax Act, 1967.

#### TABLE

30      (2) This section shall not apply to any sum assessed under section 434 by virtue of Chapter II of Part XII or section 221 (2) (b), 288, 363, or 435 or section 25 (1) of the Finance Act, 1969 or section 30 (2), 31 (2) or 50 (4) of the Finance Act, 1974.

35      6.—(1) Section 477 of the Income Tax Act, 1967, is hereby amended by the substitution, for subsections (1) and (2), of the following subsections :

Amendment of section 477 (time for payment of tax) of Income Tax Act, 1967 and section 20 (interest on income tax and sur-tax in cases of fraud or neglect) of Finance Act, 1971.

40      “(1) Subject to the provisions of this section, tax contained in an assessment for any year shall be payable on or before the 1st day of July in that year, except that tax included in an assessment for any year which is made on or after the 1st day of July shall be deemed to be due and payable on the day next after the day on which the assessment is made.

(2) The following tax charged for any year, that is to say—

45      (a) tax charged under Schedule D on any individual in respect of the profits or gains of any trade or profession, and

(b) subject to the provisions of section 126, tax charged on any individual in respect of any office or employment,

50      shall, instead of being payable on or before the 1st day of July in that year or on such other date as is specified in subsection (1), be payable in two equal instalments, the first instalment on



or before the 1st day of July in that year or on such other day as aforesaid and the second instalment on or before the following 1st day of January, and the provisions of this Act as to the recovery of tax shall apply to each instalment of the tax, in the same manner as they apply to the whole amount of the tax: 5

Provided that where the assessment is not made until after the said following 1st day of January, this subsection shall not have effect and the tax shall be due and payable as provided in subsection (1).

(2A) This section shall have effect, as respects any assessment 10 for the year 1976-77, as if—

(a) references to the 1st day of July were construed as references to the 1st day of October, and

(b) references to the 1st day of January were construed as references to the 1st day of April.”. 15

1971, No. 23.

(2) Section 20 (2) of the Finance Act, 1971, shall have effect as if—

(a) in relation to any assessment for the year 1976-77, “October” were substituted for “January”, and

(b) in relation to any assessment for the year 1977-78 or any subsequent year of assessment, “July” were substituted 20 for “January”.

Amendment of section 497 (rate of tax at which repayments are to be made) of Income Tax Act, 1967.

7.—Section 497 of the Income Tax Act, 1967, is hereby amended by the insertion of the following additional proviso :

“Provided also that, in relation to repayments of tax made on or after the 30th day of March, 1976, the amount 25 of tax to be repaid under this section to any person for any year shall not exceed a sum equal to the difference between the amount of tax paid by him, whether by deduction or otherwise, in respect of his income for that year and the amount of tax which would be payable by him for that year if his total 30 income had been charged to tax in accordance with the provisions of this Act.”.

Amendment of section 525 (tax to be charged on consideration for certain restrictive covenants, etc.) of Income Tax Act, 1967.

8.—Section 525 (1) of the Income Tax Act, 1967, is hereby amended by the substitution for “as received by him after deduction of tax” of “as if it were a sum received by him after deduction of 35 tax at the standard rate”.

Amendment of section 1 (increase in certain rates of income tax) of Finance (No. 2) Act, 1975.

9.—Subsections (1), (2) and (3) of section 1 of the Finance (No. 2) Act, 1975, are hereby amended by the substitution of “1976-77” for “1975-76” in each place where it occurs.

1975, No. 19.

Personal reliefs.

10.—(1) Where a deduction falls to be made from the total income of an individual for the year 1976-77 or any subsequent year of assessment in respect of relief to which the individual is entitled under a provision mentioned in column (1) of the Table to this subsection and the amount of the deduction would, but for this section, be an amount specified in column (2) of the said Table, the amount 45 of the deduction shall, in lieu of being the amount specified in the said column (2), be the amount specified in column (3) of the said Table opposite the mention of the amount in the said column (2).



TABLE

Statutory provision (1)	Amount to be deducted from total income for 1975-76 (2)	Amount to be deducted from total income for 1976-77 and subsequent years (3)
	£	£
Income Tax Act, 1967: section 138		
(married man) .. ..	920	1,010
(single person) .. ..	575	620
(widowed person) .. ..	635	685
section 141 (child) .. ..	230	240

(2) Section 6 of the Finance Act, 1974, shall have effect subject to 1974, No. 27.  
the provisions of this section.

(3) *Part I* of the *First Schedule* shall have effect for the purpose  
5 of supplementing *subsection (1)*.

11.—(1) Where an individual is required by notice, given under  
section 169 of the Income Tax Act, 1967, to deliver a statement in  
writing of the total income in respect of which he is chargeable to  
tax and that income is or includes income of his wife, he may, within  
10 twenty-one days from the date of the receipt of the notice, notify  
the inspector by whom the notice was given that the income in respect  
of which he is chargeable to tax is or includes income of his wife.

Returns by  
married women.

(2) Where an inspector receives a notification under *subsection (1)*  
or where he is of opinion that the wife of the individual concerned  
15 is in receipt of income, he may, by notice given to the wife, require  
her to prepare and deliver to him, within the time limited by the  
notice and in the form required by the notice, a statement in writing,  
signed by her, setting out the amount of income arising to her from  
each and every source chargeable according to the respective  
20 schedules, estimated for the period specified in the notice and accord-  
ing to the provisions of the Income Tax Acts, whether or not she  
or her husband is the person chargeable to tax in respect of that  
income.

(3) The delivery of a statement under *subsection (2)* shall not affect  
25 the provisions of section 192 of the Income Tax Act, 1967.

(4) Schedule 15 to the Income Tax Act, 1967, is hereby amended  
by the insertion in column 2 thereof of "*Finance Act, 1976,*  
*section 11*".

(5) Section 169 of the Income Tax Act, 1967, is hereby amended—

30 (a) by the substitution in subsection (1) of "within the time  
limited by such notice" for "within the period limited  
by such notice", and

(b) by the insertion in paragraph (b) of that subsection of  
"specified in the notice" after "period".

35 and the said subsection (1), as so amended, is set out in the Table  
to this section.

TABLE

40 (1) Every person chargeable under this Act, when required  
to do so by a notice given to him by an inspector shall, within  
the time limited by such notice, prepare and deliver to the  
inspector, a statement in writing as required by this Act, signed  
by him, containing—



- (b) the amount of the profits or gains arising to him, from each and every source chargeable according to the respective schedules, estimated for the period specified in the notice and according to the provisions of this Act.

Relief for unincorporated bodies in respect of increase in stock values.

12.—(1) In this section—

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“accounting period”, in relation to a person, means a period of one year ending on the date to which the accounts of the person are usually made up:

Provided that where accounts have not been made up or where accounts have been made up for a greater or lesser period than one year, the accounting period shall be such period not exceeding one year as the Revenue Commissioners may determine;

10

“person” means a person who is resident in the State and not resident elsewhere but does not include a body corporate.

(2) (a) The provisions of section 31 of and the Third Schedule to the Finance Act, 1975, other than the excepted provisions, shall with any necessary modifications apply in the case of a person as they apply in the case of a company.

15

(b) In this subsection “the excepted provisions” means the following provisions of the Finance Act, 1975—

20

(i) the definition of “accounting period” in section 31 (1),

(ii) subsections (4) (a) (iii), (5) and (6) of the said section 31, and

(iii) paragraph 3 of the Third Schedule.

25

(3) Any deduction allowed by virtue of this section in computing a person's trading profits for an accounting period shall not have effect for any purpose of the Income Tax Acts for any year of assessment prior to the year 1974-75 or later than the year 1976-77.

(4) A person shall not be entitled to a deduction under this section in respect of an assessment unless he makes a claim before—

30

(a) the date on which the assessment becomes final and conclusive, or

(b) the expiry of the period of six months beginning with the date of the passing of this Act,

35

whichever is the later.

(5) The provisions of subsections (1), (2), (3) and (4) shall apply to a trade carried on by a partnership as they apply to a trade carried on by a person.

Surcharge on certain income of trustees.

13.—(1) This section applies to income arising to trustees in any year of assessment so far as it—

40

(a) is income which is to be accumulated or which is payable at the discretion of the trustees or any other person, whether or not the trustees have power to accumulate it;

(b) is neither, before being distributed, the income of any person other than the trustees nor treated for any of the purposes of the Income Tax Acts as the income of a settlor;

45



(c) is not income arising under a trust established for charitable purposes only or income from investments, deposits or other property held for the purposes of a fund or scheme established for the sole purpose of providing relevant benefits within the meaning of section 13 of the Finance Act, 1972;

1972, No. 19.

(d) exceeds the income applied in defraying the expenses of the trustees in that year which are properly chargeable to income, or would be so chargeable but for any express provisions of the trust; and

(e) is not distributed to one or more persons within that year of assessment or within eighteen months after the end of that year of assessment in such circumstances that the income distributed falls to be treated for the purposes of the Income Tax Acts as the income of the person or persons to whom it is distributed.

(2) (a) Income to which this section applies shall, in addition to being chargeable to income tax at the standard rate for the year of assessment for which it is so chargeable, be charged for that year to an additional duty of income tax (hereinafter referred to as "a surcharge") at the rate of 20 per cent.

(b) Subject to subsection (3), the provisions of the Income Tax Acts shall apply in relation to a surcharge made under this section as they apply to income tax charged otherwise than by virtue of this section.

(3) Where income in respect of which a surcharge is made is distributed, no relief from or repayment in respect of the surcharge shall be allowed or made to the person to whom the income is distributed.

(4) (a) In this section "trustees" does not include personal representatives within the meaning of section 450 (2) of the Income Tax Act, 1967, but where personal representatives within the meaning of that section, on or before the completion of the administration of the estate of a deceased person, pay to trustees any sum representing income which, if the personal representatives were trustees within the meaning of this section, would be income to which this section applies, that sum shall be deemed to be paid to the trustees as income and to have borne income tax at the standard rate.

(b) This subsection shall be construed together with Part XXIX of the Income Tax Act, 1967.

(5) A notice given to trustees under any of the provisions specified in column 1 or 2 of Schedule 15 to the Income Tax Act, 1967, may require that a return of the income arising to them is to include particulars of the manner in which the income has been applied, including particulars as to the exercise by them of any discretion and of the persons in whose favour it has been so exercised.

14.—The following section is hereby substituted for section 11 of the Finance Act, 1968:

Priority in  
bankruptcy and  
liquidation of  
certain sums.

" 11.—For the purposes of section 132 of the Income Tax Act, 1967, and section 285 of the Companies Act, 1963, the sums referred to in subsection (2) of the said section 132 and subsection (2) (a) (iii) of the said section 285 shall be deemed to include—

1968, No. 33.

1963, No. 33.

(a) amounts of tax recoverable under section 7 and amounts of tax recoverable under section 8, and



1970, No. 14.

S.I. No. 1 of 1971.

(b) amounts of tax deducted under section 17 (2) of the Finance Act, 1970, and amounts of tax recoverable under Regulation 12 of the Income Tax (Construction Contracts) Regulations, 1971,

which relate to a period or periods falling in whole or in part within the period of 12 months referred to in the said subsection (2) or the said subsection (2) (a) (iii), as may be appropriate, and in the case of any such amount for a period falling partly within and partly outside whichever of the said periods of 12 months is appropriate, it shall be lawful to apportion the total sum or amount according to the respective lengths of the periods falling within the period of 12 months and outside the period of 12 months in order to arrive at the amount of tax which relates to the said period of 12 months.”.

## CHAPTER II

### *Income Tax in Respect of Certain Emoluments*

Extension of Chapter IV (income tax in respect of certain emoluments) of Part V of Income Tax Act, 1967.

15.—With effect as on and from the 6th day of April, 1976, Chapter IV of Part V of the Income Tax Act, 1967, shall apply to all emoluments assessable to income tax under Schedule E other than the emoluments specified in paragraphs (b) and (c) of section 125 of the said Act.

Transitional provisions.

16.—(1) (a) In this section—

“capital allowance” has the same meaning as in section 33 of the Finance Act, 1975;

“deduction in respect of contributions” means any deduction allowed by virtue of section 222, 224 or 233 of the Income Tax Act, 1967, or Chapter II of Part I of the Finance Act, 1972;

“deduction in respect of expenses” means a deduction allowed under Rule 3 or Rule 4 of the Rules (hereinafter referred to as the Rules of Schedule E) applicable to Schedule E contained in Schedule 2 to the Income Tax Act, 1967;

“emoluments” means—

(i) in relation to the year 1975-76, emoluments assessable to tax under Schedule E for the year 1975-76 from which tax was deductible under any of the Rules of Schedule E, and

(ii) in relation to each of the relevant years, emoluments assessable to tax under Schedule E for that year from which, but for the provisions of section 15, tax would be deductible under the Rules of Schedule E;

“relevant years” means the three years 1976-77, 1977-78 and 1978-79;

“tax” means income tax;

“tax appropriate to the emoluments” means, in relation to any individual, the amount of tax determined by the formula—

$$\frac{A}{A+B} \times C$$

where—

A is the amount of the individual's emoluments (hereinafter referred to as “net emoluments”) for a particular year of assessment (including, in the case of a married person, any emoluments of his wife which are deemed to be his income in



accordance with the provisions of section 192 of the Income Tax Act, 1967) after deducting therefrom the aggregate of—

(a) so much of each of the following as is to be taken into account in charging the emoluments to tax:

- (i) any deduction in respect of expenses;
  - (ii) any deduction in respect of contributions; and
  - (iii) any capital allowance;
- and

(b) so much of any loss as is, under the provisions of section 307 (4) (b) of the Income Tax Act, 1967, regarded as a deduction from those emoluments,

B is the aggregate of the individual's income, other than emoluments, for that year of assessment from all sources (including in the case of a married person, any income, other than emoluments, of his wife which is deemed to be his income in accordance with the provisions of section 192 of the Income Tax Act, 1967) after deducting from the income from each several source so much of any of the following amounts as is directly referable to that source:

- (i) any deduction in respect of expenses;
- (ii) any deduction in respect of contributions;
- (iii) any capital allowance; and
- (iv) any loss within the meaning of section 89 or Chapter I of Part XIX of the Income Tax Act, 1967,

C is the tax payable on the individual's total income for that year before taking account of any relief provided for by this section.

(b) Where, in relation to any individual, the emoluments included in A in the formula in *paragraph (a)* arise from more than one source the tax appropriate to the emoluments from each source shall be determined separately and shall be an amount which bears the same proportion to the tax appropriate to the emoluments as the net amount of the emoluments from each source bears to A aforesaid.

(2) (a) Where an individual is in receipt of emoluments for any period consisting of the whole or any part of the relevant years, he shall be entitled, in accordance with the provisions of *subsection (4)*, to relief for that period in an amount (hereinafter referred to as "a remission") equal to one-half of the tax appropriate to the emoluments for the year 1975-76:

Provided that the remission shall not exceed the aggregate of the tax appropriate to the emoluments for the relevant years.

(b) Where the remission is in respect of emoluments arising from more than one source, the remission in respect of the emoluments from each source shall be an amount which bears the same proportion to the remission as the net amount of the emoluments from that source bears to A in the formula in *subsection (1) (a)*:

Provided that the remission in respect of the emoluments from any one source shall not exceed the aggregate of the tax appropriate to the emoluments from that source for the relevant years.

(3) (a) A woman who is in receipt of emoluments for any period consisting of the whole or any part of the relevant years shall be entitled to the remission in respect of tax on emoluments arising to her in the year 1975-76, if any, as an unmarried or widowed woman:

Provided that the aggregate of the remission due in respect of the emoluments arising to her as an unmarried or widowed woman and in respect of emoluments, if any, arising to her which are deemed to be her husband's income in accordance with the provisions of section 192 of the Income Tax Act, 1967, shall not exceed the aggregate of the tax appropriate to the emoluments arising to her for the relevant



years (including any emoluments deemed to be her husband's emoluments in accordance with the provisions of section 192 of the Income Tax Act, 1967).

(b) The remission due to a married woman in respect of emoluments arising to her in the year 1975-76 as an unmarried or widowed woman shall be given in priority to any remission due in respect of emoluments, if any, arising to her which are deemed to be her husband's income in accordance with the provisions of section 192 of the Income Tax Act, 1967.

(c) Subject to the provisions of *subsections* (2) and (4), a widow shall be entitled to the remission, in whole or in part, in respect of any emoluments arising to her which were deemed to be her husband's income in accordance with section 192 of the Income Tax Act, 1967, to which her husband would have been entitled if he had not died.

(4) The remission granted by virtue of the provisions of this section shall be allowed as to one-third of the amount thereof in each of the consecutive relevant years, commencing with the first, subject to the Revenue Commissioners being satisfied that tax appropriate to the emoluments arising in each of the said years amounting to not less than the said one-third of the remission has been paid by deduction or otherwise:

Provided that where one-third of the remission exceeds the tax appropriate to the emoluments for any of the said years the excess may be allowed as far as possible against tax payable for any one or more of the other relevant years after deducting that part of the remission allowable for that year by virtue of the provisions of this section.

(5) Where any person receives, for any period consisting of the whole or any part of the relevant years, a pension or other superannuation allowance (hereinafter referred to as "a pension") in respect of services for which an individual who has died was in receipt of emoluments for the year 1975-76, that person shall be entitled to any remission or any balance of any remission to which the individual, if he had not died and had been in receipt of emoluments for the whole or any part of the relevant years, would have been entitled in respect of emoluments other than emoluments of a wife deemed to be her husband's emoluments in accordance with the provisions of section 192 of the Income Tax Act, 1967:

Provided that the aggregate of the remission to which that person is entitled by virtue of this subsection and of any remission to which he is entitled by virtue of *subsection* (2) in respect of the said pension shall not exceed the tax appropriate to the pension for the relevant years.

(6) For the purposes of this section, a pension in respect of services for which an individual was in receipt of emoluments for the year 1975-76 shall be deemed to arise from the same source as the said emoluments.

(7) All such adjustments or repayments of tax shall be made as may be necessary to give effect to the provisions of this section.

(8) Section 193 of the Income Tax Act, 1967, is hereby amended by the insertion after paragraph (d) in subsection (2) of the following paragraph:

"(dd) so far as it flows from relief under *section 16* of the *Finance Act, 1976*, in proportion to the net emoluments included in A in the formula in subsection (1) (a) of that section."

Treatment for tax purposes of certain unpaid remuneration.

