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**AN BILLE AIRGEADAIS, 1985**  
**FINANCE BILL, 1985**

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

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AN BILLE AIRGEADAIS, 1985  
FINANCE BILL, 1985

# 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, INCOME LEVY, CORPORATION TAX AND CAPITAL GAINS  
TAX

### CHAPTER I

#### *Income Tax*

1.—As respects the year 1985-86 and subsequent years of assess-  
ment, the Finance Act, 1980, is hereby amended—

Amendment of  
provisions relating  
to exemption from  
income tax.

20 (a) in subsection (2) of section 1, by the substitution of “£5,300”  
for “£5,000” (inserted by the Finance Act, 1984) and of  
“£2,650” for “£2,500” (inserted by the Finance Act, 1984),  
and

25 (b) in subsection (6) of section 2, by the substitution of “£6,000”  
for “£5,600” (inserted by the Finance Act, 1984), of  
“£7,000” for “£6,600” (inserted by the Finance Act, 1984),  
of “£3,000” for “£2,800” (inserted by the Finance Act,  
1984) and of “£3,500” for “£3,300” (inserted by the Fin-  
ance Act, 1984),

30 and the said subsections (2) and (6), as so amended, are set out in  
the Table to this section.

#### TABLE

(2) In this section “the specified amount” means—

35 (a) in a case where the individual would, apart from this section, be entitled  
to a deduction specified in section 138 (a) of the Income Tax Act, 1967,  
£5,300, and

(b) in any other case, £2,650.

(6) In this section “the specified amount” means—

(a) in a case where the individual would, apart from this section, be entitled  
to a deduction specified in paragraph (a) of the said section 138, £6,000;



Provided that, if at any time during the year of assessment either the individual or his spouse was of the age of seventy-five years or upwards, "the specified amount" means £7,000;

(b) in any other case, £3,000:

Provided that, if at any time during the year of assessment the individual was of the age of seventy-five years or upwards, "the specified amount" means £3,500.

Alteration of rates of income tax.

2.—Section 2 of the Finance Act, 1984, is hereby amended, as respects the year 1985-86 and subsequent years of assessment, by the substitution of the following Table for the Table to the said section:

"TABLE

PART I

Part of taxable income (1)	Rate of tax (2)	Description of rate (3)
The first £4,500 ... ..	35 per cent.	the standard rate
The next £2,800 ... ..	48 per cent. }	the higher rates
The remainder ... ..	60 per cent. }	

PART II

Part of taxable income (1)	Rate of tax (2)	Description of rate (3)
The first £9,000 ... ..	35 per cent.	the standard rate
The next £5,600 ... ..	48 per cent. }	the higher rates
The remainder ... ..	60 per cent. }	

Personal reliefs.

3.—(1) Where a deduction falls to be made from the total income of an individual for the year 1985-86 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 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 1984-85 (2)	Amount to be deducted from total income for 1985-86 and subsequent years (3)
	£	£
Income Tax Act, 1967:		
section 138		
(married man) ... ..	3,600	3,800
(widowed person) ... ..	2,300	2,400
(widow bereaved in the year of assessment) ... ..	3,600	3,800
(single person) ... ..	1,800	1,900
section 141		
(incapacitated child) ... ..	500	600
Finance Act, 1969:		
section 3		
(housekeeper taking care of incapacitated person) ... ..	2,000	2,500
Finance Act, 1971:		
section 11		
(blind person) ... ..	500	600
(both spouses blind) ... ..	1,200	1,400



(2) Section 2 of the Finance Act, 1982, section 3 of the Finance Act, 1984, and section 8 of the Finance Act, 1984, shall have effect subject to the provisions of this section.

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

4.—The Income Tax Act, 1967, is hereby amended, as respects the year 1985-86 and subsequent years of assessment, by the substitution of the following section for section 138A (inserted by the Finance Act, 1980)—

Amendment of section 138A (additional allowance for widows and others in respect of children) of Income Tax Act, 1967.

