

[Second list of additional and substitute amendments.]

## DÁIL ÉIREANN

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### AN BILLE AIRGEADAIS, 1983—AN COISTE FINANCE BILL, 1983—COMMITTEE

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#### *Leasuithe Breise agus Ionadacha* *Additional and Substitute Amendments*

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#### SECTION 17

*Section opposed.*

—Michael O'Kennedy.

#### *Amendment to Amendment 29*

a.1. In the definition of "financial institution" in subsection (1) by the insertion of the following paragraph after paragraph (b):

"(c) a Building Society."

—Tomás Mac Giolla, Proinsias De Rossa.

#### SECTION 24

38a. In page 31, after line 30, to insert the following subsections:

- "(3) (a) Subject to *paragraph (c)*, this subsection applies to any amount which, as respects an accounting period of a company ending on a date later than the 5th day of April, 1982, and earlier than the 6th day of April, 1983, would, apart from *paragraph (b)*, fall to be treated by virtue of section 31A of the Finance Act, 1975, as a trading receipt of the company's trade for that accounting period.
- (b) Notwithstanding any provision to the contrary, an amount to which this subsection applies in relation to a company shall not be treated as a trading receipt of the company's trade for the accounting period mentioned in *paragraph (a)* but shall be treated as a trading receipt of that trade for the earliest accounting period of the company ending after the 5th day of April, 1983.
- (c) This subsection shall not have effect as respects a trade of a company where the provisions of subsection (10) (inserted by the Finance Act, 1977) of the said section 31A apply in relation to an accounting period of the company ending before the 6th day of April, 1983.
- (4) (a) Subject to *paragraph (c)*, this subsection applies to any amount which, as respects an accounting period ending on a date later than the 5th day of April, 1982, and earlier than the 6th day of April, 1983, would, apart from *paragraph (b)*, fall to be treated by virtue of section 12 of the Finance Act, 1976, as a trading receipt of a person's trade for that accounting period.



SECTION 24—*continued.*

(b) Notwithstanding any provision to the contrary, an amount to which this subsection applies in relation to a person shall not be treated as a trading receipt of a person's trade for the accounting period mentioned in *paragraph (a)* but shall be treated as a trading receipt of that trade for the next succeeding accounting period.

(c) This subsection shall not have effect as respects a trade where the provisions of subsection (8) (inserted by the Finance Act, 1977) of the said section 12 apply in relation to the accounting period mentioned in *paragraph (a)*.”  
—An tAire Airgeadais.

[This amendment is in substitution for amendment No. 38a on the additional and substitute list of amendments.]

SECTION 81

*Section opposed.*

—Michael O’Kennedy, Michael Noonan.