17.—(1) In this section—

"accounting period", in relation to a trade or profession, means a period of 12 months ending on the date up to which the accounts



of the trade or profession are usually made up, and where accounts of the trade or profession have not been made up, such period not exceeding 12 months as the Revenue Commissioners may determine;

5 “date of cessation”, in relation to an office or employment, means the date on which a person ceases to hold the office or employment;

“date of commencement”, in relation to an office or employment, means the date on which a person commences to hold the office or employment;

10 “period of account”, in relation to a trade or profession, means any period, other than an accounting period, for which the accounts of the trade or profession have been made up;

“period of accrual”, in relation to remuneration in respect of an office or employment in a trade or profession, means the period beginning on—

15 (a) the first day of an accounting period, or period of account, of the trade or profession, or

(b) the date of commencement of the office or employment, whichever is the later, and ending on—

(c) the last day of an accounting period, or period of account, or

20 (d) the date of cessation of the office or employment,

whichever is the earlier;

“relevant date” means—

(a) in relation to an accounting period, the last day of the period,

(b) in relation to a period of account—

25 (i) where the period of account is less than 12 months, the last day of the period;

(ii) where the period of account is more than 12 months, each 5th day of April within the period and the last day of the period;

30 “remuneration” includes all salaries, fees, wages, perquisites or profits whatsoever from an office or employment.

(2) Where remuneration (hereinafter referred to as “unpaid remuneration”) which is deductible as an expense in computing the profits or income of a trade or profession for an accounting period  
35 or period of account for the purposes of Schedule D is unpaid at a relevant date—

(a) the unpaid remuneration shall be deemed to be emoluments to which Chapter IV of Part V of the Income Tax Act, 1967, applies and shall be deemed to have been paid in  
40 accordance with the provisions of *subsection (3)*, and

(b) all the provisions of the said Chapter IV and of the regulations made thereunder and of sections 7, 8 and 9 of the Finance Act, 1968, shall, with any necessary modifications, apply to the unpaid remuneration as if it had been  
45 so paid.

(3) (a) Unpaid remuneration shall be deemed to have accrued from day to day throughout the period of accrual and there shall be deemed to have been paid on each relevant date so much thereof as accrued up to that date or, if it is  
50 earlier, the date of cessation of the office or employment in respect of which the unpaid remuneration is payable—



- (i) where there was no preceding relevant date, from the beginning of the period of accrual or, if it is later, the date of commencement of the office or employment in respect of which the unpaid remuneration is payable, and 5
  - (ii) where there was a preceding relevant date, from the day following that date or, if it is later, the said date of commencement.
- (b) Where, by virtue of the provisions of *paragraph (a)*, unpaid remuneration would be deemed to have been paid on a date earlier than the 5th day of April, 1976, that remuneration shall be deemed to have been paid on the 5th day of April, 1976. 10
- (4) The provisions of this section shall not apply to:
- (a) emoluments to which section 125 (c) of the Income Tax Act, 1967, applies; or 15
  - (b) unpaid remuneration which is paid before—
    - (i) the date of expiry of 6 months after the date (hereinafter referred to as “the deemed date”) on which that remuneration is, by virtue of *subsection (3)*, deemed to have been paid, or 20
    - (ii) in case the period of account is one of more than 12 months, the date of expiry of 18 months from the first day of that period of account if the date of expiry is later than the deemed date. 25

### CHAPTER III

#### *Taxation of Farming Profits*

Amendment of section 21 (notional basis of assessment) of Finance Act, 1974.

18.—(1) Section 21 of the Finance Act, 1974, shall have effect in relation to the year 1976-77 as if for “1975-76”, in subsection (1), there were substituted “1976-77”. 30

(2) The said section 21 of the Finance Act, 1974, is hereby amended by the substitution, for subsection (4), of the following subsections—

“(4) In computing and charging, in accordance with the provisions of this section, profits or gains from farming farm 35 land—

- (a) no deduction shall be allowed other than the deductions specified in subsections (2) and (3), and
- (b) the aggregate amount of the deductions to be allowed shall not exceed 40 times the rateable valuation of that farm 40 land.

(4A) Subsection (4) shall apply—

- (a) as respects the year 1976-77, and
- (b) as respects any year of assessment for which an individual elects as provided for in subsection (1) and makes, on 45 or after the 30th day of March, 1976, a claim for relief under section 307, 308, 309 or 318 of the Income Tax Act, 1967.”

Farm land occupied by certain persons.

19.—(1) Section 15 (3) of the Finance Act, 1974, shall not have effect for a year of assessment in the case of an individual or his 50



wife if the individual or his wife at any time in that year of assessment occupies, either solely or in partnership with any other person or persons, farm land being farm land of which neither he nor his wife is the beneficial owner but which—

5 (a) is owned (whether beneficially or otherwise) by a person connected with him, or

(b) is land in respect of which—

(i) no payment by way of rent or otherwise is made by him or by his wife for the occupation thereof, or

10 (ii) a payment is made by him or by his wife which, having regard to values prevailing at the time, is less than the payment which could have been obtained in respect of that land on the basis that the negotiations for the payment had been at arm's length:

15 Provided that this section shall not apply in any case where the farm land is owned by an individual or his wife, if the individual or his wife is an individual to whom section 15 (3) of the Finance Act, 1974, applies for the said year of assessment.

20 (2) For the purposes of this section a person shall be regarded as connected with an individual if he would be so regarded for the purposes of section 16 of the Finance (Miscellaneous Provisions) Act, 1968. 1968, No. 7.

#### CHAPTER IV

##### 25 *Payments to Sub-Contractors in the Construction Industry*

20.—In relation to any payment made on or after the 1st day of March, 1976, and before the 6th day of December, 1976, section 17 of the Finance Act, 1970, shall have effect as if—

Payments to sub-contractors before 6th December, 1976.

30 (a) in subsection (2) for "such payment" there were substituted "such payment, unless the sub-contractor produces to him a certificate, issued by the Revenue Commissioners under subsection (7), having affixed to it a seal which bears the words 'Authenticated by Inspector of Taxes' and is authenticated after the 28th day of January, 1976, by the signature of an inspector of taxes", and

35 (b) in subsection (7) for the words from "on production thereof" to the end of the subsection there were substituted "if it is produced by him to a principal and has affixed to it a seal that complies with subsection (2), entitle him to receive without deduction of tax any payment which is made to him by the principal."

21.—In relation to any payment made on or after the 6th day of December, 1976, the Finance Act, 1970, is hereby amended by the substitution for section 17 of the following section:

Payments to sub-contractors on or after 6th December, 1976.

45 "17.—(1) In this section—

'certificate of authorisation' means a certificate issued under subsection (7);

50 'construction contract' means a contract (not being a contract of employment) whereby a person (in this section referred to as 'the contractor') is liable to another person (in this section referred to as 'the principal')—

(a) to carry out construction operations; or

55 (b) to be answerable for the carrying out of such operations by others, whether under a contract with him or under other arrangements made or to be made by him; or

(c) to furnish his own labour, or the labour of others, in the carrying out of such operations;



'construction operations' means operations of any of the following descriptions—

- (a) the construction, alteration, repair, extension, demolition or dismantling of buildings or structures;
- (b) the construction, alteration, repair, extension or demolition of any works forming, or to form, part of the land, including walls, road-works, power-lines, aircraft runways, docks and harbours, railways, inland waterways, pipelines, reservoirs, water-mains, wells, sewers, industrial plant and installations for purposes of land drainage; 5
- (c) the installation in any building or structure of systems of heating, lighting, air-conditioning, sound-proofing, ventilation, power supply, drainage, sanitation, water supply, burglar or fire protection; 15
- (d) the external cleaning of buildings (other than cleaning of any part of a building in the course of normal maintenance); the internal cleaning of buildings and structures, so far as carried out in the course of their construction, alteration, extension, repair or restoration; 20
- (e) operations which form an integral part of, or are preparatory to, or are for rendering complete such operations as are described above, including site clearance, earth-moving, excavation, tunnelling and boring, laying of foundations, erection of scaffolding, site restoration, landscaping and the provision of roadways and other access works; 25
- (f) operations which form an integral part of, or are preparatory to, or are for rendering complete, the drilling for or extraction of minerals, oil, natural gas or the exploration or exploitation of natural resources; 30
- (g) the haulage for hire of materials, machinery or plant for use, whether used or not, in any of the aforesaid construction operations; 35

'construction payments card' has the meaning assigned to it by subsection (8);

'construction tax deduction card' has the meaning assigned to it by subsection (5); 40

'proprietary director' and 'proprietary employee' have the meanings assigned to them by section 226 of the Income Tax Act, 1967;

'qualifying period' means the period of three years, or such shorter period as the inspector may allow, ending on the 5th day of April in the year preceding the year of assessment in respect of which a certificate of authorisation is sought. 45

(2) Subject to the provisions of this section, where in the performance of a construction contract, whether made before or after the commencement of this section, in the case of which the principal is— 50

- (a) a person who, in respect of the whole or any part of the construction operations to which the contract relates, is himself the contractor under another construction contract, or 55
- (b) a person carrying on a business which includes the erection of buildings, or
- (c) a local authority, a public utility society within the meaning of section 2 of the Housing Act, 1966, or a body referred to in subparagraph (i) or (ii) of section 12 (2) (a) or section 19 or 45 of that Act, or 60
- (d) a Minister of State, or



(e) any board established by or under statute, or

(f) a person who carries on any gas, water, electricity, hydraulic power, dock, canal or railway undertaking,

5 the principal makes a payment to another person (whether the contractor or not and hereinafter referred to as 'the sub-contractor'), the principal shall deduct from the payment and pay to the Collector tax at the rate of 35 per cent. of the amount of such payment.

10 (3) In computing, for the purposes of Schedule D, the profits or gains arising or accruing to a sub-contractor who receives a payment from which tax has been deducted in accordance with subsection (2), the payment shall be treated as being of an amount equal to the aggregate of the net amount received after deduction of the tax and the amount of the tax deducted.

15 (4) In so far as a sub-contractor is chargeable to tax in respect of any profits or gains arising or accruing to him from a trade or vocation, he shall be treated as having paid on account of tax so chargeable any tax which was deducted from payments brought into account in the computation of those profits or gains and which has not been repaid or for which a set-off has not been given; and the Revenue Commissioners shall make regulations for giving effect to this subsection and those regulations shall in particular include provision—

25 (a) as to the manner in which, and the periods for which, tax deducted under this section is to be brought into account as a sum paid on account of the liability to tax of a sub-contractor,

30 (b) for repayment, on due claim made for a period (hereinafter referred to as the repayment period) commencing on the 6th day of April in a year of assessment and ending on the 5th day of the month following the date of the payment or, if the payment was made on or before the 5th day of a month, ending on the 5th day of that month, of such portion of the tax deducted from payments received by a sub-contractor during the repayment period (reduced by any amount of such tax repaid or set-off) as appears to the Revenue Commissioners to exceed the proportionate part of the amount of tax for which he is liable, or is estimated to be liable, for that year of assessment, and

45 (c) for repayments in cases where the total of the tax deducted from payments received by a sub-contractor and not repaid to him exceeds the aggregate of—

(i) the amount of tax for which he is liable, and

(ii) any amount which he is liable to remit—

(A) under the Value-Added Tax Act, 1972, 1972, No. 22.

(B) under Chapter IV of Part V of the Income Tax Act, 1967, and

50 (C) in respect of pay-related contributions under the Social Welfare (Pay-Related Benefit) Act, 1973. 1973, No. 2.

55 (5) The Revenue Commissioners shall make regulations with respect to the assessment (including estimated assessment), charge, collection and recovery of tax deductible under subsection (2) and the regulations may, in relation to such tax, include any matters which might be included in regulations under section 127 of the Income Tax Act, 1967, in relation to tax deductible under Chapter IV of Part V of the said Act and, without prejudice to the generality of the foregoing, regulations under this subsection may include provision for—



- (a) the issue, recall or cancellation of certificates of authorisation and the surrender of the certificates;
- (b) the keeping by principals of such records as may be specified in the regulations, the keeping by principals of construction payments cards and the entry thereon of such particulars as may be specified in the regulations, the keeping by principals of cards (in this section referred to as 'construction tax deduction cards') in such form as may be prescribed by the regulations and containing particulars of any deductions under subsection (2) and the entry thereon of such other particulars as may be specified in the regulations, the making to the Revenue Commissioners of such returns relating to payments made by principals as may be specified in the regulations and the inspection of the said records (including the said cards);
- (c) the keeping by sub-contractors of such records as may be specified in the regulations containing particulars of payments received by them, and the inspection of the said records;
- (d) the completion by principals of certificates of tax deducted from payments made to sub-contractors;
- (e) the sending to sub-contractors, in cases where tax was deducted under subsection (2) from payments made to them, of statements containing particulars of their liability (if any) to tax for a year of assessment.
- (6) The provisions of every enactment and of the Income Tax (Construction Contracts) Regulations, 1971, which apply to the recovery of any amount of tax which a principal of the kind referred to in subsection (2) is liable under this section and the said Regulations to pay to the Collector shall apply to the recovery of any amount of interest payable on that tax as if the said amount of interest were a part of that tax.
- (6A) Where an amount of tax which a person who is or is deemed to be a principal of the kind referred to in subsection (2) is liable under this section and any regulations under subsection (5) to pay to the Collector is not so paid, simple interest on the amount shall be paid by the person to the Collector and such interest shall be calculated from the date on which the amount became due for payment and at a rate of one per cent. for each month or part of a month during which the amount remains unpaid.
- (6B) Subsection (6A) shall apply to tax recoverable from a person by virtue of a notice under Regulation 12 (1) of the Income Tax (Construction Contracts) Regulations, 1971, as if the tax were tax which the person was liable under the said Regulations to remit for the last income tax month (within the meaning of the said Regulations) of the year, or, as appropriate, of the months ending in the accounting period, to which the notice relates.
- (7) (a) The Revenue Commissioners shall, on application to them in that behalf by a person, issue to the person a certificate (referred to in this section as 'a certificate of authorisation') if they are satisfied—
- (i) that the person is or is about to become a sub-contractor engaged in the business of carrying out construction contracts,
- (ii) that the business is or will be carried on from a fixed place of business established in a permanent building and has or will have such equipment, stock and other facilities as, in the opinion of the Revenue Commissioners, are required for the purposes of the business,



- (iii) that, in connection with the business, records to which section 6 (2) of the Finance Act, 1968, 1968, No. 33. refers are being or will be kept, and any other records normally kept in connection with such a business are being or will be kept and are being or will be kept properly and accurately,
- (iv) that—
- (A) the person, any partnership in which he is or was a partner and any company (within the meaning of the Companies Act, 1963) of which he is or was a proprietary director or proprietary employee,
- (B) in a case where the person is a partnership, each partner, and
- (C) in a case where the person is a company, each director of the company and any person who is either the beneficial owner of, or able, directly or indirectly to control more than 15 per cent. of the ordinary share capital of the company,
- has throughout the qualifying period complied with all the obligations imposed on him by the Tax Acts, or the Acts relating to corporation profits tax in relation to—
- (I) the payment or remittance of the taxes required to be paid or remitted under those Acts,
- (II) the delivery of returns, and
- (III) requests to supply to an inspector accounts of, or other information about, any business carried on by the said individual, partnership or company, as the case may be,
- (v) that there is good reason to expect that the said person, partnership or company will comply with the obligations referred to in subparagraph (iii) in relation to periods ending after the date of termination of the qualifying period.
- (b) A person in respect of whom the Revenue Commissioners are not satisfied in relation to any one or more of the matters specified in subparagraphs (i) to (iv) of paragraph (a) shall nevertheless, for the purposes of the issue of a certificate of authorisation, be treated as a person in respect of whom they are so satisfied if the Revenue Commissioners are of the opinion that, in all the circumstances, his failure ought to be disregarded for those purposes.
- (c) In this subsection 'the Acts relating to corporation profits tax' means Part V of the Finance Act, 1920, 1920, c. 18. and the enactments amending or extending that Part.
- (8) (a) Where a sub-contractor to whom a certificate of authorisation has been issued produces it to a principal, the principal shall apply to the Revenue Commissioners for a card (in this section referred to as 'a construction payments card') in respect of the sub-contractor.
- (b) If, on such application, the Revenue Commissioners are satisfied that a construction payments card in respect of the sub-contractor aforesaid ought to be issued, to the principal aforesaid, they shall issue such a card to such principal who, upon receiving the card, shall, subject to the provisions of subsection (9), be entitled during the income tax year (or the unexpired portion thereof) to which the sub-contractor's certifi-



cate of authorisation relates to make payments to the sub-contractor named in the card without deduction of tax.

(9) (a) Where it appears to the Revenue Commissioners that—

(i) a certificate of authorisation was issued on the basis of false or misleading information, 5

(ii) a certificate of authorisation would not have been issued if information, obtained subsequent to its issue, had been available at the date of its issue, 10

(iii) a person to whom a certificate of authorisation was issued has permitted it to be misused,

(iv) a person to whom a certificate of authorisation was issued has failed to comply with any of the obligations imposed on him by the Tax Acts or by any regulations made thereunder, or 15

(v) the business of carrying out construction contracts in relation to which the certificate of authorisation was issued has ceased to be carried on by the person to whom the certificate was issued, 20

they may, at any time, cancel the certificate and give notice in writing to that effect to any principal.

(b) Where a principal receives a notice under paragraph (a), he shall—

(i) deduct tax, in accordance with the provisions of subsection (2), from any payments made to the person to whom the notice relates on or after the date of receipt of the notice, and 25

(ii) return to the Revenue Commissioners any construction payments cards issued to him in relation to the person aforesaid and any construction tax deduction card kept by him in relation to such person. 30

(c) The Revenue Commissioners shall advise a person in relation to whom a notice under paragraph (a) was issued of the issue of such notice and shall require him to return to them forthwith the certificate of authorisation issued to him. 35

(10) (a) Where any person—

(i) for the purpose of obtaining a certificate of authorisation makes any false statement or furnishes any document which is false in a material particular, 40

(ii) disposes of a certificate of authorisation otherwise than by the return of the said certificate to the Revenue Commissioners, 45

(iii) fails to return a certificate of authorisation to the Revenue Commissioners when required to do so pursuant to subsection (9) (c), 50

(iv) is in possession of a certificate of authorisation that was not issued to him by the Revenue Commissioners, or 55

(v) produces to a principal a certificate of authorisation after he has been advised by the Revenue Commissioners of the issue of a notice under subsection (9) (c), 60

he shall be guilty of an offence and shall be liable, on summary conviction, to a fine of £500 or, at the discretion of the court, to imprisonment for a term not exceeding 6 months or to both the fine and the imprisonment.



(b) Any person who aids, abets, counsels or procures—

- (i) the obtaining of a certificate of authorisation by means of a false statement,
- (ii) the use by any person, other than the person to whom it was issued by the Revenue Commissioners, of a certificate of authorisation, or
- (iii) the production to a principal of a document that is not a certificate of authorisation but purports to be such a certificate,

shall be guilty of an offence and shall be liable, on summary conviction, to a fine of £500 or, at the discretion of the court, to imprisonment for a term not exceeding 6 months or to both the fine and the imprisonment.

(c) Any person—

- (i) who fails to enter on a construction payments card or construction tax deduction card such particulars as are required to be entered thereon by virtue of this section and any regulations made thereunder,
- (ii) who fails to return to the Revenue Commissioners the said construction payments card or construction tax deduction card pursuant to subsection (9) (b),
- (iii) who returns to the Revenue Commissioners any such card on which are entered particulars which are incorrect in any material particular, or
- (iv) who fails to comply with any provision of regulations made under this section requiring him to keep or produce any records or documents,

shall be guilty of an offence and shall be liable, on summary conviction, to a fine of £500.