10       “138A.—(1) (a) This section applies to an individual who is not entitled to a deduction mentioned in paragraph (a) or paragraph (b) (ii) of section 138.

15               (b) In this section ‘a qualifying child’ means, in relation to any claimant and year of assessment—

(i) a child—

(I) who is born in the year of assessment, or

20               (II) who, at the commencement of the year of assessment, is under the age of 16 years, or

25               (III) who, if over the age of 16 years at the commencement of the year of assessment—

(A) is receiving full-time instruction at any university, college, school or other educational establishment, or

30               (B) is permanently incapacitated by reason of mental or physical infirmity from maintaining himself and had become so permanently incapacitated before he had attained the age of 21 years or had become so permanently incapacitated after attaining the age of 21 years but while he had been in receipt of full-time instruction as aforesaid,

35

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and

45               (ii) a child who is a child of the claimant or, not being such a child, is in the custody of the claimant and is maintained by the claimant at his own expense for the whole or part of the year of assessment.



(2) Subject to subsection (3), if the claimant, being an individual to whom this section applies, proves in the case of a year of assessment that a qualifying child is resident with him for the whole or part of the year he shall be entitled, if he is an individual to whom paragraph (b) (i) of section 138 applies, to a deduction of £1,400 or, if he is an individual to whom paragraph (c) of section 138 applies, to a deduction of £1,900: 5

Provided that this section shall not apply for any year of assessment in the case of a husband or a wife where the wife is living with her husband, or in the case of a man and woman who are living together as man and wife. 10

(3) A claimant shall be entitled to only one deduction under subsection (2) for any year of assessment irrespective of the number of qualifying children resident with him in that year.

(4) (a) The references in subsection (1) (b) to a child receiving full-time instruction at an educational establishment shall include references to a child undergoing training by any person (hereafter in this subsection referred to as 'the employer') for any trade or profession in such circumstances that the child is required to devote the whole of his time to the training for a period of not less than two years. 15 20

(b) For the purpose of a claim in respect of a child undergoing training the inspector may require the employer to furnish particulars with respect to the training of the child in such form as may be prescribed by the Revenue Commissioners. 25

(5) No deduction shall be allowed under this section for any year of assessment in respect of any child who is entitled in his own right to an income exceeding £720 in that year, except that if the amount of the excess is less than the deduction which apart from this subsection would be allowable, a deduction reduced by that amount shall be allowed: 30

Provided that in calculating the income of the child for the purposes of the foregoing provision no account shall be taken of any income to which the child is entitled as the holder of a scholarship, bursary or other similar educational endowment. 35

(6) If any question arises as to whether any person is entitled to an allowance under this section in respect of a child who is over the age of 16 years, as being a child who is receiving such full-time instruction as aforesaid, the Revenue Commissioners may consult the Minister for Education. 40

(7) In subsection (1) (b) (ii) the reference to a child of the claimant includes a reference to a stepchild of his, an illegitimate child of his if he has married the other parent after the child's birth and an adopted child of his in respect of whom an adoption order under the Adoption Acts, 1952 to 1976, is in force." 45

Amendment of section 6 (special allowance in respect of P.R.S.I. for 1982-83) of Finance Act, 1982.

5.—Section 6 of the Finance Act, 1982, shall have effect for the purpose of ascertaining the amount of income on which an individual referred to therein is to be charged to income tax for the year 1985-86, as if in subsection (2)— 50



(a) "1985-86" were substituted for "1982-83", and

(b) "£286" were substituted for "£312", in each place where it occurs.

6.—(1) The Income Tax Act, 1967, is hereby amended, as respects  
5 emoluments arising in the year 1986-87 and subsequent years of  
assessment, by the substitution of the following section for section  
125: Amendment of  
section 125  
(application of  
PAYE) of Income  
Tax Act, 1967.

