



AN BILLE UM RATAI AR THALAMH TALMHAIOCHTA
(FAOISEAMH), 1978
RATES ON AGRICULTURAL LAND (RELIEF) BILL, 1978

EXPLANATORY MEMORANDUM

1. The Agricultural Grant is paid to county councils to enable them to give abatement of rates to occupiers of agricultural land in their rating areas. It was first introduced in 1898, but the basis and distribution of the grant have since been altered by a succession of temporary Acts. The Rates on Agricultural Land (Relief) Act, 1976 expired on 31 December, 1977.

2. The Rates on Agricultural Land (Relief) Bill, 1978 provides for the continuation with certain modifications up to 31 December, 1979, of the scheme for the relief of rates on agricultural land which applied in 1976 and 1977. In relation to 1978 the reliefs as modified are—

- (a) For land valuations up to and including £20, the relief will be 100 per cent of the general rate in the £—these holdings will in effect be derated;
- (b) For land valuations greater than £20 but not greater than £33, the relief will be 100 per cent of the general rate in the £ on the first £20 of the land valuation—rates will in effect be payable on the portion of the valuations in excess of £20 only;
- (c) For land valuations greater than £33 but less than £75 (the income tax threshold applicable to full-time farmers on the 1 January, 1978) the relief will be 80 per cent of the general rate in the £ on the first £20 of the land valuation and 30 per cent of the general rate in the £ on the portion of the valuation in excess of £20.

3. *Section 1 (1)* of the Bill provides that the scheme of allowances will apply in relation to the local financial years 1978 and 1979. *Section 1 (2)* provides that the allowances will not apply to a person the rateable valuation of whose land holdings exceeds the income tax threshold for full-time farmers applicable on 1st day of January in the relevant local financial year. This threshold was £75 on the 1st day of January, 1978.

*An Roinn Comhshaoil,
Feabhra, 1978.*



AN BILL UM RATAI AR THAIAM TAIMHAICHTA
(TAOISEAMH) 1978
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EXPLANATORY MEMORANDUM

1. The Agricultural Grant is paid to county councils to enable them to give abatement of rates to occupiers of agricultural land in their rating areas. It was first introduced in 1898, but the basis and the distribution of the grant have since been altered by a succession of Acts. The Rates on Agricultural Land (Relief) Act 1976 was passed on 31 December 1977.

2. The Rates on Agricultural Land (Relief) Bill 1978 provides for the continuation with certain modifications up to 31 December 1979 of the relief for the relief of rates on agricultural land which applied in 1976 and 1977. In relation to 1978 the relief is modified as follows:

(a) For land valuations up to and including £20, the relief will be 100 per cent of the general rate in the £—these holdings will in effect be de-rated;

(b) For land valuations greater than £20 but not greater than £25, the relief will be 100 per cent of the general rate in the £ on the first £20 of the land valuation—rates will in effect be payable on the portion of the valuation in excess of £20 only;

(c) For land valuations greater than £25 but less than £250, the income tax threshold applicable to full-time farmers on the 1 January, 1978, the relief will be 30 per cent of the general rate in the £ on the first £20 of the land valuation and 50 per cent of the general rate in the £ on the portion of the valuation in excess of £20, 1977, 1978 and 1979.

3. Section 1 (1) of the Bill provides that the scheme of allowances will apply in relation to the local financial years 1978 and 1979. Section 1 (2) provides that the allowances will not apply to a person the taxable valuation of whose land holdings exceeds the income tax threshold for full-time farmers applicable on 1st day of January in the relevant local financial year. This threshold was £25 on the 1st day of January, 1978.

In Brian Conboy.
Dublin, 1978.