(11) Every regulation made under this section shall be laid before Dáil Éireann as soon as may be after it is made and, if a resolution annulling the regulation is passed by Dáil Éireann within the next twenty-one days on which Dáil Éireann has sat after the regulation is laid before it, the regulation shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.

(12) A person carrying on a business shall not be deemed to be a person of a kind specified in subsection (2) (b) by reason only of the fact that, in the course of that business, he erects buildings for the use or occupation of himself or employees of his.

(13) In relation to a case where a sub-contractor is chargeable to corporation tax, unless the context otherwise requires, references in this section to tax shall include references to corporation tax and references to a year of assessment shall include references to an accounting period.”

## CHAPTER V

### *Benefits in Kind*

22.—(1) Where a person (in this section referred to as “the employee”) holds an office or employment and—

- (a) the profits or gains arising to him from that office or employment are, by virtue of section 52 of the Income Tax Act, 1967, chargeable to tax under Case III of Schedule D, and

Extension of charge to tax under section 52 (Schedule D) of Income Tax Act, 1967.



(b) he receives a sum in respect of expenses or derives a benefit, being a sum or benefit to which this section applies,

the profits or gains from that office or employment assessable to tax shall include the specified amount and shall be charged to tax accordingly.

(2) This section applies to any sum received or benefit derived by the employee in respect of which there would be a charge to tax by virtue of Chapter III of Part V of the Income Tax Act, 1967, if the office or employment held by him were one the profits or gains from which were chargeable to tax under Schedule E.

(3) The specified amount referred to in subsection (1) is the amount which would by virtue of the said Chapter III be chargeable to tax in respect of the sum or benefit to which this section applies if the profits or gains from the office or employment referred to in that subsection were chargeable to tax under Schedule E.

Benefit in kind:  
minimum charge  
to tax in respect of  
use of vehicle.

1973, No. 19.

23.—Where, by virtue of section 117 of the Income Tax Act, 1967, a charge to tax falls to be made on any person in respect of the benefit derived by him from the provision of a vehicle within the meaning of section 30 of the Finance Act, 1973, the amount to be charged to tax in respect of that benefit shall not, for the year 1976-77 or any subsequent year of assessment, be less than the greater of the following two amounts—

(a) £300, or

(b) 15 per cent. of the relevant cost of the vehicle within the meaning of section 32:

Provided that the amounts specified in paragraphs (a) and (b) shall, in a case where the vehicle is provided for part only of a year of assessment, be reduced in the proportion which that part of the year bears to the said year.

#### CHAPTER VI

#### *Income Tax, Sur-Tax, Corporation Profits Tax, Corporation Tax and Capital Gains Tax*

Amendment of  
sections 31 (income  
tax on certain  
dividends) and 37  
(corporation profits  
tax on certain  
dividends) of  
Finance Act, 1973.

24.—Sections 31 and 37 of the Finance Act, 1973, are hereby amended—

(a) by the substitution of “to which this section applies” for—

(i) “set forth in the Second Schedule” in the said section 31, and

(ii) “set forth in the Second Schedule to this Act” in the said section 37;

(b) by the substitution of “1976” for “1975”; and

(c) by the addition thereto of the following subsection—

“(2) This section applies to the Agreement, set forth in the Second Schedule, as extended by the Agreement set forth in the Schedule to the Double Taxation Relief (Taxes on Income) (United Kingdom) Order, 1975.”,

and the said sections 31 and 37, as so amended, are set out in the Table to this section.

S.I. No. 143 of  
1975.

#### TABLE

31.—(1) Subject to the provisions of sections 76 and 77 of the Income Tax Act, 1967, as modified by Part III of Schedule 6 to that Act, where income tax is chargeable under Case III of Schedule D in respect of income which is a dividend, within the meaning of Article 1 of the Agreement to which this section applies being a dividend paid on or after the 6th day of April, 1973, and not later than the 5th day of April, 1976, the income so chargeable to income tax shall include the amount of the tax credit for the payment of which provision is made in the said Article 1.



(2) This section applies to the Agreement, set forth in the Second Schedule, as extended by the Agreement set forth in the Schedule to the Double Taxation Relief (Taxes on Income) (United Kingdom) Order, 1975.

37.—(1) Where profits chargeable to corporation profits tax under section 52 of the Finance Act, 1920, include a dividend, within the meaning of Article 1 of the Agreement to which this section applies, being a dividend paid on or after the 6th day of April, 1973, and not later than the 5th day of April, 1976, the profits so chargeable shall include the amount of any tax credit appropriate to the dividend for the payment of which provision is made in the said Article 1.

(2) This section applies to the Agreement, set forth in the Second Schedule, as extended by the Agreement set forth in the Schedule to the Double Taxation Relief (Taxes on Income) (United Kingdom) Order, 1975.

25.—Payments by the Minister for Labour under the Employment Premium Act, 1975, whether made before or after the commencement of this Part, shall be disregarded for all the purposes of the Tax Acts and the enactments relating to corporation profits tax.

Payments under  
Employment  
Premium Act, 1975.  
1975, No. 23.

26.—(1) The Finance Act, 1975, is hereby amended—

(a) in section 31—

(i) by the substitution in subsection (1) in the definition of “accounting period” of “1976” for “1975”;

(ii) by the insertion in subsection (1) after the definition of “company” of:

“‘period of account’ has the meaning assigned to it by paragraph 6 (1) of the Third Schedule;” and

(iii) by the addition thereto of the following subsections:

(7) (a) Where a company has acquired or disposed of trading stock otherwise than in the normal conduct of the trade in question, the company shall be treated, for the purposes of this section and the Third Schedule, as having, at the beginning or end of the relevant period of account, trading stock of such value as appears to the inspector (or, on appeal, to the Appeal Commissioners) to be reasonable and just having regard to all the circumstances of the case.

(b) Where the value of a company’s trading stock at the beginning of a period of account is not calculated on the basis used for the calculation of the value of the trading stock at the end of that period, the value of the trading stock at the beginning of that period shall, for the purposes of this section and the Third Schedule, be treated as being what it would have been if it had been calculated on that basis.

(8) In any case where a company is entitled by virtue of this section to a deduction which has effect for an accounting period which ends on a date in the period from the 6th day of April, 1975, to the 5th day of April, 1976, the value of its trading stock at the beginning of the period of

Amendment of  
section 31 (relief  
for companies  
in respect of  
increase in stock  
values) of Finance  
Act, 1975.



account immediately following the period of account the end of which coincides with the end of that accounting period or which is current at the end of that accounting period shall, for all the purposes of the Income Tax Acts and of the enactments relating to corporation profits tax, other than this section, be treated as reduced by the amount of the said deduction.”;

(b) by the insertion after the said section 31 of the following section:

“31A—(1) In this section—

‘accounting period’, in relation to a company, means an accounting period determined in accordance with the provisions of section 9 of the Corporation Tax Act, 1976, which ends on a date in the period from the 6th day of April, 1975, to the 5th day of April, 1976;

‘trade’ means a trade which is carried on in the State and which during an accounting period consists wholly or mainly of any of the following classes of trading operations—

(a) the manufacture of goods,

(b) the carrying out of construction operations within the meaning of section 17 of the Finance Act, 1970,

(c) farming, or

(d) the sale of machinery or plant (excluding vehicles suitable for the conveyance by road of persons) or goods to a person engaged in a trade consisting wholly or mainly of trading operations of a class specified in paragraph (a), (b) or (c) for use for the purposes of that trade;

‘trading income’, in relation to any trade, means the income from the trade computed in accordance with the rules applicable to Case I of Schedule D before any set-off or reduction of income by virtue of section 16 or 18 of the Corporation Tax Act, 1976, and before any deduction or addition by virtue of section 14 of that Act;

‘trading stock’, in relation to any trade, has the same meaning as in section 62 of the Income Tax Act, 1967, and in determining the value of a company’s trading stock at any time for the purposes of a deduction under this section, to the extent that, at or before that time, any payments on account have been received by the company in respect of any trading stock, the value of that stock shall be reduced accordingly.

(2) Subject to the following provisions of this section, if—

(a) a company which is resident in the State carries on in an accounting period a trade in respect of which it is within the charge to corporation tax under Case I of Schedule D, and

(b) the value of the company’s trading stock at the end of the accounting period (in this section referred to as its ‘closing stock value’) exceeds the value of its trading stock at the beginning of the accounting period (in this section referred to as its ‘opening stock value’),



the company shall, in the computation for the purposes of corporation tax of its trading income, be entitled to a deduction under this section by reference to the amount of that excess as if the deduction were a trading expense incurred in the accounting period; and in the following provisions of this section the amount of that excess is referred to as the company's 'increase in stock value'.

(3) The Fifth Schedule shall have effect for the purpose of supplementing this section.

(4) (a) In any case where a company is entitled to a deduction under this section, that deduction shall be an amount equal to its increase in stock value in an accounting period less 20 per cent. of its trading income for that period:

Provided that—

(i) in no case shall the amount of the deduction as so computed exceed the amount of the company's trading income for that period, and

(ii) the company's trading income to be taken into account in computing a deduction shall be that income before any deduction is made under this section or the Fifth Schedule.

(b) There shall be made such reductions of assessments or repayments of tax as may in any case be required in order to give effect to this section.

(5) A company shall not be entitled to a deduction by virtue of this section in computing its trading income for an accounting period unless it makes a claim for the deduction before—

(a) the date on which the assessment for the accounting period becomes final and conclusive, or

(b) the expiry of the period of six months beginning with the date of the passing of the *Finance Act, 1976*,

whichever is the later.

(6) (a) Where a company has acquired or disposed of trading stock otherwise than in the normal conduct of the trade in question, the company shall be treated, for the purposes of this section and the Fifth Schedule, as having, at the beginning or end of the relevant period of account, trading stock of such value as appears to the inspector (or, on appeal, to the Appeal Commissioners) to be reasonable and just having regard to all the circumstances of the case.

(b) Where the value of a company's trading stock at the beginning of a period of account is not calculated on the basis used for the calculation of the value of the trading stock at the end of that period, the value of the trading stock at the beginning of that period shall, for the purposes of this section and the Fifth Schedule, be treated as what it would have been if it had been calculated on that basis.



(7) Where a company is entitled by virtue of this section to a deduction for any accounting period the value of its trading stock at the beginning of the period of account immediately following the period of account the end of which coincides with the end 5 of that accounting period or which is current at the end of that accounting period shall for all the purposes of the Tax Acts, other than this section, be treated as reduced by the amount of the said deduction." and 10

(c) by the insertion of the following Schedule:

## " FIFTH SCHEDULE

### INCREASE IN STOCK VALUES: SUPPLEMENTARY PROVISIONS

1. (1) In any case where a company's accounting 15 period does not coincide with a period of account or with two or more consecutive periods of account the company's increase in stock value in the accounting period shall be determined for the purposes of section 31A not in accordance with subsection (2) of that section but by reference to a period (in this Schedule 20 referred to as the reference period) determined in accordance with this paragraph.

(2) In any case where the beginning of a company's accounting period does not coincide with the beginning 25 of a period of account, the reference period shall begin at the beginning of the period of account which is current at the beginning of the company's accounting period.

(3) In any case where the end of a company's 30 accounting period does not coincide with the end of a period of account, the reference period shall end at the end of the period of account which is current at the end of the company's accounting period.

(4) In any case where subparagraph (2) does not 35 apply, the reference period shall begin at the beginning of the company's accounting period and, in any case where subparagraph (3) does not apply, the reference period shall end at the end of the company's accounting period. 40

2. (1) In any case where paragraph 1 (1) applies, a company's increase in stock value in the accounting period shall be determined for the purposes of section 31A by the formula

$$\frac{A(C-O)}{N} \quad 45$$

where—

A is the number of months in the company's accounting period;

C is the value of the company's trading stock at 50 the end of the reference period;

O is the value of the company's trading stock at the beginning of the reference period; and

N is the number of months in the reference period.

(2) In any case where a company's increase in stock 55 value in an accounting period falls to be determined in accordance with subparagraph (1), then, in section 31A



and in the following provisions of this Schedule, any reference to the company's closing stock value shall be construed as a reference to the value of the company's trading stock at the end of the reference period.

3. (1) The provisions of this paragraph shall have effect for the purposes of section 31A and the preceding provisions of this Schedule in any case where—

(a) there are two companies one of which is engaged in a trade consisting wholly or mainly of the manufacture of goods (in this paragraph referred to as the transferor company) and the other of which (in this paragraph referred to as the transferee company) acquires those goods as trading stock; and

(b) the acquisition occurs during an accounting period of the transferee company or, if paragraph 1 (1) applies in relation to that company, during a reference period; and

(c) the acquisition referred to in paragraph (a) results in a reduction in the trading stock held by the transferor company and a corresponding increase in the trading stock held by the transferee company; and

(d) the business of the transferee company consists wholly or mainly of the sale of goods manufactured by the transferor company; and

(e) the transferee company is not entitled to a deduction under section 31A otherwise than by virtue of this paragraph.

(2) If a claim for relief under section 31A is made by the transferor company, then that company and the transferee company, if it has the same accounting period as the transferor company, shall be treated as one company for the purpose of determining the aggregate amount of the deductions to which they are entitled under section 31A:

Provided that if paragraph 1 (1) applies in relation to the transferor company, the transferee company shall not be treated as falling within this subparagraph unless paragraph 1 (1) also applies in relation to the transferee company and both the transferor company and the transferor company have the same reference period.

(3) For the purpose specified in subparagraph (2), any reference in section 31A or in the preceding provisions of this Schedule to the value of a company's trading stock at any time or to its trading income for any period shall be construed as a reference to the aggregate of the values of trading stocks at that time or, as the case may be, the aggregate of the trading incomes for that period, of the companies which, for that purpose, are treated as one by virtue of that subparagraph.

(4) Where the aggregate amount of the deductions to which the transferor company and the transferee company are entitled under section 31A has been determined in accordance with subparagraphs (2) and (3), that amount shall be apportioned between them so that the deduction to which one of them is so entitled bears to the deduction to which the other is so entitled the same proportion as the closing stock value of that one of them bears to the closing stock value of the other.



(5) The provisions of this paragraph shall apply only where one of the two companies referred to in subparagraph (1) (a) holds throughout the relevant accounting period or reference period either in its own name or in that of a nominee all of the ordinary shares in the other company referred to in the said subparagraph or where some other company holds throughout the relevant accounting period or reference period either in its own name or in that of a nominee all of the ordinary shares in each of the two companies referred to in the said subparagraph.

(6) For the purposes of computing the aggregate amount of the deductions to which the transferor company and the transferee company treated as one by virtue of subparagraph (2) are entitled under section 31A pursuant to this paragraph and the apportionment of that amount between them, the transferee company shall be regarded as carrying on a trade.

4. (1) A company shall not be entitled to a deduction under section 31A for an accounting period if that accounting period ends by virtue of the company—

- (a) ceasing to carry on a trade; or
- (b) ceasing to be resident in the State; or
- (c) ceasing to be within the charge to corporation tax under Case I of Schedule D.

(2) In any case where a company's increase in stock value in an accounting period falls to be determined in accordance with paragraph 2 (1), subparagraph (1) shall have effect as if the reference therein to the company's accounting period were a reference to any of the accounting periods comprised in the company's reference period.

5. (1) Subject to the following provisions of this paragraph, where a company claims a deduction under section 31A and, immediately before the beginning of an accounting period, the company was not carrying on the trade to which the claim relates, then, unless—

- (a) the company acquired the initial trading stock of that trade on a sale or transfer from another person on that person's ceasing to carry on that trade, and
- (b) the stock so acquired is, or is included in, the company's trading stock as valued at the beginning of the accounting period,

the company shall be treated for the purposes of section 31A and the preceding provisions of this Schedule as having at the beginning of the accounting period trading stock of such value as appears to the inspector to be reasonable and just.

(2) In determining, for the purposes specified in subparagraph (1), the value of trading stock to be attributed to a company at the beginning of the accounting period, the inspector shall have regard to all the relevant circumstances of the case and, in particular—

- (a) to movements during the company's accounting period in the costs of items of a kind comprised in the company's trading stock during that period; and
- (b) to changes during that period in the volume of the trade in question carried on by the company.



5 (3) The Appeal Commissioners dealing with an  
appeal from the decision of an inspector on a claim in a  
case where, in accordance with subparagraph (1), the  
inspector has attributed to a company at the beginning  
of an accounting period trading stock of a particular  
value shall, in hearing and determining the appeal, in  
so far as it relates to the value of the trading stock to  
be so attributed, determine such value as appears to  
them to be reasonable and just, having regard to those  
factors to which the inspector is required to have re-  
gard by virtue of subparagraph (2).

15 (4) In any case where paragraph 1 (1) applies to a  
company's accounting period, for any reference in sub-  
paragraphs (1) to (3) to that accounting period there  
shall be substituted a reference to the reference period.

6. (1) In this Schedule 'trade', 'trading income',  
and 'trading stock' have the same meanings, respec-  
tively, as in section 31A.

20 (2) In any case where a company's accounting period  
or reference period consists of a number of complete  
months and a fraction of a month, any reference in the  
preceding provisions of this Schedule to the number of  
months in the period shall be construed as including  
that fraction of a month (and in any case where any  
such period is less than one month any such reference  
shall be construed as a reference to that fraction of a  
month of which the period consists)."

and the said definition of "accounting period", as so amended by  
subsection (1) (a) (i), is set out in the Table to this subsection.

30 TABLE

"accounting period", in relation to a company, means an  
accounting period determined in accordance with the pro-  
visions of section 54 of the Finance Act, 1920, which ends  
on a date in the period from the 6th day of April, 1973,  
35 to the 5th day of April, 1976.

(2) A company shall not be entitled to a deduction by virtue of  
subsection (1) (a) in respect of an assessment unless it makes a claim  
before—

40 (a) the date on which the assessment becomes final and con-  
clusive,

or

(b) the expiry of the period of six months beginning with the  
date of the passing of this Act,

whichever is the later.

45 27.—Section 54 of the Corporation Tax Act, 1976, is hereby  
amended by the addition of the following subsection:

28 (4) (a) 'Goods' in this section shall not include goods sold  
to the agency whether or not the goods are exported  
out of the State.

50 (b) 'The agency' in paragraph (a) means the Minister  
for Agriculture and Fisheries when exercising or per-  
forming any power or function conferred on him by  
Regulation 3 of the European Communities (Com-  
mon Agricultural Policy) (Market Intervention) Regu-  
lations, 1973, and any other person when exercising  
or performing any corresponding power or function  
in any member state of the European Economic  
Community."

Amendment of  
section 54  
(meaning of  
"goods") of  
Corporation Tax  
Act, 1976.

S.I. No. 24 of  
1973.



Reduced rate of  
tax for certain  
interest.