10 "125.—This Chapter applies to all emoluments except emol-  
uments which are emoluments in respect of which the employer  
has been notified by the inspector that they are emoluments  
which arise from an office or employment and from which, in the  
opinion of the inspector having regard to the circumstances of  
the office or employment or to the amount of the emoluments,  
15 the deduction of tax by reference to the provisions of this Chapter  
is impracticable:

20 Provided that the inspector may, if a change in the circum-  
stances of the office or employment or in the amount of the  
emoluments so warrants, cancel such notification by notice in  
writing given to the employer and this Chapter shall then apply  
to payments of emoluments arising from the office or employment  
made after the date of such notice."

(2) Any notice issued by or on behalf of the Revenue Commis-  
sioners under section 125 of the Income Tax Act, 1967, prior to the  
6th day of April, 1986, shall not apply or have effect in relation to  
25 emoluments arising in the year 1986-87 or any subsequent year of  
assessment.

7.—Section 142A (inserted by the Finance Act, 1982) of the Income  
Tax Act, 1967, is hereby amended in subsection (2), as respects the  
year 1985-86 and subsequent years of assessment— Amendment of  
section 142A  
(allowance for rent  
paid by certain  
tenants) of Income  
Tax Act, 1967.

30 (a) by the substitution in paragraph (a) (i) of "fifty-five years"  
for "sixty years" (inserted by the Finance Act, 1984), and

(b) by the substitution in paragraph (b) of "£1,500" for "£1,000"  
and of "£750" for "£500",

35 and the said paragraphs (a) (i) and (b), as so amended, are set out in  
the Table to this section.

#### TABLE

(i) at any time during the year of assessment he was of the age of fifty-  
five years or upwards, and

(b) In this subsection "the relevant limit" means—

40 (i) in the case of a claimant who is entitled to a deduction under section  
138(a), £1,500, and

(ii) in any other case, £750.



Amendment of  
section 344  
(exemption of  
interest on certain  
deposits) of Income  
Tax Act, 1967.

8.—Section 344 of the Income Tax Act, 1967, is hereby amended, as respects the year 1985-86 and subsequent years of assessment, by the substitution for subsections (1) and (2) (inserted by the Finance Act, 1980) of the following subsections:

“(1) Where the total income of an individual for the year of assessment includes, or would but for this section include, any sums (in this section referred to as ‘the said sums’) paid or credited in respect of interest on—

(a) deposits with a trustee savings bank or with the Post Office Savings Bank, or

(b) deposits with any of the commercial banks,

the said sums shall be disregarded for all the purposes of the Income Tax Acts if or in so far as the said sums do not exceed the specified amount:

Provided that the provisions of this Act as regards the making by the individual of a return of his total income shall apply as if this section had not been enacted.

(1A) (a) Subject to paragraph (b), in this section ‘specified amount’ means—

(i) in the case of sums representing interest on deposits mentioned in paragraph (a) of subsection (1), £120:

Provided that, if at any time during the year of assessment the individual was of the age of sixty-five years or upwards, ‘specified amount’, in the case of such sums, means £240;

(ii) in the case of sums representing interest on deposits mentioned in paragraph (b) of subsection (1), £50:

Provided that, if at any time during the year of assessment the individual was of the age of sixty-five years or upwards, ‘specified amount’, in the case of such sums, means £100.

(b) The total sums to be disregarded under this section in the case of an individual shall not exceed the appropriate specified amount mentioned in paragraph (a) (i).

(2) For the purposes of subsection (1) the question whether or how far the said sums exceed the appropriate specified amount shall, where by virtue of section 194 a woman’s income is deemed to be her husband’s, be determined separately as regards the part of his income which is his by virtue of that section and the part which is his apart from that section.”

Amendment of  
provisions relating  
to estimation of tax  
due.