28.—(1) In this section—  
“approved bank” means any bank approved of for the purposes  
of this section by the Minister for Finance;

“housing loan” means a loan granted on or after the 1st day of July,  
1975, by an approved bank, or a subsidiary thereof, to an individual  
resident in the State for the sole purpose of the purchase by that  
individual of a dwelling-house in the State for occupation by him  
as his only or main residence;

“the approved rate” means the rate of interest approved from  
time to time by the Minister for Finance for the purposes of this  
section;

“subsidiary”, in relation to an approved bank, means a company  
(within the meaning of the Companies Act, 1963) which is, or if  
every such bank were a company (within the meaning aforesaid)  
would be, a subsidiary (within the meaning of the said Companies  
Act, 1963) of any such bank.

(2) This section applies to interest on housing loans received on  
or after the 1st day of July, 1975, by an approved bank, or a sub-  
sidiary thereof, being interest which has been charged at the  
approved rate.

(3) Section 52 of the Finance Act, 1920, shall not apply to interest  
to which this section applies.

(4) Section 79 (3) of the Corporation Tax Act, 1976, is hereby  
amended by the insertion, after paragraph (c), of the following  
paragraph:

“(cc) interest to which section 28 of the Finance Act, 1976,  
applies, and, for this purpose, that interest shall, without  
any deduction therefrom, be regarded as part of the in-  
come of the company for the relevant accounting  
period.”.

Interest on unpaid  
wealth tax and  
capital acquisitions  
tax.

1975, No. 25.  
1976, No. 8.

29.—Interest payable under section 18 of the Wealth Tax Act,  
1975, or section 41 of the Capital Acquisitions Tax Act, 1976, shall  
not be allowed in computing any income, profits or losses for any of  
the purposes of the Tax Acts or of any of the enactments relating  
to corporation profits tax.

Appeals against  
assessments and  
payments on  
account.

30.—(1) In this section—

“assessment to tax” means an assessment to tax made on or after  
the passing of this Act;

“determination of the appeal” has the same meaning as in section  
550 (2A) (c) of the Income Tax Act, 1967;

“the specified amount of tax” means, in a case where notice of  
appeal against an assessment to tax has been given—

(a) the amount of tax specified in the notice in accordance  
with the provisions of *subsection (2)*, or

(b) where no amount of tax is so specified, or where the  
amount of tax specified exceeds the tax assessed, the  
tax assessed;

“tax” means income tax, sur-tax, corporation profits tax, corpora-  
tion tax or capital gains tax, as may be appropriate;

“the tax assessed” means the amount of tax charged by the assess-  
ment or, in a case where the tax is payable in two instalments, the  
amount of each instalment.

(2) Whenever an appeal is made against an assessment to tax,  
the appellant shall, in the notice of appeal, specify—



(a) the grounds of the appeal, and

(b) the amount of tax in the assessment or, where the tax is payable in two instalments, the amount of each instalment, which, in his opinion, is likely to become payable on or after the determination of the appeal,

5 but this subsection shall not preclude the Appeal Commissioners from allowing the appellant, on the hearing of the appeal, to go into any ground of appeal which was not specified in the notice of appeal and the omission of which from such notice was, in the  
10 opinion of the Appeal Commissioners, not wilful or unreasonable.

(3) In any case where notice of appeal has been given against an assessment to tax—

(a) the specified amount of tax shall, notwithstanding the appeal, be collected, paid and carry interest in all  
15 respects as if it were tax charged by an assessment in respect of which no appeal was pending and section 550 (other than subsection (2A)) of the Income Tax Act, 1967, shall apply accordingly, and

(b) on the determination of the appeal, any balance of tax chargeable in accordance with the determination shall be  
20 payable, or any tax overpaid shall be repaid.

(4) Where an overpayment of tax is to be repaid under *subsection (3)*, the overpayment shall carry interest at the rate or rates in force by virtue of section 550 (1) of the Income Tax Act,  
25 1967, for the period from the date or dates of the payment of the amount or amounts giving rise to the overpayment, as the case may require, to the date on which the repayment is made:

Provided that—

(a) interest shall not be payable under this subsection if it  
30 amounts to less than £1, and

(b) income tax shall not be deductible on payment of interest under this subsection and such interest shall not be reckoned in computing income for the purposes of the Tax Acts.

35 (5) Where the specified amount of tax is paid not later than two months from the date on which it becomes due and payable and that amount is not less than the lesser of the two following amounts—

(a) the tax assessed, and

40 (b) 80 per cent. of the amount of tax found to be chargeable by the assessment on the determination of the appeal,

interest shall not be payable on any balance of tax if such balance is paid within two months from the date of the determination:

45 Provided that in a case where the tax found to be chargeable by the assessment is payable in two instalments, this subsection shall apply in relation to each specified amount of tax as if the reference to the amount of tax found to be chargeable by the assessment on the determination of the appeal, were a reference to the amount of the said tax which is payable in the relevant instalment.

50 (6) Where—

(a) the amount of tax referred to in *subsection (5) (b)* falls to be computed and the income in respect of which the tax is chargeable consists of or includes income from any source or sources which is to be computed on the basis  
55 of the actual amounts receivable in the year of assessment, or where any deductions allowable on account of any annual sums paid out of profits or gains of a person are to be allowed as deductions in respect of the year in which they are payable, and



(b) the appeal is made before the end of the year of assessment to which the assessment relates,

the said amount shall, if the person assessed so elects at the time of determination of the appeal, be computed as if—

(i) the amount of the income from each of the said sources 5  
were equivalent to the amount of the income received  
from that source in the year immediately preceding  
the year of assessment, and

(ii) the amount of deductions so allowable were an amount 10  
equivalent to the amount of those deductions in the  
year immediately preceding the year of assessment.

(7) Section 416 (1) of the Income Tax Act, 1967, shall have effect as if for "twenty-one days" there were substituted "thirty days".

(8) Sections 417 and 419 of the Income Tax Act, 1967, shall not 15  
apply to any assessment to tax.

Increase in limit of  
capital allowances  
for vehicles.

31.—(1) Sections 25 to 29 of the Finance Act, 1973, shall have effect, in relation to expenditure incurred on the provision or hiring of a vehicle to which those sections apply, as if for "£2,500", in each place where it occurs in those sections, there were substituted "£3,500". 20

(2) The reference in *subsection (1)* to expenditure incurred on the provision or hiring of a vehicle does not include—

(a) as respects the said sections 25 to 27, a reference to expenditure incurred on or before the 28th day of January, 1976, or incurred within twelve months after that 25  
day under a contract entered into before that day, and

(b) as respects subsections (2) and (3) of the said section 28 and the said section 29, a reference to expenditure under a contract entered into on or before the said 28th day of January, 1976. 30

Restriction of  
deduction in respect  
of vehicles.

32.—(1) In this section—

"qualifying expenditure" means the amount of expenditure incurred in relation to a vehicle (within the meaning of section 30 of the Finance Act, 1973), being expenditure which, but for the provisions of this section— 35

(a) would be allowable as a deduction—

(i) in the computation of the profits or gains chargeable to tax under Schedule D of the trade, profession or business in the course of which the vehicle is used, or

(ii) in the computation of the profits or gains chargeable 40  
to tax under Schedule E from an office or employment in the performance of the duties of which the vehicle is used,

or

(b) would be taken into account for the purposes of a claim 45  
in respect of expenses of management under section 15 of the Corporation Tax Act, 1976, or that section as applied by section 33 of that Act;

"relevant cost", in relation to a vehicle provided for the purposes of a trade, profession, business, office or employment, means— 50

(a) in a case where the vehicle is purchased by the person providing it, the actual cost to that person of providing the vehicle, or

(b) in a case where the vehicle is not purchased by the person providing it, the retail price of the vehicle at the time it 55  
was first provided for use by that person.

(2) Where, for any year of assessment or accounting period, a deduction is claimed by any person in respect of qualifying expenditure and that expenditure is incurred—



- (a) in respect of a vehicle the relevant cost of which exceeds £3,500, and
  - (b) in respect of a period subsequent to the 28th day of January, 1976,
- 5 the amount of the deduction to be allowed in respect of that qualifying expenditure shall be reduced—
- (i) by one-third of the amount by which the relevant cost of the vehicle exceeds £3,500, or
  - (ii) where that person so elects, by an amount which bears to the amount of the qualifying expenditure the same proportion as the excess of the relevant cost of the vehicle over £3,500 bears to the relevant cost of the vehicle:

15 Provided that, in a case where *paragraph (i)* applies and the period in respect of which the qualifying expenditure is incurred is part only of a year, the amount by which the deduction is to be reduced for that period by virtue of the said *paragraph (i)*, shall be reduced in the proportion which that part of the year bears to a year.

### 33.—(1) In this section—

- 20 “society” means a society registered under the Industrial and Provident Societies Acts, 1893 to 1971, which is an agricultural society or a fishery society within the meaning of section 220 of the Income Tax Act, 1967;
- “period of account” has the meaning assigned to it by section 25 155 (5) of the Corporation Tax Act, 1976;
- “wear and tear allowance” means an allowance under section 241 of the Income Tax Act, 1967;
- “initial allowance” means an allowance under Chapter I, Part XV of the Income Tax Act, 1967;
- 30 “investment allowance” means an allowance under section 22 of the Finance Act, 1971.

Termination of relief in respect of certain profits of industrial and provident societies.

(2) In the case of a trade carried on by a society no transaction on or after the 6th day of April, 1976, shall be regarded as an exempted transaction for the purposes of section 220 of the Income Tax Act, 1967.

(3) Where a society comes within the charge to corporation tax in respect of a trade before the 6th day of April, 1976, an accounting period of the society shall end for purposes of corporation tax on the 5th day of April, 1976.

40 (4) Where a society carrying on a trade incurred before the 6th day of April, 1976, capital expenditure on the provision of machinery or plant for the purposes of the trade and that expenditure was either—

- 45 (a) qualifying expenditure within the meaning of section 11 of the Finance Act, 1967, or
- (b) expenditure on qualifying machinery or plant within the meaning of section 26 of the Finance Act, 1971,

an allowance equal to the specified amount of that capital expenditure may at the election of the society be made in taxing the trade of the society for the accounting period which commences on the 6th day of April, 1976, as if it were an allowance on account of the wear and tear of the machinery or plant in that accounting period, and where such an election is made, the amount of the capital expenditure on the provision of the machinery or plant still unallowed as at the time of any subsequent event shall for the purposes of Chapter II of Part XVI of the Income Tax Act, 1967, be deemed to be nil.

(5) For the purposes of *subsection (4)* the specified amount of the capital expenditure means the amount of that capital expenditure



together with any investment allowance in respect of that expenditure after deducting from the aggregate amount thereof—

- (a) the amount, as diminished by section 220 (5) of the Income Tax Act, 1967, of any investment allowance made to the society in respect of that expenditure; 5
- (b) the aggregate amount, as diminished by the said section 220 (5), of the wear and tear allowances and initial allowances, made to the society in respect of that expenditure for all chargeable periods before the accounting period commencing on the 6th day of April, 1976; 10
- (c) the aggregate of the amounts by which the wear and tear allowances in respect of that expenditure would have been diminished by the said section 220 (5) if the only wear and tear allowances for those chargeable periods in respect of that expenditure were the amounts which would have been made if a proper claim had been duly made by the society for each chargeable period without regard to section 11 of the Finance Act, 1967, or section 26 of the Finance Act, 1971. 15

(6) Where— 20

- (a) a society comes within the charge to corporation tax in respect of a trade,
- (b) the society was within the charge to income tax for the year 1975-76 in respect of the trade, and
- (c) a period of account of the society commences before the 6th day of April, 1976, and ends on or after that date, 25

the income from the trade for the period of account shall be computed (in accordance with the provisions applicable to Case I of Schedule D) without regard to the provisions of section 220 (3) of the Income Tax Act, 1967, and the income as so computed shall be apportioned to the part of the period of account falling before the 6th day of April, 1976, and the part falling after that date, and for the purposes of subsections (3) and (4) of section 220 of the Income Tax Act, 1967, and section 70 (5) of the Finance Act, 1963, each such part shall be deemed to be a period of account and the income from the trade for that part shall be the amount apportioned to it under the provisions of this section. 30 35

(7) Any apportionment to different periods under this section shall be made on a time basis according to the respective lengths of those periods. 40

Inspection of documents and records.

34.—(1) In this section—

“an authorised officer” means an inspector or other officer of the Revenue Commissioners authorised by them to exercise the powers conferred by this section;

“trade” means any trade or business (other than banking business within the meaning of the Central Bank Act, 1971). 45

1971, No.24.

(2) An authorised officer may at all reasonable times enter any premises or place where any trade is carried on or anything is done in connection with the trade and—

- (a) may require the owner or manager of the premises or place or any person on the premises or in that place who is employed by the person carrying on the trade to produce any books, records, accounts or other documents relating to the trade and may remove and retain any such books, records, accounts or other documents for such period as may be reasonable for their examination, 50 55
- (b) may examine any such books, records, accounts or other documents and may take copies of or extracts from the books, records, accounts or other documents, 60
- (c) may examine any property listed in any balance sheets, stock sheets or other such statements,



(d) may require the owner or manager of the premises or place or any person on the premises or in that place, who is employed by the person carrying on the trade, to give to the inspector or authorised officer all reasonable assistance.

(3) A person shall not wilfully obstruct or delay an authorised officer in the exercise of his powers under this section.

(4) A person who contravenes subsection (3) or does not comply with a requirement of an authorised officer under this section shall be liable to a penalty of £500.

(5) When exercising any powers conferred by this section, an authorised officer shall, if so requested by any person affected, produce to that person a certificate of the Revenue Commissioners stating that he is authorised to exercise the powers so conferred.

## PART II

### CUSTOMS AND EXCISE

35.—In this Part “the Order of 1975” means the Imposition of Duties (No. 221) (Excise Duties) Order, 1975.

Definition  
(Part II).

S.I. No. 307 of  
1975.

36.—(1) The duty of excise on beer imposed by Paragraph 7 (1) of the Order of 1975 shall be charged, levied and paid, as on and from the 29th day of January, 1976, at the rate of £60.595 for, in the case of all beer brewed within the State, every 36 gallons of worts of a specific gravity of 1,055 degrees, and, in the case of all imported beer, every 36 gallons of beer of which the worts were before fermentation of a specific gravity of 1,055 degrees in lieu of the rate mentioned in the said Paragraph 7 (1).

Beer.

(2) The drawback on beer provided for in Paragraph 7 (3) of the Order of 1975 shall, as on and from the 29th day of January, 1976, be calculated according to the original specific gravity of the beer at the rate of £60.608 on every 36 gallons of beer of which the original specific gravity was 1,055 degrees in lieu of the rate mentioned in the said Paragraph 7 (3).

37.—(1) The duty of excise on spirits imposed by Paragraph 4 (2) of the Order of 1975 shall be charged, levied and paid, as on and from the 29th day of January, 1976, at the several rates specified in the *Second Schedule* to this Act in lieu of the several rates specified in the second column of the *First Schedule* to the said Order.

Spirits.

(2) Nothing in this section shall operate to relieve from or to prejudice or affect the additional duty of excise in respect of immature spirits imposed by Paragraph 4 (2) of the Order of 1975 at the several rates specified in the third column of the *First Schedule* to the said Order.

38.—The duty of excise on tobacco imposed by Paragraph 10 (2) of the Order of 1975 shall be charged, levied and paid, as on and from the 29th day of January, 1976, at the several rates specified in the *Third Schedule* to this Act in lieu of the several rates specified in the *Fourth Schedule* to the said Order.

Tobacco.

39.—(1) The duty of excise on wine imposed by Paragraph 5 (2) of the Order of 1975 shall be charged, levied and paid, as on and from the 29th day of January, 1976, at the several rates specified in *Part I* of the *Fourth Schedule* to this Act in lieu of the several rates specified in the *Second Schedule* to the said Order.

Wine and made  
wine.

(2) The duty of excise on made wine imposed by Paragraph 6 (2) of the Order of 1975 shall be charged, levied and paid, as on



and from the 29th day of January, 1976, at the several rates specified in *Part II* of the *Fourth Schedule* to this Act in lieu of the several rates specified in the Third Schedule to the said Order.

Hydrocarbon  
oils.

40.—(1) The duty of excise on mineral hydrocarbon light oil imposed by Paragraph 11 (1) of the Order of 1975 shall be charged, 5  
levied and paid, as on and from the 29th day of January, 1976, at the rate of £0.4341 per gallon in lieu of the rate set out in the said Paragraph 11 (1).

(2) (a) Notwithstanding clause (b) or (c) of Paragraph 11 (5) of the Order of 1975, the duty of excise imposed by the said 10  
Paragraph 11 shall be charged, levied and paid at the rate of £0.02 per gallon, as on and from the 29th day of January, 1976, on mineral hydrocarbon light oil to which the said clause (b) or (c) applies.

(b) Notwithstanding subparagraph (6) of Paragraph 12 of the 15  
Order of 1975, the duty of excise imposed by the said Paragraph 12 shall be charged, levied and paid at the rate of £0.02 per gallon, as on and from the 29th day of January, 1976, on hydrocarbon oil to which the said subparagraph (6) applies. 20

(3) Paragraph 11 (7) of the Order of 1975 is hereby amended, as on and from the 29th day of January, 1976, by the substitution for “without payment of duty” of “on payment of a duty of excise at the rate of £0.02 per gallon.”.

(4) Any authorisation issued before the 29th day of January, 1976, 25  
under the provisions of Paragraph 11 (7) of the Order of 1975, in relation to the importation or the delivery from the premises of a refiner of hydrocarbon oil or from a bonded warehouse free of the duty imposed by Paragraph 11 (1) of the Order of 1975 of articles chargeable with that duty, shall, so far as it affects articles imported 30  
or delivered on or after that date, be deemed to authorise the importation or delivery of such articles on payment of a duty of excise at the rate of £0.02 per gallon.

(5) The repayments of excise duty provided for in Paragraphs 11 (10) and 12 (10) of the Order of 1975 shall, where the duty is 35  
chargeable and paid after the 28th day of January, 1976, be at the rate of duty paid less an amount of £0.02 per gallon.

(6) Paragraphs 11 (4) and 12 (2) of the Order of 1975 are hereby amended, as on and from the 29th day of January, 1976, by the substitution in each case for “imposed by this Paragraph which is 40  
shown, to the satisfaction of the Revenue Commissioners, to have been paid” of “shown, to the satisfaction of the Revenue Commissioners, to have been paid by reason of the operation of this Paragraph”.

(7) Paragraph 12 (1) of the Order of 1975 is hereby amended, as 45  
on and from the 29th day of January, 1976, by the substitution for the proviso thereto of the following proviso:

“ Provided, however, that the said excise duty shall be charged, levied and paid at the rate of £0.02 per gallon, in lieu of the 50  
aforementioned rate, on mineral hydrocarbon heavy oil within the meaning of section 7 (6) of the Finance Act, 1933 (No. 15 of 1933), so sent out or imported on or after the 29th day of January, 1976 ”.

(8) The amount of any rebate allowed under Paragraph 12 (3) of the Order of 1975 shall, in respect of any hydrocarbon oil imported 55  
or delivered on or after the 29th day of January, 1976, be the amount of excise duty chargeable less an amount calculated at the rate of £0.02 per gallon.

(9) Subparagraphs (3) and (13) of Paragraph 11 and Paragraph 12 (9) of the Order of 1975 are hereby revoked as on and from the 29th day of January, 1976. 60



41.—(1) In addition to any other duty which may be chargeable, there shall be charged, levied and paid, as on and from the 29th day of January, 1976, a duty of excise on gaseous hydrocarbons in liquid form made in the State which are sent out, on or for sale or otherwise, from the premises of the manufacturer thereof or are used by such manufacturer for any purpose other than the manufacture or production of hydrocarbon oil or gaseous hydrocarbons in liquid form and on gaseous hydrocarbons in liquid form imported into the State and such duty shall be charged—

Gaseous hydrocarbons in liquid form.

- 10 (a) at the rate of £0.02 per gallon until the commencement of section 42 of this Act, and  
(b) at the rate of £0.10 per gallon thereafter.

(2) A drawback equal to the amount of the duty imposed by subsection (1) of this section which is shown, to the satisfaction of the Revenue Commissioners, to have been paid in respect of the goods in question, shall be allowed on the exportation from the State or the shipment or deposit in a bonded warehouse for use as ship's stores of any goods chargeable with the said duty.

(3) Whenever the Minister for Finance so thinks proper, the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, authorise any person to import or take delivery from the premises of a manufacturer of gaseous hydrocarbons in liquid form or from a bonded warehouse of any goods liable to the duty of excise imposed by subsection (1) of this section without payment of that duty.

(4) Subject to compliance with such conditions as the Revenue Commissioners may think fit to impose, any goods liable to the duty of excise imposed by subsection (1) of this section may be removed for exportation, or for shipment for use as ship's stores, from the premises of the manufacturer thereof without payment of the said duty.

(5) The Revenue Commissioners may, if they so think fit, allow any goods which are liable to the duty of excise imposed by subsection (1) of this section to be warehoused without payment of the said duty, and may, if and in so far as they so think proper, remit duty on any deficiency arising in goods so warehoused where they are satisfied that no part of such deficiency was caused by illegal or improper means.

(6) Where, in the period from the 29th day of January, 1976, to the 29th day of February, 1976, by reason of the operation of the provisions of Paragraphs 11 and 12 of the Order of 1975 or of subsection (1) of this section, an excise duty at the rate of £0.02 per gallon is payable on the importation or delivery of goods, the Revenue Commissioners may, subject to such conditions for securing the payment of the duty as they may think fit to impose, permit payment of the said duty to be deferred to a date not later than the 29th day of February, 1976.

(7) Paragraph 17 of the Order of 1975 shall, with any necessary modifications, apply, as on and from the 29th day of January, 1976, in relation to the duty of excise imposed by subsection (1) of this section as it applies to the duties imposed by that Order.

(8) Section 15 of the Value-Added Tax Act, 1972, shall be construed, as on and from the 29th day of January, 1976, until the commencement of section 55 of this Act as if the references to excise duty (inserted by the Order of 1975) included references to the excise duty imposed by subsection (1) of this section.

(9) (a) Subject to paragraph (b) of this subsection, the provisions of the Customs Acts and of any instrument relating to duties of customs made under statute, and not otherwise applied by this section, shall, with any necessary modifications, as on and from the 29th day of January, 1976, apply in relation to the duty of excise imposed by subsection (1) of this section on goods imported into the State as they apply in relation to duties of customs.



(b) Where, in relation to the duty of excise imposed by *subsection (1)* of this section, there is a provision in this section corresponding to a provision of the Customs Acts or of any instrument relating to duties of customs made under statute, the latter provision shall not apply in relation to that duty of excise.

(10) (a) Subject to *paragraph (b)* of this subsection, the provisions of the Statutes which relate to the duties of excise and the management thereof and of any instrument relating to the duties of excise made under statute, and not otherwise applied by this section, shall, with any necessary modifications apply, as on and from the 29th day of January, 1976, in relation to the duty of excise imposed by *subsection (1)* of this section on goods produced or manufactured in the State as they apply to duties of excise.

(b) Where, in relation to the duty of excise imposed by *subsection (1)* of this section, there is a provision in this section corresponding to a provision of the Statutes which relate to the duties of excise or of any instrument relating to the duties of excise made under statute, the latter provision shall not apply in relation to that duty of excise.

(11) This section, so far as it relates to the duty of excise on imported goods imposed by *subsection (1)* of this section, shall be construed together with the Customs Acts and any instrument relating to the customs made under statute and, so far as it relates to the said duty of excise on goods made in the State, shall be construed together with the Statutes which relate to the duties of excise and the management of those duties and any instrument relating to the duties of excise and the management of those duties made under statute.

S.R. & O., No. 490 of 1941.

1935, No. 28.

(12) The provisions of Regulations 3 to 19 and 21 to 39 of the Hydrocarbon Oil Regulations, 1941, and section 21 (12) of the Finance Act, 1935, shall apply, as on and from the 29th day of January, 1976, in relation to the goods liable to the duty of excise imposed by *subsection (1)* of this section as if they were hydrocarbon oil or hydrocarbon (heavy) oil as the case may be within the meaning, in each case, of Regulation 3 of the said Regulations.

(13) The duty of excise imposed by *subsection (1)* of this section is hereby placed under the care and management of the Revenue Commissioners.

Provisions relating to duty on gaseous hydrocarbons in liquid form for motor vehicles. 1942, No. 14. 1949, No. 13.

42.—(1) In this section—

“motor vehicle” has the meaning assigned to it by section 21 (15) of the Finance Act, 1935, as amended by section 8 (6) of the Finance Act, 1942, and section 17 of the Finance Act, 1949;

“motor vehicle gas” means any gaseous hydrocarbons in liquid form chargeable with the duty of excise imposed by *section 41* of this Act which are intended for use for combustion in the engine of a motor vehicle.

(2) A rebate of the amount of the duty of excise imposed by *section 41* of this Act less an amount calculated at the rate of £0.02 per gallon shall be allowed on gaseous hydrocarbons in liquid form on which the said duty of excise has been paid at the rate specified in *subsection (1) (b)* of that section and which are shown, to the satisfaction of the Revenue Commissioners, not to be motor vehicle gas.

(3) Where a rebate under *subsection (2)* of this section is allowed on gaseous hydrocarbons in liquid form, the amount of any drawback which may be allowable under *section 41 (2)* of this Act shall be reduced by the amount of the rebate so allowed.



- (4) (a) There shall be charged, levied and paid on a licence granted by the Revenue Commissioners to be taken out annually by every person who sells or delivers on any premises motor vehicle gas chargeable with the duty imposed by *section 41* of this Act at the rate specified in *subsection (1) (b)* of that section, a duty of excise (in this section referred to as the licence duty) of 25 pence, and where any such person so sells or delivers such gas on more than one premises, the licence duty shall be payable and the said licence shall be taken out annually by such person in respect of each of such premises separately.
- (b) The provisions of any statute and any instrument made under statute applying to licences granted under and to the duty of excise imposed by Paragraph 12 (12) of the Order of 1975 shall, with any necessary modifications, apply in relation to licences granted under and to the duty of excise imposed by this subsection as they apply to licences granted under and the duty imposed by the said Paragraph 12 (12).
- (5) (a) An officer of the Revenue Commissioners or member of the the Garda Síochána may examine and take samples of any gaseous hydrocarbons in liquid form kept in any tank or other container connected to the engine of a motor vehicle constructed or adapted to use gaseous hydrocarbons in liquid form for combustion in the engine thereof and may interrogate the owner of the vehicle, the person whose name is most recently entered in relation to the registration of the vehicle pursuant to the Roads Act, 1920, and the person in charge of such vehicle in regard to such gaseous hydrocarbons and may require of those persons proof of payment of the duty of excise imposed by *section 41* of this Act at the rate specified in *subsection (1) (b)* of that section on any such gaseous hydrocarbons and those persons shall give to the officer or member all information required of them that is in their possession or procurement.
- (b) For the purposes of exercising the powers conferred on him by *paragraph (a)* of this subsection, an officer of the Revenue Commissioners or a member of the Garda Síochána may, if he has reasonable grounds to suspect that a motor vehicle in respect of which an offence under this section is being committed is kept at any premises, enter and inspect the premises, other than a dwelling, at any time between the hours of 8 a.m. and 6 p.m. on any day, and bring onto the premises any motor vehicle being used by him in the course of his duties.
- (c) If following the interrogation provided for in *paragraph (a)* of this subsection proof of the payment of the duty mentioned therein is not produced, an officer of the Revenue Commissioners may, if he has reasonable grounds to suspect that the duty in question has not been paid, seize, as liable to forfeiture, the motor vehicle in which the gaseous hydrocarbons are kept.
- (d) When exercising any power conferred by this subsection, an officer of the Revenue Commissioners shall, if so requested by any person affected, produce to him the commission or deputation of the Revenue Commissioners appointing him to be such officer.
- (6) In any proceedings against a person for selling, delivering, using or keeping gaseous hydrocarbons in liquid form on which the duty imposed by *section 41* of this Act has not been paid, or on which a rebate under *subsection (2)* of this section has been allowed, for combustion in the engine of a motor vehicle, it shall be presumed, until the contrary is proved, that the duty has not been paid or that the rebate has been allowed, as the case may be.

1920, c. 72.



(7) The Revenue Commissioners may make regulations for giving effect to the provisions of *section 41* of this Act and this section and, in particular, for—

- (a) governing the production, sale, delivery, storage and use of gaseous hydrocarbons in liquid form, 5
- (b) requiring a person who stores, sells or uses gaseous hydrocarbons in liquid form to keep in such manner as may be prescribed by them, and to preserve for a specified period, any books, documents, accounts and records relating to the purchase, receipt, sale or disposal by him of such gaseous hydrocarbons and to allow any officer of the Revenue Commissioners to inspect and take copies of such books, documents, accounts and records, 10
- (c) requiring gaseous hydrocarbons in liquid form and containers for such gaseous hydrocarbons to be marked in such manner as they may specify in the regulations, 15
- (d) requiring information relating to the supply or use of gaseous hydrocarbons in liquid form and containers of such gaseous hydrocarbons to be given by producers of and dealers in such gaseous hydrocarbons and by any person who is an owner of, or who is for the time being in charge of, any motor vehicle constructed or adapted to use gaseous hydrocarbons in liquid form for combustion in the engine thereof. 20

(8) No person shall— 25

- (a) use for combustion in the engine of a motor vehicle or keep in a tank or other container connected to the engine of a motor vehicle any gaseous hydrocarbons in liquid form on which the duty imposed by *section 41* of this Act has not been paid or on which a rebate of duty under *subsection (2)* of this section has been allowed, or 30
- (b) purchase or receive from a person who is not the holder of a licence under *subsection (4)* of this section any motor vehicle gas.

(9) Any person who contravenes or fails to comply with the provisions of this section or any regulation under this section or who resists, obstructs or impedes an officer of the Revenue Commissioners or a member of the Garda Síochána in the exercise of any power conferred on him by this section or any regulation under this section shall be guilty of an offence and shall be liable, on conviction, to an excise penalty of £500 and the motor vehicle gas in respect of which the offence was committed shall be forfeited and, in the case of an offence involving a motor vehicle, if it is a second or subsequent offence by the person under this section, the vehicle shall be forfeited. 45

(10) This section shall come into operation on such day as the Minister for Finance may appoint by order.

Amendment of  
section 21 (duties  
on hydrocarbon  
oils) of Finance  
Act, 1935.  
1940, No. 14.

43.—Section 21 of the Finance Act, 1935, is hereby amended by the substitution in subsection (12) (inserted by the Finance Act, 1940) of “£500 and the oil in respect of which the offence was committed shall be forfeited and, in the case of an offence involving a motor vehicle— 50

- (i) if it is a second or subsequent offence under the section by the person, or
- (ii) if the vehicle has, in substitution for or in addition to the normal fuel tank or tanks of the vehicle, a tank or other container that is concealed, is connected to the engine of the vehicle and contains hydrocarbon oil (chargeable with either of the duties of excise imposed by Paragraph 12 of the Order of 55



1975) on which neither of the said duties has been paid or on which a rebate under Paragraph 12 (3) of the said Order has been allowed,

the vehicle shall be forfeited” for “one hundred pounds and, in addition, the oil shall be forfeited” and so much of subsection (12), as so amended, as follows paragraph (e) thereof, is set out in the Table to this section.

# TABLE

- 10 such person shall be guilty of an offence under this section and shall be liable to a penalty, under the law relating to customs or the law relating to excise (as the case may be), of £500 and the oil in respect of which the offence was committed shall be forfeited and, in the case of an offence involving a motor vehicle—
- 15 (i) if it is a second or subsequent offence under the section by the person, or
- (ii) if the vehicle has, in substitution for or in addition to the normal fuel tank or tanks of the vehicle, a tank or other container that is concealed, is connected to the engine of the vehicle and contains hydrocarbon oil (chargeable with either of the duties of excise imposed by Paragraph 12 of the Order of 1975) on which neither of the said duties has been paid or on which a rebate under Paragraph 12 (3) of the said Order has been allowed,
- 25 the vehicle shall be forfeited.

44.—Section 34 of the Finance Act, 1963, is hereby amended by the substitution, in subparagraph (i) of paragraph (c) and subparagraph (ii) of paragraph (d) of subsection (4) and in subsection (5) of “£500” for “one hundred pounds” and the said subparagraphs (i) and (ii) and subsection (5), as so amended, are set out in the Table to this section.

Amendment of section 34 (amendments relative to penalties) of Finance Act, 1963.

# TABLE

- 35 (i) in case treble the estimated value exceeds £500, the offence shall be tried on indictment, and
- (ii) where treble the value so determined exceeds £500, the offence shall be tried on indictment,
- (5) An offence under any enactment of the Customs Acts, other than an enactment referred to in the foregoing subsections of this section, shall be tried on indictment if the penalty exceeds or may exceed £500.

45.—(1) A person who imports an aircraft, ship, boat or other vessel liable, on importation, to a duty of customs or a duty of excise shall himself, or by his agent, within 7 days of the time of the importation—

Making of customs entry and payment of duties on imported aircraft and ships.

- (a) make customs entry thereof by delivering to the proper Officer of Customs and Excise an entry thereof in such form and manner as is directed under section 55 of the Customs Consolidation Act, 1876, and
- 50 (b) pay any such duties payable thereon.

(2) A person who contravenes subsection (1) of this section shall be guilty of an offence under the Customs Acts and shall be liable,



on conviction to a penalty of £500 and the aircraft, ship, boat or other vessel in relation to which the offence was committed shall be forfeited.

Confirmation of Orders.

46.—The Orders mentioned in the Table to this section are hereby confirmed.

5

TABLE

S.I. No. 127 of 1975	Imposition of Duties (No. 218) (Customs Duties and Form of Customs Tariff) Order, 1975.	
S.I. No. 131 of 1975	Imposition of Duties (No. 219) (Customs Duties and Form of Customs Tariff) Order, 1975.	10
S.I. No. 307 of 1975	Imposition of Duties (No. 221) (Excise Duties) Order, 1975.	
S.I. No. 320 of 1975	Imposition of Duties (No. 222) (Customs Duties and Form of Customs Tariff) Order, 1975.	15
S.I. No. 324 of 1975	Imposition of Duties (No. 223) (Footwear) Order, 1975.	

PART III

20

STAMP DUTIES

Extension of time for claiming repayment of certain stamp duties.

1898, c. 46.

47.—(1) The Revenue Act, 1898, is hereby amended by the substitution for section 13 of the following section:

“ 13. In the provisions of sections 9, 10 and 12 of the Stamp Duties Management Act, 1891, which deal with the periods within which applications under those sections must be made ‘ 6 years ’ shall be substituted for ‘ two years ’ ”.

1969, No. 21.

(2) Subsection (5) of section 49 and the proviso to subsection (4) of section 50 of the Finance Act, 1969, are hereby amended by the substitution of “ 6 years ” for “ two years ”, and the said subsection (5) and the said proviso, as so amended, are set out in the Table to this subsection.

TABLE

(5) In each such case as is referred to in subsection (4) of this section, the Revenue Commissioners may repay the duty charged on the instrument, provided that the application for exemption and repayment is made within 6 years after the date of the instrument.



Provided that the application for repayment is made within 6 years after the date of the decrease in the consideration.

48.—Section 49 of the Finance Act, 1969, is hereby amended by the substitution for subsections (2) and (3) of the following sub-  
5 sections—

Amendment of section 49 (exemption of certain instruments from stamp duty) of Finance Act, 1969.

“(2) With effect on and from the 1st day of January, 1976, subsection (1) of this section shall have effect in relation to an instrument if, but only if, it is shown to the satisfaction of the Revenue Commissioners that the Minister for Local  
10 Government has certified that he is satisfied that the house to which the instrument relates complies or, on the basis of evidence submitted to him, will comply, with the requirements of one of the following sections, namely, sections 2 and 7 of the Housing (Loans and Grants) Act, 1962, and sections  
15 15 to 18 and 20 of the Housing Act, 1966, in relation to the making of a grant in respect of the house under the section.

1962, No. 27.

“(3) Stamp duties shall not be chargeable in the case of a conveyance, transfer or lease of a house by a local authority under the provisions of the Housing Act, 1966, or of a conveyance, transfer or lease of a house by a society registered  
20 under the Industrial and Provident Societies Acts, 1893 to 1966, and made, in accordance with a scheme for the provision of houses for its members, to a member or to such member and the spouse of the member.”

## 25 PART IV

### VALUE-ADDED TAX

49.—This Part, other than sections 51, 52, 54 to 59 and 62, shall be deemed to have come into operation as on and from the 1st day of  
March, 1976.

Commencement.

30 50.—In this Part—

Definitions (Part IV).

“the Act of 1973” means the Finance Act, 1973;

“the Principal Act” means the Value-Added Tax Act, 1972.

51.—Section 3 of the Principal Act is hereby amended by the substitution of the following paragraph for paragraph (e) of sub-  
35 section (1):

Amendment of section 3 (delivery of goods) of Principal Act.

“(e) the application by a person for the purposes of his business of the goods, being goods which were developed, constructed, assembled, manufactured, produced, extracted or imported by him or by another person on  
40 his behalf, except where tax chargeable in relation to



the goods would, if they had been delivered to the first-mentioned person by an accountable person, be wholly deductible under section 12, and ”.

Amendment of section 10 (amount on which tax is chargeable) of Principal Act.

52.—Section 10 of the Principal Act is hereby amended by the insertion after subsection (6) of the following subsection: 5

“(6A) (a) In this subsection ‘duty’ means an excise duty chargeable on the importation, manufacture or production of goods or a customs duty.

(b) The amount on which tax is chargeable on the delivery of goods liable to duty shall, where the delivery is made before the duty falls due, be increased by an amount equal to the amount of duty that would be payable in relation to the goods if the duty had become due at the time of the delivery.” 10

Amendment of section 11 (rates of tax) of Principal Act.