9.—The Finance Act, 1968, is hereby amended, as respects estimates of tax due made on or after the passing of this Act—

(a) in section 7 (5), by the deletion of “or section 8”, and



(b) in section 8—

(i) in subsection (1)—

5 (I) by the substitution for “Where the Revenue Commissioners have reason to believe” of “Where the inspector, or such other officer as the Revenue Commissioners may nominate to exercise the powers conferred by this section (hereafter in this section referred to as ‘other officer’), has reason to believe”,

10 (II) by the substitution for “they may make an estimate” of “the inspector or other officer may make an estimate”, and

(III) by the substitution of “his” for “their”,

(ii) in paragraph (a) of subsection (2)—

15 (I) by the substitution for “the Revenue Commissioners” of “the inspector or other officer”, and

(II) by the substitution for “fourteen days” of “thirty days”,

and

20 (iii) in subsection (4), by the substitution for “the Revenue Commissioners” of “the inspector or other officer”,

and the said section 7 (5), the said subsection (1) (apart from paragraphs (a), (b) and (c) thereof), the said paragraph (a) of subsection (2) and the said subsection (4), as so amended, are set out in the  
25 Table to this section.

#### TABLE

(5) The Revenue Commissioners may nominate any of their officers to perform any acts and discharge any functions authorised by this section to be performed or discharged by the Revenue Commissioners.

30 (1) Where the inspector, or such other officer as the Revenue Commissioners may nominate to exercise the powers conferred by this section (hereafter in this section referred to as “other officer”), has reason to believe that the total amount of tax which an employer was liable under the regulations to remit in respect of the respective income tax months comprised in any year of assessment was greater  
35 than the amount of tax (if any) paid by the employer in respect of the said months then, without prejudice to any other action which may be taken, the inspector or other officer may make an estimate in one sum of the total amount of tax which in his opinion should have been paid in respect of the income tax months comprised in that year and may serve notice on the employer specifying—

40 (2) Where notice is served on an employer under subsection (1)—

(a) the employer may, if he claims that the total amount of tax or the balance of tax remaining unpaid is excessive, on giving notice in writing to the inspector or other officer within the period of thirty days from the service of the notice, appeal to the Appeal Commissioners,

45 (4) A notice given by the inspector or other officer under subsection (1) may extend to two or more years of assessment.

10.—(1) (a) In this section—

“farm land” means land in the State wholly or mainly occupied for the purposes of husbandry and includes

Exemption of certain income from leasing of farm land.



a building (other than a building or part of a building used as a dwelling) situated on the land and used for the purposes of farming that land;

"lease", "lessee", "lessor" and "rent" have the meanings respectively assigned to them by Chapter VI of Part IV of the Income Tax Act, 1967; 5

"qualifying lease" means a lease of farm land which—

- (i) is in writing or is evidenced in writing, and
- (ii) is for a definite term of five years or more, and 10
- (iii) is made on an arm's length basis between a qualifying lessor or qualifying lessors and a lessee or lessees who is, or each of whom is, a qualifying lessee in relation to the qualifying lessor or the qualifying lessors; 15

"qualifying lessee", in relation to a qualifying lessor or to qualifying lessors, means an individual—

- (i) who is not connected with the qualifying lessor or with any of the qualifying lessors, and 20
- (ii) who uses any farm land leased by him from the qualifying lessor or the qualifying lessors for the purposes of a trade of farming carried on by him solely or in partnership;

"qualifying lessor" means an individual who— 25

- (i) is of the age of 55 years or upwards or who is permanently incapacitated by reason of mental or physical infirmity from carrying on a trade of farming, and
- (ii) has not, after the 30th day of January, 1985, 30 leased the farm land which is the subject of the qualifying lease from a person or persons, who is, or one of whom is, connected with him, on terms which are not such as might have been expected to be 35 included in a lease if the negotiations for the lease had been at arm's length;

"the specified amount", in relation to any surplus or surpluses (within the meaning of section 81 (4) of the Income Tax Act, 1967) arising in respect of the rent 40 or the rents from any farm land let under a qualifying lease or qualifying leases, means—

- (i) the amount of that surplus or the aggregate amount of those surpluses, or
- (ii) £2,000, or 45
- (iii) where the rent or rents were not receivable in respect of a full year's letting or lettings, such amount as bears to £2,000 the same



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proportion as the amount of the rent or the aggregate amount of the rents bears to the amount of the rent or the aggregate amount of the rents which would be receivable for a full year's letting or lettings,

whichever is the least.