53.—Section 11 of the Principal Act is hereby amended— 15

(a) by the substitution in subsection (1) of the following paragraph for paragraph (a) (inserted by the Act of 1973):

“(a) 10 per cent. of the appropriate amount of any consideration which relates to the delivery of goods of a kind specified in Part I of the Third Schedule or the rendering of services of a kind specified in Part II of that Schedule,” 20

(b) by the substitution of the following paragraphs for paragraphs (c), (d) and (e) of subsection (1):

“(c) (i) 35 per cent. of the appropriate amount of any consideration which relates to the delivery of goods of a kind specified in Part I of the Fourth Schedule, 25

(ii) 40 per cent. of the appropriate amount of any consideration which relates to the delivery of goods of a kind specified in Part II of the Fourth Schedule, 30

(d) zero per cent. of the appropriate amount of any consideration which relates to the delivery of any goods in the circumstances specified in paragraph (i), (v) or (xvi) of the Second Schedule or the delivery of goods of a kind specified in paragraphs (vi) to (viii), (xii) to (xv) and (xvii) to (xx) of that Schedule or the rendering of services of a kind specified in that Schedule, and 35 40

(e) 20 per cent. of the appropriate amount of any consideration which relates to the delivery of any other goods or the rendering of any other services.”,

(c) by the substitution of the following subsection for subsection (7)— 45

“(7) (a) Sections 8 (3) and 14 shall not apply to a person in so far as he is chargeable with tax in respect of the promotion of a dance, and the promotion of a dance or a series of dances by a



person shall be deemed, for the purposes of this Act, to be a separate business carried on by such person.

5 (b) Notwithstanding subsection (1) and section 10,  
tax shall, in relation to the promotion of a  
dance, be charged at the rate specified in sub-  
section (1) (a) on the total amount of money,  
excluding tax, received or receivable from per-  
sons admitted to the dance in respect of admis-  
10 sion together with the total amount of money  
(if any), excluding tax, received or receivable  
in respect of—

(i) goods of a kind specified in paragraph (e) (i)  
delivered, or

15 (ii) services of a kind specified in paragraph  
(e) (ii) rendered,

in connection with the dance where payment of  
the consideration in respect thereof is a con-  
dition of admission to the dance and is not  
20 included in the consideration in respect of  
admission.

(c) Every person who intends to promote a dance  
or a series of dances shall notify the Revenue  
Commissioners in accordance with regulations  
25 of his intention to do so.

(d) The proprietor of any premises shall not pro-  
mote a dance therein, or allow a dance to be  
promoted therein by any other person, unless  
he has received notice from the Revenue Com-  
missioners that they have been notified in  
30 accordance with paragraph (c).

(e) In this subsection—

‘the promotion of a dance’ includes—

35 (i) the delivery in connection with the dance  
of any goods to which, but for this sub-  
section, subsection (1) (a) or subsection  
(1) (d) would apply where payment of the  
consideration for such delivery is included  
in the consideration in respect of admission  
40 to the dance or is a condition of admission,

(ii) the rendering in connection with the dance  
of any services to which, but for this sub-  
section, subsection (1) (a) or subsection  
(1) (d) would apply where payment of the  
consideration for such rendering is included  
45 in the consideration in respect of admission  
to the dance or is a condition of admission;

‘dance’ does not include a dance the number  
of persons to be admitted to which is limited  
50 to one hundred and the consideration for admis-  
sion to which does not exceed twenty pence.”.

54.—Section 12 of the Principal Act is hereby amended by the  
substitution for paragraph (d) of and the proviso to subsection (1)  
of the following :

Amendment of  
section 12  
(deduction for tax  
borne or paid) of  
Principal Act.



“(d) the tax chargeable during such period in respect of goods applied for the purposes of his business and treated as delivered in accordance with section 3 (1) (e) :

Provided that, in relation to—

- (i) the application of any goods of a kind specified in the Fourth Schedule by a person for the purposes of his business and treated as delivered in accordance with section 3 (1) (e),
- (ii) the delivery (otherwise than by virtue of section 3 (1) (e)) of any goods of a kind specified in the Fourth Schedule delivered to a manufacturer of goods of the kind so delivered, being goods applied by him for the purposes of his business otherwise than as stock-in-trade (within the meaning of section 34), or
- (iii) the delivery (otherwise than by virtue of section 3 (1) (e)) or importation of any goods of a kind specified in the Fourth Schedule delivered to or imported by a person other than a manufacturer of goods of the kind so delivered or imported,

the amount deductible under this section by any such person shall not exceed a sum representing tax at the rate for the time being specified in section 11 (1) (a) on the amount or value, as the case may be, on which tax was chargeable in respect of the application, delivery or importation in question.”.

Amendment of section 15 (charge of tax on imported goods) of Principal Act.

**55.**—Section 15 of the Principal Act is hereby amended by the substitution of the following paragraph for paragraph (a) of subsection (4) :

“(a) Subject to paragraph (b), the value of any goods for the purpose of this section shall be their value as ascertained in accordance with Regulation 14 of the European Communities (Customs) Regulations, 1972, increased by the amount of any duty, levy or other tax (excluding value-added tax) payable in relation to their importation.”.

S.I. No. 334 of 1972.

Amendment of section 21 (interest) of Principal Act.

**56.**—Section 21 of the Principal Act is hereby amended by the substitution for paragraph (b) of subsection (2) of the following paragraph:

“(b) to tax recoverable by virtue of a notice under section 23 as if (whether a notice of appeal under that section is received or not) the tax were tax which the person was liable to pay for the taxable period or, as the case may be, the later or latest taxable period included in the period comprised in the notice.”.

Amendment of section 26 (penalties generally) of Principal Act.

**57.**—Section 26 of the Principal Act is hereby amended by the substitution for paragraph (d) of subsection (6) of the following paragraphs:

“(d) a certificate signed by an officer of the Revenue Commissioners which certifies that he has inspected the relevant records of the Revenue Commissioners and that it appears from them that, during a stated period, the defendant was an accountable person or was a registered person or was not a registered person shall be evidence until the contrary is proved that, during that period, the defendant was an accountable person or was a registered person or was not a registered person, as the case may be,



- 5 (e) a certificate certifying as provided for in paragraph (a), (b), (c) or (d) and purporting to be signed by an officer of the Revenue Commissioners may be tendered in evidence without proof and shall be deemed, until the contrary is proved, to have been signed by an officer of the Revenue Commissioners.”.

58.—Section 32 of the Principal Act is hereby amended by the insertion in subsection (1), after paragraph (u), of the following paragraph:

Amendment of section 32 (regulations) of Principal Act.

- 10 “(uu) the adjustments to be made by an accountable person of any apportionment referred to in paragraph (x) or deduction under section 12 previously made, being adjustments by reference to changes, occurring not later than  
15 the original apportionment or deduction relates, in any of the matters by reference to which the apportionment or deduction was made or allowed, and the determination of the taxable period in and from which or in which any such adjustment is to take effect;”.

- 20 59.—Section 34 of the Principal Act is hereby amended by the substitution of the following paragraph for paragraph (a) of subsection (5):

Amendment of section 34 (relief for stock-in-trade held on the specified day) of Principal Act.

- 25 “(a) movable goods of a kind that are delivered by the person in the ordinary course of his business being goods which are actually held for delivery (otherwise than by virtue of section 3 (1) (e)) or which would be so held if they were mature or if their manufacture, preparation or construction were complete, or”.

60.—The Principal Act is hereby amended by—

Substitution of new schedules for First, Second, Third and Fourth Schedules (exempted activities and rates of tax) to Principal Act.

- 30 (a) the substitution for the First Schedule thereto of the Schedule contained in *Part I* of the Table to this section,  
(b) the substitution for the Second Schedule thereto of the Schedule contained in *Part II* of the said Table,  
(c) the substitution for the Third Schedule thereto of the Schedule  
35 contained in *Part III* of the said Table, and  
(d) the substitution for the Fourth Schedule thereto of the Schedule contained in *Part IV* of the said Table.

## TABLE

### PART I

#### FIRST SCHEDULE

#### EXEMPTED ACTIVITIES

- (i) Supply of stocks, shares and other securities;  
(ii) supply of unused Irish postal, fiscal or social insurance stamps; or other stamps, coupons or tokens when supplied as things in action for a money consideration which is charged separately from the consideration for any goods or other services supplied in conjunction with the supply of such things in action and which is reasonable having regard to the exchange value of such things in action;  
(iii) delivery of water by local authorities;



(iv) letting of immovable goods with the exception of—

(a) letting of machinery or business installations when let separately from any other immovable goods of which such machinery or installations form part,

(b) letting in the course of carrying on a hotel business, and

(c) provision of parking accommodation for vehicles by the operators of car parks;

(v) provision of board and lodging otherwise than in the course of carrying on a hotel business;

(vi) services provided by the State or by a local authority other than the construction, repair, maintenance and improvement of roads, harbours and sewerage works;

(vii) services given in return for wages and salaries in respect of which income tax is chargeable under Schedule E of the Income Tax Act, 1967;

(viii) professional services of a medical, dental, optical or educational nature other than services rendered in the course of carrying on a business which consists in whole or in part of selling goods;

(ix) services of a medical or educational nature rendered by hospitals, nursing homes, schools and similar establishments; and catering services rendered—

(a) to patients of a hospital or nursing home in the hospital or nursing home, and

(b) to students of a school in the school;

(x) services rendered in the course of their profession by solicitors, accountants, actuaries and veterinary surgeons;

(xi) services rendered in the course of their profession by barristers;

(xii) agency services in regard to—

(a) the arrangement of passenger transport or accommodation for persons,

(b) the delivery of goods sold by a house agent, or by an auctioneer in such circumstances that the goods are not regarded as delivered by the auctioneer,

(c) the collection of debts, rents or insurance premiums, and

(d) the rendering of other exempt services;

(xiii) banking and insurance services;

(xiv) lending money or affording credit otherwise than by means of hire-purchase or credit-sale transactions;

(xv) the national broadcasting and television services, excluding advertising;

(xvi) transport in the State of passengers and their accompanying baggage;

(xvii) betting;

(xviii) the issue of tickets or coupons for the purpose of a lottery;

(xix) admissions to zoological gardens;

(xx) the promotion of and admissions to sporting events and agricultural, commercial or industrial fairs, shows or exhibitions;



- (xxi) the collection, storage and supply of human blood;
- (xxii) funeral undertaking;
- (xxiii) valuation services rendered by an auctioneer, house agent or chartered surveyor;
- (xxiv) delivery of live horses;
- (xxv) delivery of live greyhounds;
- (xxvi) the natural or artificial insemination of livestock.

## PART II

### SECOND SCHEDULE

#### GOODS AND SERVICES CHARGEABLE AT THE RATE OF ZERO PER CENT.

- (i) Goods delivered—
  - (a) outside the State, or
  - (b) inside the State but subject to a condition that they are to be transported directly by or on behalf of the person making the delivery—
    - (I) outside the State, or
    - (II) to a registered person within the customs-free airport;
- (ii) services rendered outside the State;
- (iii) the carriage of goods in the State by or on behalf of a person in execution of a contract to transfer the goods to or from a place outside the State;
- (iv) the provision of docking, landing, loading or unloading facilities, including customs clearance, directly in connection with the disembarkation or embarkation of passengers or the importation or exportation of goods;
- (v) goods delivered on board ships or aircraft going to places outside the State; and the repairing and servicing of ships and aircraft engaged in international commercial transport of passengers and goods;
- (vi) fishing nets, and sections thereof, of a kind commonly used by commercial fishermen for the purposes of their occupation and not commonly used for any other purpose;
- (vii) animal feeding stuff, excluding feeding stuff which is packaged, sold or otherwise designated for the use of dogs, cats, cage birds or domestic pets;
- (viii) fertiliser (within the meaning of the Fertilisers, Feeding Stuffs and Mineral Mixtures Act, 1955) which is delivered in units of not less than 10 kilograms and the sale or manufacture for sale of which is not prohibited under section 4 or 6 of the said Act; 1955, No. 8.
- (ix) services provided by the Commissioners of Irish Lights in connection with the operation of lightships, light-houses or other navigational aids;
- (x) the construction, repair, maintenance and improvement of roads, harbours, and sewerage works by the State, local authorities or harbour authorities;
- (xi) life saving services provided by the Royal National Lifeboat Institution including the organisation and maintenance of the lifeboat service;



- (xii) food and drink of a kind used for human consumption, excluding food and drink specified in paragraph (xv) of the Third Schedule;
- (xiii) medicine of a kind used for human oral consumption;
- (xiv) medicine of a kind used for animal oral consumption, excluding medicine which is packaged, sold or otherwise designated for the use of dogs, cats, cage birds or domestic pets;
- (xv) seeds, plants, trees, spores, bulbs, tubers, tuberous roots, corms, crowns and rhizomes, of a kind used for sowing in order to produce food;
- (xvi) goods of different kinds which are packaged for sale as a unit (hereinafter in this paragraph referred to as the package) and in relation to which all the following conditions are satisfied—
  - (a) the package consists of goods in relation to the delivery of some of which for a separate consideration tax would be chargeable at the rate specified in section 11 (1) (d) and, in relation to the delivery of the remainder of which for a separate consideration, tax would be chargeable at the rate specified in section 11 (1) (e),
  - (b) the consideration for delivery is referable to the package as a whole and not to the different kinds of goods included therein, and
  - (c) the total tax-exclusive value of the goods included in the package, in relation to the delivery of which for a separate consideration tax would be chargeable at the rate specified in the said section 11 (1) (e), does not exceed 50 per cent. of the total tax-exclusive consideration for the package or 2½ pence, whichever is the lesser;
- (xvii) articles of personal clothing, footwear and textile handkerchiefs, excluding articles of clothing made wholly or partly of fur skin other than garments merely trimmed with fur skin unless the trimming has an area greater than one-fifth of the area of the outside material;
- (xviii) fabrics, yarn and thread of a kind normally used in the manufacture of clothing, including elastics, tape and padding materials in the form supplied for the manufacture of clothing;
- (xix) sole and upper leather of a kind supplied for the manufacture and repair of footwear, and also soles, heels and insoles of any material;
- (xx) (a) coal, peat and other solid substances held out for sale solely as fuel,
- (b) gas of a kind used for domestic or industrial heating or lighting, whether in gaseous or liquid form, but not including gas of a kind normally used for welding and cutting metals or gas sold as lighter fuel,
- (c) electricity,
- (d) hydrocarbon oil of a kind used for domestic or industrial heating excluding gas oil (within the meaning of the Hydrocarbon Oil (Rebated Oil) Regulations, 1961) other than gas oil which has been duly marked in accordance with Regulation 6 (2) of the said Regulations.



## PART III

### THIRD SCHEDULE

#### PART I

##### GOODS CHARGEABLE AT THE RATE SPECIFIED IN SECTION 11 (1) (a)

(i) Animal medicine excluding medicine—

(a) of a kind specified in paragraph (xiv) of the Second Schedule, or

(b) which is packaged, sold or otherwise designated for the use of dogs, cats, cage birds or domestic pets;

(ii) animal and vegetable produce in an unprocessed state, such as wool, horsehair, bristles, feathers, hides, skins, carcases, roots, plants and cereals;

(iii) fertiliser other than fertiliser of a kind specified in paragraph (viii) of the Second Schedule;

(iv) live animals, other than horses and greyhounds;

(v) machinery, plant or equipment of a kind commonly used by farmers or fishermen in the State for the purposes of their occupation and not commonly used for any other purpose;

(vi) seeds, plants, trees, spores, bulbs, tubers, tuberous roots, corms, crowns and rhizomes, of a kind used for sowing for a purpose other than the production of food;

(vii) printed books and booklets;

(viii) newspapers and periodicals;

(ix) maps, atlases and globes;

(x) materials commonly used in the construction of buildings (including haybarns, harbours, bridges and roads) being—

(a) blocks, beams, piles, pillars, posts, slabs, lintels, sills and members of concrete, whether reinforced or not,

(b) cement, concrete, lime, mortar, plaster, stone and bricks,

(c) dampcourse felts and other materials normally supplied as dampcourses,

(d) earth, sand and gravel,

(e) floor and wall tiles of concrete or clay,

(f) flue liners and chimney pots,

(g) glass in the sheet, but not including mirrors,

(h) insulation material in the form of sheets, slabs or rolls,

(i) nails, screws, bolts, nuts, hinges, locks, fasteners; and fittings for doors, windows, tubing and gutters,

(j) paint and distemper,

(k) plaster board,

(l) polyethylene film of a kind commonly used by builders or farmers for the purposes of their occupation,



- (m) roofing felts and semi-solid substances used as a substitute for roofing felts,
- (n) roofing tiles, including ridge and hip tiles and slates,
- (o) sheets of metal or of other material, other than glass, not further worked than painted, sprayed or similarly finished,
- (p) steel or aluminium in the form of angles, tees, joists, channels, bars, wire, extrusions or plate, not further worked than galvanised, sprayed or similarly finished,
- (q) tar, asphalt, bitumen and pitch,
- (r) timber, including plywood, blockboard, laminated wood, reconstituted wood and wood veneer sold in the form of planks, sheets or beams and not further worked than sawn lengthwise, planed, moulded, tongued, grooved or v-sheeted,
- (s) tubing and gutters of metal, clay, cement, rubber, plastic or similar material of a kind normally supplied for structural purposes or for use as a conduit for cable, liquids, steam, gases or sewage;
- (xi) goods (other than hand tools) of any of the following descriptions namely:
  - (a) lifting, handling, loading or unloading machinery (for example, lifts, hoists, winches, transporter cranes, jacks and pulley tackle),
  - (b) excavating, levelling, boring and extracting machinery for earth, minerals or ores (for example, bulldozers, mechanical shovels, excavators, scrapers, levellers and turf cutters),
  - (c) machines designed, constructed and intended for use in spreading or finishing asphalt, bitumen, tar, tarmacadam or concrete,
  - (d) works trucks that are mechanically propelled and are of the kind used in factories or warehouses for the transport or handling of goods over short distances, and
  - (e) equipment and parts that are specially designed for use with any of the goods specified in subparagraphs (a) to (d) and are of a kind not normally used for any other purpose;
- (xii) immovable goods;
- (xiii) chemicals which are specifically designated for use in agriculture, being seed dressings, herbicides, fungicides, insecticides, rodenticides, verminicides, soil sterilants, growth regulators, disinfectants or dairy detergents, but excluding chemicals which are packaged, sold or otherwise designated for human or domestic use;
- (xiv) calculating machines, accounting machines, cash registers, postage franking machines and similar machines incorporating a calculating device, automatic data processing machines and units thereof, magnetic and optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, parts suitable for use solely or principally with any of the machines specified in this paragraph;
- (xv) food and drink for human consumption of the following descriptions, that is to say—