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- (b) A person shall be regarded for the purposes of this section as connected with another person if he would be so regarded in accordance with the provisions of section 16 of the Finance (Miscellaneous Provisions) Act, 1968.

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(2) Where for the year 1985-86 or any subsequent year of assessment the total income of a qualifying lessor consists of or includes any profits or gains chargeable to tax under Case V of Schedule D and any surplus or surpluses (within the meaning of section 81 (4) of the Income Tax Act, 1967) arising in respect of the rent or rents from any farm land let under a qualifying lease or qualifying leases has been or have been taken into account in computing the amount of those profits or gains, the qualifying lessor shall, in arriving at that total income, be entitled to a deduction of—

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- (a) the specified amount in relation to the surplus or surpluses, or

- (b) the amount of the profits or gains,

whichever is the lesser.

25

(3) The amount of any deduction due under *subsection (2)* shall, where by virtue of section 194 (inserted by the Finance Act, 1980) of the Income Tax Act, 1967, a woman's income is deemed to be her husband's, be determined separately as regards the part of his income which is his by virtue of that section and the part which is his apart from that section, and where the provisions of section 197 of that Act apply any deduction allowed by virtue of the said *subsection (2)* shall be allocated to the husband and to the wife as if they were not married.

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(4) (a) For the purposes of *subsection (2)*, where a single qualifying lease relates to both farm land and other property, goods or services, only such amount, if any, of the surplus arising in respect of the rent payable under the lease as is determined by the inspector and after such apportionments of rent, expenses and other deductions as are necessary, according to the best of his knowledge and judgment, to be properly attributable to the lease of the farm land shall be treated as a surplus arising in respect of a rent from farm land let under a qualifying lease.

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(b) Any amount which, by virtue of *paragraph (a)*, is determined by the inspector may be amended by the Appeal Commissioners or by the Circuit Court on the hearing, or the re-hearing, of an appeal against that determination.

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(5) For the purposes of determining the amount of any relief to be granted under the provisions of this section, the inspector may, by notice in writing, require the lessor to furnish such information as the inspector considers necessary.

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(6) All such provisions of the Income Tax Acts as apply in relation



to the deductions specified in sections 138 to 143 of the Income Tax Act, 1967, shall, with any necessary modifications, apply in relation to a deduction under this section.

## CHAPTER II

### *Income Levy*

5

Application of section 16 (income levy) of Finance Act, 1983, for 1985-86.

11.—Section 16 of the Finance Act, 1983, as amended by section 10 of the Finance Act, 1984, shall apply and have effect for the year beginning on the 6th day of April, 1985, and ending on the 5th day of April, 1986 (in this section referred to as “the contribution year 1985-86”), as it applies and has effect for the contribution year 1984-85 (within the meaning of the said section 16), subject to the modification that, for the contribution year 1985-86, the references to “£96” and “£5,000” in the proviso (inserted by the Finance Act, 1984) to subsection (2) shall be construed as references to “£102” and “£5,300”, respectively.

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## CHAPTER III

### *Income Tax, Corporation Tax and Capital Gains Tax*

Amendment of section 550 (interest on overdue tax) of Income Tax Act, 1967.

12.—Section 550 of the Income Tax Act, 1967, shall have effect, and shall be deemed always to have had effect, as if in subsection (4) “and the provisions of section 4 of the Preferential Payments in Bankruptcy (Ireland) Act, 1889, and sections 98 and 285 of the Companies Act, 1963,” were inserted before “shall apply”.

20

Amendment of Chapter III (Income Tax: Relief for Investment in Corporate Trades) of Part I of Finance Act, 1984.