- (a) beverages chargeable with any duty of excise specifically charged on spirits, beer, wine, cider, perry or Irish wine, and preparations thereof,
- (b) other manufactured beverages, including fruit juices and bottled waters, and syrups, concentrates, essences, powders, crystals or other products for the preparation of beverages, but excluding—
  - (I) tea and preparations thereof,
  - (II) cocoa, coffee and chicory and other roasted coffee substitutes, and preparations and extracts thereof, or
  - (III) preparations and extracts of meat, yeast, egg or milk,
- (c) ice cream, ice lollipops, water ices and similar frozen products, and prepared mixes and powders for making such products,
- (d) (I) chocolates, sweets and similar confectionery (including drained, glacé or crystallised fruits), biscuits, crackers and wafers of all kinds, and all other confectionery and bakery products excluding bread,
  - (II) in this subparagraph "bread" means food for human consumption manufactured by baking dough composed exclusively of a mixture of cereal flour and any one or more of the ingredients mentioned in the following subclauses in quantities not exceeding the limitation, if any, specified for each ingredient—
    - (1) yeast or other leavening or aerating agent, salt, malt extract, milk, water, gluten,
    - (2) fat, sugar and bread improver, subject to the limitation that the weight of any ingredient specified in this subclause shall not exceed 2 per cent. of the weight of flour included in the dough,
    - (3) dried fruit, subject to the limitation that the weight thereof shall not exceed 10 per cent. of the weight of flour included in the dough,
- other than food packaged for sale as a unit (not being a unit designated as containing only food specifically for babies) containing two or more slices, segments, sections or other similar pieces, having a crust over substantially the whole of their outside surfaces, being a crust formed in the course of baking or toasting, and
- (e) any of the following when supplied for human consumption without further preparation, namely, potato crisps, potato sticks, potato chips, potato puffs and similar products made from potato, or from potato flour or from potato starch, popcorn, and salted or roasted nuts whether or not in shells;
- (xvi) medicines for human use other than by oral consumption, excluding goods which are, or are described or marketed as, soaps, shampoos, detergents, bleaches, germicides, insecticides, antiseptics or disinfectants;



(xvii) medical equipment and appliances being—

- (a) apparatus based on the use of x-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus),
- (b) furniture designed exclusively for medical, dental, surgical or veterinary use (for example, operating tables and hospital beds with mechanical fittings),
- (c) invalid carriages, and other vehicles of a kind designed for use by invalids or infirm persons,
- (d) mechano-therapy appliances, massage apparatus, oxygen therapy apparatus, artificial respiration and similar apparatus and breathing appliances, excluding articles of a kind not designed exclusively for medical use,
- (e) medical, dental, surgical and veterinary instruments and appliances of a kind used solely in professional practice either to make a diagnosis or to prevent or treat an illness or to operate,
- (f) orthopaedic appliances, surgical belts, trusses and the like, artificial limbs, eyes, teeth and other artificial parts of the body, deaf aids, splints and other fracture appliances,
- (g) parts or accessories suitable for use solely or principally with any of the goods specified in subparagraphs (a) to (f),
- (h) diagnostic reagents,
- (i) x-ray film, and opacifying preparations for x-ray examinations,
- (j) wadding, gauze, bandages and similar goods (for example, dressings, adhesive plasters, poultices) and surgical sutures;

(xviii) railway rolling stock and parts thereof, railway and tramway track fixtures, traffic signalling equipment (including fog signals), railway and tramway track construction materials of iron or steel, including rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish plates, chairs, chair wedges, sole plates, rail chips, bedplates and ties;

(xix) mechanically propelled road vehicles, other than vehicles of a kind specified in Part I of the Fourth Schedule;

(xx) trailers (excluding caravans, mobile homes and trailer tents);

(xxi) ships, boats and other vessels excluding—

- (a) ships, boats and other vessels designed and constructed for the conveyance of passengers and not exceeding one hundred tons gross, and
- (b) sports and pleasure craft of all descriptions including yachts, cabin cruisers, dinghies, canoes, skiffs and racing boats;

(xxii) tobacco;

(xxiii) fuel, other than fuel of a kind specified in paragraph (xx) of the Second Schedule;

(xxiv) hydrocarbon oil (including greases), other than hydrocarbon oil of a kind specified in paragraph (xx) of the Second Schedule;

(xxv) tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds;



- (xxvi) spare parts for goods of a kind specified in paragraphs (v) and (xx) and for mechanically propelled road vehicles, bicycles and boats;
- (xxvii) bodies and chassis designed for mechanically propelled road vehicles other than for motor vehicles of a kind specified in Part I of the Fourth Schedule;
- (xxviii) second-hand movable goods, other than goods of a kind specified in the Second Schedule or the Fourth Schedule;
- (xxix) goods of different kinds which are packaged for sale as a unit (hereinafter in this paragraph referred to as the package) and in relation to which all the following conditions are satisfied:
  - (a) the package consists of goods in relation to the delivery of some of which for a separate consideration tax would be chargeable at the rate specified in section 11 (1) (a) and, in relation to the delivery of the remainder of which for such a consideration, tax would be chargeable at any other rate or rates,
  - (b) the consideration for delivery is referable to the package as a whole and not to the different kinds of goods included therein, and
  - (c) the total tax-exclusive value of the goods included in the package, in relation to the delivery of which for a separate consideration or separate considerations tax would be chargeable at a rate or rates other than the rate specified in the said section 11 (1) (a), does not exceed 50 per cent. of the total tax-exclusive consideration for the package or 2½ pence, whichever is the lesser.

## PART II

### SERVICES CHARGEABLE AT THE RATE SPECIFIED IN SECTION 11 (1) (a)

- (i) Services other than the hiring or letting of goods;
- (ii) the hiring (in this paragraph referred to as the current hiring) to a person of—
  - (a) goods of a kind described in subparagraph (a) or (b) of paragraph (xxi) of Part I of this Schedule, or
  - (b) a caravan, mobile home or trailer tent,
    - under an agreement, other than an agreement of the kind referred to in section 3 (1) (b), for any term or part of a term which, when added to the term of any such hiring (whether of the same goods or of other goods of the same kind) to the same person during the period of 12 months ending on the date of the commencement of the current hiring, does not exceed 5 weeks;
- (iii) the hiring of goods of a kind on the delivery of which, if paragraph (xxviii) of Part I of this Schedule were disregarded, tax would be chargeable at the rate specified in section 11 (1) (a);
- (iv) the hiring of goods of a kind specified in the Fourth Schedule;
- (v) the hiring of cinematograph films;
- (vi) the letting of immovable goods;
- (vii) the hiring to a person under an agreement in writing, other than an agreement of the kind referred to in section 3 (1) (b), entered into before the 24th day of October, 1972, of movable goods in the possession of the person on



the 1st day of November, 1972, of a kind on the delivery of which, if paragraph (xxviii) of Part I of this Schedule were disregarded, tax would be chargeable at the rate specified in section 11 (1) (e);

(viii) the hiring of goods of a kind specified in paragraph (xvii) of the Second Schedule.

## PART IV

### FOURTH SCHEDULE

#### PART I

##### GOODS CHARGEABLE AT THE RATE SPECIFIED IN SECTION 11 (1) (c) (i)

Motor vehicles designed and constructed for the conveyance of persons by road, and sports motor vehicles, estate cars, station wagons, motor cycles, motor scooters, mopeds and auto cycles, whether or not designed and constructed for the purpose aforesaid, excluding vehicles designed and constructed for the carriage of more than sixteen persons (inclusive of the driver), invalid carriages and other vehicles of a type designed for use by invalids or infirm persons.

#### PART II

##### GOODS CHARGEABLE AT THE RATE SPECIFIED IN SECTION 11 (1) (c) (ii)

- (i) Radio receiving sets and television receiving sets which are of the domestic or portable type or which are of a kind suitable for use in road vehicles;
- (ii) gramophones, radiogramophones, record reproducers;
- (iii) gramophone records.

Consequential amendments.

61.—In consequence of the amendments specified in sections 53 and 60 and the repeals specified in Part II of the Fifth Schedule, the Principal Act is hereby further amended as specified in Part II of the First Schedule.

Priority in bankruptcy and winding-up. 1889, c. 60.

62.—(1) There shall be included among the debts which, under section 4 of the Preferential Payments in Bankruptcy (Ireland) Act, 1889, are to be paid in priority to all other debts in the distribution of the property of a person, being a bankrupt, arranging debtor, or person dying insolvent, any tax for which the person is liable in relation to taxable periods which shall have ended within the period of 12 months next before the date on which the order of adjudication of the bankrupt was made, the petition of arrangement of the debtor was filed, or, as the case may be, the person died insolvent and any interest payable by the person under section 21 of the Principal Act.

- (2) (a) There shall be included among the debts which, under section 285 of the Companies Act, 1963, are to be paid in priority to all other debts in the winding-up of a company any tax for which the company is liable in relation to taxable periods which shall have ended within the period of 12 months next before the relevant date and any interest payable by the company under section 21 of the Principal Act.



(b) *Paragraph (a)* shall, for the purposes of section 98 of the Companies Act, 1963, be deemed to be contained in section 285 of that Act.

5 (c) In *paragraph (a)* "the relevant date" has the same meaning as it has in section 285 of the Companies Act, 1963.

63.—(1) In this section—

10 "qualified vehicles" means vehicles which, on or before the 29th day of February, 1976, were delivered to or imported by a person other than a manufacturer of goods of the kind so delivered or imported in such circumstances that tax at the rate of 36·75 per cent. was chargeable in relation to such delivery or importation;

Transitional provisions in respect of motor vehicles.

"relevant delivery" means a delivery of any qualified vehicles in such circumstances that, but for this section, tax at the rate of 10 per cent. would be chargeable;

15 "vehicles" means goods (other than second-hand goods) of a kind specified in Part I of the Fourth Schedule (inserted by this Act) to the Principal Act.

20 (2) During the period which commenced on the 1st day of March, 1976, and ended on the 30th day of April, 1976, notwithstanding the provisions of section 11 of the Principal Act, tax shall, in relation to a relevant delivery, be chargeable and be deemed to have been chargeable at the rate of 6·75 per cent.

25 (3) Notwithstanding the provisions of section 12 (1) of the Principal Act, the amount deductible by a person under that section in relation to—

(a) any qualified vehicles, and

30 (b) the delivery or importation of any vehicles (not being qualified vehicles) in relation to the consideration for a delivery of which by him tax was charged at the rate of 6·75 per cent.,

shall not exceed, in the case of a delivery of such goods to him, 6·75 per cent. of the consideration payable by him exclusive of any tax payable in respect of the delivery by the person making the delivery and, in the case of an importation, 6·75 per cent. of the value of the goods calculated in accordance with section 15 (4) of the said Act.

## PART V

### EXCISE DUTIES ON MECHANICALLY PROPELLED VEHICLES

#### CHAPTER I

##### 40 General

64.—(1) In this Part—

"the Act of 1920" means the Roads Act, 1920;

Interpretation and commencement (Part V) 1920, c. 72. 1952, No. 24.

"the Act of 1952" means the Finance (Excise Duties) (Vehicles) Act, 1952;

45 "general licence" means a licence issued under section 9 of the Act of 1920;

"licensing authority" means a county council or the corporation of a county borough;

"the Minister" means the Minister for Local Government;

50 "motor dealer" means a person who carries on the business of manufacturing, repairing or selling vehicles to which this Part applies;

"prescribed" means prescribed by regulations made by the Minister under this Part;



"public place" means any street, road or other place to which the public have access with vehicles, whether as of right or by permission and whether subject to or free of charge;

"relevant licensing authority" means, in relation to a vehicle, the licensing authority in whose functional area the vehicle is for the time being ordinarily kept or in case the vehicle is not ordinarily kept in a particular such area, the licensing authority in whose functional area is situate the principal place of business of the person by whom the vehicle is kept or the place where he ordinarily resides;

"relevant person", in relation to a vehicle, means a person whose name is most recently entered in relation to the registration of the vehicle pursuant to the Act of 1920;

"vehicle", except where the context otherwise requires, means a mechanically propelled vehicle;

"vehicle excise duty" means the duty of excise charged and levied under section 1 of the Act of 1952.

(2) A person shall for the purposes of this Part be regarded as keeping a vehicle in a public place if he causes it to be in such place for any period, however short.

(3) This Part, other than *section 79*, shall come into operation on such day or days as may be fixed therefor by order or orders of the Minister, either generally or with reference to any particular purpose or provision and different days may be so fixed for different purposes and different provisions of this Part.

Regulations  
generally  
(*Part V*).

65.—(1) The Minister may make regulations for prescribing any matter referred to in this Part as prescribed.

(2) Every regulation made by the Minister under this Part shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the regulation is passed by either such House within the next twenty-one days on which that House has sat after the regulation is laid before it, the regulation shall be annulled accordingly but without prejudice to the validity of anything previously done thereunder.

Application of  
*Part V*.

66.—(1) Subject to *subsection (2)* of this section, this Part applies to any vehicle in respect of which vehicle excise duty may be charged.

(2) For so long as a vehicle is used under the authority of a general licence *sections 70* and *71* of this Act shall not apply to it.

(3) The Minister may by regulations provide for the exemption of persons using or keeping vehicles which are of a class or description specified in the regulations from all or any of the requirements of this Part, other than *section 70*, in so far as the requirement or requirements to which the regulations relate apply to the vehicles.

Certain particulars  
relating to and  
transfers of certain  
vehicles to be  
furnished to  
licensing  
authorities.

67.—(1) Where a person—

(a) keeps for any period a vehicle in respect of which vehicle excise duty is chargeable, and

(b) a licence referred to in section 1 of the Act of 1952 has not been issued in respect of the vehicle,

the person shall, not later than seven days after the commencement of the period, furnish to the relevant licensing authority in the prescribed manner the particulars prescribed for the purposes of this subsection.



(2) Where as regards a vehicle to which this Part applies the relevant person transfers his interest in the vehicle, the person making the transfer shall within the prescribed period notify in the prescribed manner the relevant licensing authority of the transfer and give to that authority the particulars prescribed for the purposes of this subsection.

(3) Every person who on the commencement of this section is a person to whom a licence mentioned in section 1 of the Act of 1952 has been issued, being a licence which is in force on such commencement, shall, as regards the vehicle to which the licence relates, be deemed to have complied with the requirements of subsection (1) of this section.

(4) Regulations made pursuant to section 12 (1) (d) of the Act of 1920 and which are in force on the commencement of this section shall be deemed also to have been made under this Part by the Minister.

(5) Any person who—

- (a) fails to comply with a requirement of subsection (1) or (2) of this section, or
  - (b) in purported compliance with any obligation to which he is subject by virtue of the said subsection (1) or (2), gives any information which he knows to be false in a material particular or recklessly gives information which is so false,
- shall be guilty of an offence.

## CHAPTER II

### *Liability for, and Consequences of Non-Payment of, Vehicle Excise Duty*

68.—(1) Vehicle excise duty which is charged in respect of a vehicle and which is for the time being unpaid shall be payable to the relevant licensing authority by any person who, either at the time when the duty is charged or at any other time during the period to which the duty relates, is in relation to the vehicle the relevant person.

Payment and  
recovery of vehicle  
excise duty.

(2) In case vehicle excise duty charged in respect of a vehicle remains unpaid after the expiration of the period of fourteen days beginning on the day on which the duty is charged, the duty shall be recoverable by the relevant licensing authority as a simple contract debt and proceedings for its recovery may be taken in any court of competent jurisdiction by the authority, or by any person appointed by the authority for the purposes of this section (which appointment the authority is hereby authorised to make), against any person by whom, by virtue of subsection (1) of this section, the duty is payable to the authority.

(3) Where vehicle excise duty is chargeable on any vehicle, the relevant licensing authority may issue a certificate under this section certifying either or both of the following, namely;

- (a) the amount (if any) of duty which is unpaid on the date of the certificate, and
- (b) the name of the person standing entered on that date in relation to the registration of the vehicle.

(4) In any legal proceedings a certificate issued under subsection (3) of this section shall be *prima facie* evidence of the facts thereby certified, and any document purporting to be such a certificate shall be admitted as evidence without proof of the



signature of the person purporting to sign the certificate or that the person was an officer of the licensing authority issuing the certificate, until the contrary is shown.

(5) In any proceedings for the recovery of vehicle excise duty charged on a vehicle, other than a vehicle to which *section 70* of this Act applies, it shall be a defence for the defendant to prove that the vehicle was not at any time during the period to which the duty relates used either by him or by another person pursuant to a duly given authorisation.

Vehicles to which  
*section 70* applies.

**69.**—(1) *Section 70* of this Act applies to a vehicle to which a declaration under this section relates.

(2) The Government may by order declare that any mechanically propelled vehicle which is a vehicle to which this Part applies and is of a class or description specified in the order shall, for so long as the order remains in force, be a vehicle to which *section 70* of this Act applies.

(3) The Government may by order revoke or amend an order under this section (including an order under this subsection).

(4) Where, on an application being made in the prescribed manner as regards, and on the prescribed particulars being furnished in respect of, a vehicle which apart from this section would be a vehicle to which *section 70* of this Act applies, the relevant licensing authority is satisfied that the vehicle is permanently incapable of being used or has been broken up or destroyed or has been exported permanently, the relevant licensing authority shall amend in the prescribed manner the particulars furnished as regards the vehicle pursuant to *section 5* of the Act of 1920 or pursuant to this Part, and thereupon the vehicle shall cease to be one in relation to which the said *section 70* applies.

(5) Where an application is made in the prescribed manner as regards, and the prescribed particulars are furnished in respect of, a vehicle which apart from this subsection would be a vehicle to which *section 70* of this Act applies and the relevant licensing authority is satisfied that the vehicle has been stolen and has not been recovered and that such conditions or requirements (if any) as may be prescribed for the purposes of this subsection have been complied with, then for so long as, after the determination of the application by the authority, the vehicle continues not to be recovered, the said *section 70* shall not, as respects the vehicle, apply to the person making the application.

(6) An application under this section shall be determined as soon as may be by the licensing authority by which it is duly received.

(7) When an order under this section is proposed to be made by the Government, a draft of the order shall be laid before each House of the Oireachtas and the order shall not be made until a resolution approving of the draft has been passed by each such House.

Continuous liability  
for vehicle excise  
duty payable as  
regards certain  
vehicles.

**70.**—(1) Subject to *subsection (2)* of this section, vehicle excise duty shall be chargeable in respect of a vehicle to which this section applies whether or not the vehicle is used in a public place and any person who, either at the time when the duty is charged or at any other time during the period to which the duty relates, is in relation to the vehicle the relevant person shall be liable for payment of the duty.

(2) A person shall not be liable by virtue of *subsection (1)* of this section to pay vehicle excise duty for—



- (a) any period for which such duty has been paid and has not been repaid in consequence of the surrender of a licence,
- (b) any period during which he keeps the vehicle solely for the purpose of repairing, maintaining or selling it in the course of his business as a motor dealer or using it under the authority of a general licence in the course of his business as a motor dealer.

71.—(1) Where vehicle excise duty is chargeable on a vehicle (whether by virtue of this Act or the Act of 1952) and is unpaid, then any person who, at any time while the duty remains unpaid, uses, parks or otherwise keeps the vehicle in a public place or causes another person to so use the vehicle or who authorises such use of the vehicle by another person shall be guilty of an offence.

Using and keeping vehicles on which chargeable vehicle excise duty is unpaid.

(2) Where a defendant charged with an offence under this section was the servant of the person by whom the vehicle was kept, it shall be a good defence to the charge for the defendant to show that he was using the vehicle in obedience to the express orders of that person.

(3) (a) Where a person is convicted of an offence under this section he shall not be liable to have imposed on him in respect of the same act a penalty under section 13 (1) of the Act of 1920.

(b) Where a penalty referred to in paragraph (a) of this subsection is imposed on a person, he shall not be convicted of an offence under this section in relation to the same act.

72.—Where a person convicted of an offence under section 71 of this Act or section 13 (1) of the Act of 1920 is, at the time of the offence, as regards the vehicle in respect of which the offence was committed, the relevant person, the court shall, in addition to any penalty which it may impose in respect of the offence, order him to pay the relevant licensing authority a sum equal to the amount or, as may be appropriate, the aggregate of the amounts, of vehicle excise duty which, on the date of the conviction, is, by virtue of section 68 of this Act, recoverable from him by the relevant licensing authority.

Additional liability for using vehicle on which vehicle excise duty is unpaid.

### CHAPTER III

#### Miscellaneous

73.—(1) Where a vehicle to which this Part applies is used, parked or otherwise kept at any time in a public place, if while the vehicle is being so used, parked or kept there is not fixed to and exhibited on the vehicle in accordance with section 5 (5) of the Act of 1920 a licence which is both issued in respect of the vehicle and is for the time being in force, then the person by whom the vehicle is so used, parked or kept at the time shall be guilty of an offence, and in addition to the person aforesaid, the person (if he is not the person aforesaid) who on the day on which the offence is committed is in relation to the vehicle the relevant person shall also be guilty of an offence.

Licences to be fixed to and exhibited on vehicles.

(2) A person shall not be convicted under this section and under section 12 (4) of the Act of 1920 in respect of the same omission.

74.—(1) Subsections (2), (3) and (5) of section 103 of the Road Traffic Act, 1961, shall apply in relation to an offence under section 73 of this Act as if the offence were an offence to which the said section 103 applies.

Provisions supplementary to section 73. 1961, No. 24.

(2) Section 2 of the Local Authorities (Traffic Wardens) Act, 1975, shall be construed and shall have effect as if subsection (2) thereof contained a reference to functions relating to an offence under section 73 of this Act.



(3) Section 3 of the Local Authorities (Traffic Wardens) Act, 1975, shall apply to an offence under section 73 of this Act and the said section 3 shall be construed and shall have effect in accordance with the foregoing.

Onus of proof;  
defence.

75.—(1) In any proceedings for an offence under this Part it shall not be necessary for the prosecution to negative by evidence the existence of any licence referred to in section 1 of the Act of 1952 and the onus of proving the existence of such licence shall be on the person seeking to avail himself thereof.

(2) In any proceedings for an offence under this Part it shall not be necessary for the prosecution to prove that at the time at which the offence is alleged to have been committed, either by virtue of section 66 (2) or section 69 (4) of this Act, this Part did not apply to, or section 70 of this Act either did not apply to or had not ceased to apply in relation to, the vehicle to which the proceedings relate, or, by virtue of section 69 (5) of this Act or regulations made under section 66 (3) of this Act, the said section 70 or any requirement of this Part, did not apply or had not ceased to apply to the defendant, and in any such proceedings the onus of proving that at the said time this Part did not so apply or the said section 70 either did not apply or had ceased so to apply, shall be on the defendant.

(3) In any proceedings for an offence under this Part in which it is alleged by the prosecution that the defendant caused or authorised the use by another person of a particular vehicle in a public place it shall not be necessary for the prosecution to prove that such use was so caused or authorised, but in such proceedings it shall be a good defence for the defendant to prove that on the occasion in question the vehicle was being used by a person other than the defendant and that the defendant had neither caused nor authorised such use.

Penalties  
(Part V).

76.—A person guilty of an offence under this Part shall be liable on summary conviction to a fine not exceeding one hundred pounds.

Amendment of  
section 12 of  
(regulations) of  
Act of 1920.

77.—(1) Section 12 (1) (e) of the Act of 1920 shall have effect as if the words “(not exceeding five shillings)” were deleted.

(2) Subsection (4) of section 12 of the Act of 1920 is hereby amended by the substitution of “one hundred pounds” for “twenty pounds”, and the said subsection (4), as so amended, is set out in the Table to this section.

#### TABLE

(4) If any person acts in contravention of, or fails to comply with, any regulations made under this Act, he shall, for each offence, be liable on summary conviction to a penalty not exceeding one hundred pounds.



78.—(1) Section 1 of the Act of 1952 is hereby amended by—

Amendment of  
section 1 (excise  
duties in respect of  
mechanically  
propelled vehicles  
on public roads) of  
Act of 1952.

(a) the substitution of “in any public place” for “on public roads” in subsection (1); and

(b) the substitution of the following for subsection (11):

5 “(11) In this section—

‘public place’ means any street, road or other place to which the public have access with mechanically propelled vehicles as of right or by permission and whether subject to or free of charge;

10 ‘quarter’ means any period of three months.”;

and the said subsection (1), as so amended, is set out in the Table to this section.

(2) Section 1 (1) of the Act of 1952, as amended by *subsection (1)* of this section, shall be construed and shall have effect in relation to  
15 a vehicle to which *section 70* of this Act applies as if the words “used in any public place” were deleted.

#### TABLE

1.—(1) On and after the 1st day of January, 1953, there shall,  
20 subject to the provisions of this Act, be charged, levied and paid in respect of mechanically propelled vehicles used in any public place duties of excise at the rates specified in the Schedule to this Act.

79.—(1) Subject to *subsections (2) and (3)* of this section, the Act  
25 of 1952, shall, as respects licences under section 1 of that Act for periods beginning on or after the 1st day of March, 1976, be amended by the substitution in Part I of the Schedule thereto (as amended by section 93 (4) of the Finance Act, 1973) of the following subparagraph for subparagraph (d) of paragraph 6:

Rates of vehicle  
excise duty.

“(d) other vehicles to which this paragraph applies—

30 not exceeding 8 horse-power ... .. £4 for each unit  
or part of a unit  
of horse-power

exceeding 8 horse-power and  
35 not exceeding 12 horse-power ... .. £5 for each unit  
or part of a unit  
of horse-power

exceeding 12 horse-power ... .. £6 for each unit  
or part of a unit  
of horse-power

40 electrically propelled ... .. £22”.

(2) *Subsection (1)* of this section shall not have effect in relation to any vehicle—

(a) which is used as a small public service vehicle within the  
45 meaning of the Road Traffic Act, 1961, and for no other purpose,

(b) which is fitted with a taximeter and is lawfully used as a street service vehicle within the meaning of the said Road Traffic Act, 1961, or for purposes incidental to such user and for no other purpose, or

50 (c) which is used as a hearse and for no other purpose.

(3) *Subsection (1)* of this section shall not have effect in relation to vehicles specified in Article 3 of the Imposition of Duties (No. 170) (Excise Duties) (Vehicles) Order, 1968, as amended by the Imposition of Duties (No. 216) (Excise Duties) (Vehicles) Order, 1975.

S.I. No. 68 of 1968.  
S.I. No. 5 of 1975.



(4) Proceeds of the variations of duties effected by this section, calculated in such manner as the Minister for Finance may direct, shall, notwithstanding section 3 of the Act of 1952, be disregarded in any determination of a sum to be issued out of the Central Fund under section 2 (1) of the Act of 1920. 5

## PART VI

### MISCELLANEOUS

Capital Services  
Redemption  
Account.  
1950, No. 18.

80.—(1) In this section—

“the principal section” means section 22 of the Finance Act, 1950;

“the 1975 amending section” means section 54 of the Finance Act, 1975;

“the twenty-sixth additional annuity” means the sum charged on the Central Fund under *subsection (4)* of this section;

“the Minister”, “the Account” and “capital services” have the same meanings respectively as they have in the principal section. 15

(2) In relation to the twenty-nine successive financial years commencing with the financial year ending on the 31st day of December, 1976, subsection (4) of the 1975 amending section shall have effect with the substitution of “£7,122,533” for “£7,272,655”.

(3) Subsection (6) of the 1975 amending section shall have effect 20 with the substitution of “£4,496,112” for “£4,681,565”.

(4) A sum of £9,472,954 to redeem borrowings, and interest thereon, in respect of capital services shall be charged annually on the Central Fund or the growing produce thereof in the thirty successive financial years commencing with the financial year ending 25 on the 31st day of December, 1976.

(5) The twenty-sixth additional annuity shall be paid into the Account in such manner and at such times in the relevant financial year as the Minister may determine.

(6) Any amount of the twenty-sixth additional annuity not ex- 30 ceeding £6,097,945 in any financial year, may be applied towards defraying the interest on the public debt.

(7) The balance of the twenty-sixth additional annuity shall be applied in any one or more of the ways specified in subsection (6) of the principal section. 35

Repeals.

81.—(1) The enactment mentioned in *column (2)* of *Part I* of the *Fifth Schedule* to this Act is hereby repealed to the extent specified in *column (3)* of that Schedule.

(2) The enactment mentioned in *column (2)* of *Part II* of the *Fifth Schedule* to this Act is hereby repealed to the extent specified 40 in *column (3)* of that Schedule.

(3) (a) *Subsection (1)* of this section shall be deemed to have come into operation on the 6th day of April, 1976.

(b) *Subsection (2)* of this section shall be deemed to have 45 come into operation on the 1st day of March, 1976.

Care and manage-  
ment of taxes and  
duties.

82.—All taxes and duties (except the excise duties on mechanically propelled vehicles) imposed by this Act are hereby placed under the care and management of the Revenue Commissioners.



83.—(1) This Act may be cited as the Finance Act, 1976.

Short title,  
construction and  
commencement.

- 5 (2) *Part I* of this Act (so far as relating to income tax, including sur-tax) shall be construed together with the Income Tax Acts and (so far as relating to corporation profits tax) shall be construed together with *Part V* of the Finance Act, 1920, and the enactments amending or extending that Part and (so far as relating to corporation tax) shall be construed together with the Corporation Tax Acts and (so far as relating to capital gains tax) shall be construed together with the Capital Gains Tax Act, 1975.

1975, No. 20.

- 10 (3) *Part II* of this Act, so far as it relates to customs, shall be construed together with the Customs Acts and the said *Part II*, so far as it relates to duties of excise, shall be construed together with the Statutes which relate to the duties of excise and the management of those duties.

- 15 (4) *Part III* of this Act shall be construed together with the Stamp Act, 1891, and the enactments amending or extending that Act. 1891, c. 39.

- 20 (5) *Part IV* of this Act shall be construed together with the Value-Added Tax Act, 1972, and the enactments amending or extending that Act.

(6) *Part I* of this Act shall, save as is otherwise expressly provided therein, be deemed to have come into force and shall take effect as on and from the 6th day of April, 1976.

- 25 (7) Any reference in this Act to any other enactment shall, except so far as the context otherwise requires, be construed as a reference to that enactment as amended by or under any other enactment including this Act.

## FIRST SCHEDULE

### AMENDMENT OF ENACTMENTS

#### PART I

Section 10.

#### *Amendments Consequential on Changes in Personal Reliefs*

The Income Tax Act, 1967, is hereby amended in accordance with the following provisions of this paragraph :

(i) In section 138—

(a) in subsection (1), for “£920”, in each place where it occurs, there shall be substituted “£1,010”, for “£575” there shall be substituted “£620”, and for “£1,035” there shall be substituted “£1,125”,

(b) in subsection (2), for “£575”, in each place where it occurs, there shall be substituted “£620”, and for “£635” there shall be substituted “£685”.

(ii) In section 141, in subsection (1A), for “£230” there shall be substituted “£240” and for “£310”, in each place where it occurs, there shall be substituted “£320”.

#### PART II

Section 61.

#### *Amendments Consequential on Certain Amendments of Value-Added Tax Act, 1972*

Number and Year (1)	Short Title (2)	Amendment (3)
No. 22 of 1972	Value-Added Tax Act, 1972.	In section 1 (1) the following definition shall be inserted: “ ‘fur skin’ means any skin with the fur, hair or wool attached except skin of woolled sheep or lamb;”, In section 3 (5) (b) “either of the rates” shall be substituted for “the rate”.



# FIRST SCHEDULE—continued

Number and Year (1)	Short Title (2)	Amendment (3)
		<p>In section 10 (2A) (b) (ii) (inserted by the Finance Act, 1975) "either of the rates" shall be substituted for "the rate".</p> <p>In section 10—</p> <p>(a) in subsection (7), "10 per cent." shall be substituted for "14·81 per cent." (inserted by the Finance Act, 1973), and</p> <p>(b) in subsection (8) (b), "30 per cent." shall be substituted for "45 per cent." (inserted by the Finance Act, 1973).</p> <p>In section 11—</p> <p>(a) in subsection (2) (b) (inserted by the Finance Act, 1975) "a rate" shall be substituted for "the rate", and</p> <p>(b) in subsection (3), "paragraph (xxix)" shall be substituted for "paragraph (xxxii)".</p> <p>In section 15—</p> <p>(a) in subsection (1), the following paragraph shall be substituted for paragraph (b):</p> <p>"(b) (i) on goods of a kind specified in Part I of the Fourth Schedule at the rate specified in section 11 (1) (c) (i) on the value of the goods,</p> <p>(ii) on goods of a kind specified in Part II of the Fourth Schedule at the rate specified in section 11 (1) (c) (ii) on the value of the goods, and"</p> <p>and</p> <p>(b) in subsection (4) (b), "10 per cent." shall be substituted for "14·81 per cent." (inserted by the Finance Act, 1973).</p>

Section 37.

## SECOND SCHEDULE

### RATES OF EXCISE DUTY ON SPIRITS

Description of Spirits	Rate of Duty
	£
For every gallon computed at proof of spirits of any description not mentioned hereinafter and imported mixtures and preparations containing spirits .. ..	26·0376
For every gallon of imported perfumed spirits entered in such manner as to indicate that the strength is not to be tested .. .. .	41·660
For every gallon of imported liqueurs, cordials, mixtures and other preparations in bottle entered in such manner as to indicate that the strength is not to be tested ..	35·151



### THIRD SCHEDULE

Section 38.

#### RATES OF EXCISE DUTY ON TOBACCO

Description of Tobacco	Rate of Duty
	£
Unmanufactured tobacco:	
Unstripped or unstemmed:	
Containing 10% or more by weight of moisture the lb.	6-789
Other .. .. . the lb.	6-989
Stripped or stemmed:	
Containing 10% or more by weight of moisture the lb.	6-789
Other .. .. . the lb.	6-989
Manufactured tobacco:	
Cigars .. .. . the lb.	6-817
Cigarettes .. .. . the lb.	6-843
Cavendish or negrohead:	
Manufactured in bond .. .. . the lb.	6-889
Other .. .. . the lb.	6-914
Snuff:	
Containing more than 13% by weight of moisture .. .. . the lb.	6-814
Other .. .. . the lb.	6-914
Reconstituted or homogenised tobacco:	
Containing 10% or more by weight of moisture the lb.	6-789
Other .. .. . the lb.	6-989
Other:	
Hard pressed tobacco .. .. . the lb.	5-643
Other pipe tobacco .. .. . the lb.	6-606
Other manufactured tobacco .. .. . the lb.	6-831

### FOURTH SCHEDULE

Section 39.

#### PART I

#### RATES OF EXCISE DUTY ON WINE

Description of Wine	Rate of Duty
	£
<i>Still</i>	
Not exceeding 25° of proof spirit .. .. . the gallon	2-299
Exceeding 25° but not exceeding 30° of proof spirit .. .. . the gallon	2-611
Exceeding 30° of proof spirit .. .. . the gallon	3-480
<i>Sparkling</i> .. .. . the gallon	4-498
<i>Wine whether still or sparkling exceeding 42° of proof spirit</i>	
An additional duty for every degree or fraction of a degree above 42° of proof spirit .. .. . the gallon	0-175



**PART II**  
**RATES OF EXCISE DUTY ON MADE WINE**

Description of Made Wine	Rate of Duty
<i>Still</i>	£
Not exceeding 25° of proof spirit .. .. the gallon	1·921
Exceeding 25° but not exceeding 30° of proof spirit .. .. the gallon	1·991
Exceeding 30° of proof spirit .. .. the gallon	2·302
<i>Sparkling</i> .. .. the gallon	3·201
<i>Whether still or sparkling exceeding 42° of proof spirit</i>	
An additional duty for every degree or fraction of a degree above 42° of proof spirit .. the gallon	0·141

**FIFTH SCHEDULE**  
**ENACTMENTS REPEALED**

*Section 81.*

**PART I**

Number and Year (1)	Short Title (2)	Extent of Repeal (3)
No. 6 of 1967	Income Tax Act, 1967.	Section 125 (a). In section 157 (c), the words from “, and salaries” to “to the Bank”.  In section 557, the words “and Rule 6 of Schedule 2”.  In Schedule 2, Rules 5, 6 and 7.

**PART II**

Number and Year (1)	Short Title (2)	Extent of Repeal (3)
No. 22 of 1972	Value-Added Tax Act, 1972.	Section 11 (1) (b). Section 12 (1) (b). Section 13. In section 17— (a) subsections (2) and (4),  (b) in subsection (6), the words “, otherwise than as required by section 13, ”,  (c) in subsection (7), the words from “and an amendment of an invoice” to the end of the subsection,  (d) in subsection (8), the words “or subsection (2), as may be appropriate,” and  (e) in subsection (10) (a), the words from “or goods or services” to “to a registered person”.  In section 26— (a) in subsection (1), the numerals “13,”, and  (b) in subsection (2), the words “otherwise than under and in accordance with section 13,”.  In section 32 (1)— (a) paragraph (f), and  (b) in paragraph (w), the words from “and the treatment” to the end of the paragraph.  Section 35 (1) (c).







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BILLE

*dá ngairtear*

Acht do mhuirearú agus d'fhorchur dleachtanna áirithe custam agus ioncaim intíre (lena n-áirítear mál), do leasú an dlí a bhaineann le custaim agus ioncam intíre (lena n-áirítear mál) agus do dhéanamh tuilleadh forálacha i dtaobh airgeadais.

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*Meastar a bheith rite ag dhá Theach an Oireachtais, 26 Bealtaine, 1976*

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BAILE ÁTHA CLIATH:  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR.

Le ceannach díreach ón Oifig Díolta Foilseachán Rialtais An Stuara, Árd Oifig an Phoist, Baile Átha Cliath, nó trí aon díoltóir leabhar.

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An Act to charge and impose certain duties of customs and inland revenue (including excise), to amend the law relating to customs and inland revenue (including excise) and to make further provisions in connection with finance.

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*Deemed to have been passed by both Houses of the Oireachtas, 26th May, 1976*

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