13.—Chapter III of Part I of the Finance Act, 1984, is hereby amended—

(a) in section 11 (1), in the definition of “associate”, by the insertion after “participator” of “, except that the reference in paragraph (a) of that section to a relative of a participator shall be excluded from such meaning”,

25

(b) in section 12 (4), by the substitution of the following paragraph for paragraph (b):

30

“(b) if the company is not carrying on that trade at the time when the shares are issued, unless the company—

(i) expends not less than 80 per cent. of the money subscribed for the shares on research and development work which is connected with and undertaken with a view to the carrying on of the trade, and begins to carry on the trade within three years after that time,

35

or

40

(ii) otherwise begins to carry on the trade within two years after that time.”,



(c) in section 15, by the insertion in paragraph (b) of subsection (7) of "and section 26 (2)," after "subsection",

(d) in section 26—

(i) by the deletion in paragraph (b) of subsection (1)—

5 (I) of "was incorporated in the State and", and

(II) in subparagraph (ii), of "wholly or mainly in the State",

and

10 (ii) by the substitution, in subsection (2), of the following paragraph for paragraph (a):

"(a) that the subsidiary is a 51 per cent. subsidiary of the qualifying company;"

and

15 (e) in section 27 (8), by the substitution of the following paragraphs for paragraphs (d) and (e):

20 "(d) that any amounts received by way of dividends or interest are, subject to a commission in respect of management expenses at a rate not exceeding a rate which shall be specified in the deed of trust under which the fund has been established, to be paid without undue delay to the participants,

25 (e) that any charges to be made by way of management or other expenses in connection with the establishment, the running, the winding down or the terminating of the fund shall be at a rate not exceeding a rate which shall be specified in the deed of trust under which the fund is established,"

30 and the said definition of "associate", the said paragraph (b) of subsection (7) of section 15, and the said paragraph (b) of subsection (1) of section 26, as so amended, are set out in the Table to this section.

#### TABLE

35 "associate" has the same meaning in relation to a person as it has by virtue of section 103 (3) of the Corporation Tax Act, 1976, in relation to a participator, except that the reference in paragraph (a) of that section to a relative of a participator shall be excluded from such meaning;

40 (b) In this subsection and section 26 (2), "51 per cent. subsidiary", in relation to any company, has the meaning assigned to it, for the purposes of the Corporation Tax Acts, by section 156 of the Corporation Tax Act, 1976.

(b) the subsidiary or each subsidiary is a company—

(i) falling within section 15 (2) (a), or

45 (ii) which exists solely for the purpose of carrying on any trade which consists solely of any one or more of the following trading operations—

(I) the purchase of goods or materials for use by the qualifying company or its subsidiaries,

(II) the sale of goods or materials produced by the qualifying company or its subsidiaries,



or

(III) the rendering of services to or on behalf of the qualifying company or its subsidiaries.

Amendment of section 18 (profits from the occupation of certain lands) of Finance Act, 1969.

14.—(1) Section 18 of the Finance Act, 1969, is hereby amended—

- (a) as respects income tax for the year 1985-86 and subsequent years of assessment, and 5
- (b) as respects corporation tax for an accounting period ending on or after the 6th day of April, 1985—

by the substitution in subsection (2) of the following paragraph for paragraph (b): 10

- “(b) (i) to the owner of a stallion which is ordinarily kept on land in the State from the sale of services of mares within the State by the stallion or to the part-owner of such a stallion from the sale of such services or of rights to such services, or 15
- (ii) to the part-owner of a stallion which is ordinarily kept on land outside the State from the sale of services of mares by the stallion or of rights to such services where the part-owner carries on in the State a trade which consists of or includes bloodstock breeding, and it is shown to the satisfaction of the inspector or, on appeal, to the satisfaction of the Appeal Commissioners, that the part-ownership of the stallion was acquired and is held primarily for the purposes of the service by the stallion of mares owned or partly owned by the part-owner of the stallion in the course of that trade, or”. 20 25

(2) This section shall not apply to profits or gains arising before the 6th day of April, 1985.

Amendment of section 21 (payments to universities) of Finance Act, 1973.

15.—The Finance Act, 1973, is hereby amended, as respects the year 1985-86 and subsequent years of assessment, by the substitution of the following section for section 21: 30

“Payments to universities and other approved bodies.

21.—(1) Where a person carrying on a trade or profession—

(a) pays any sum— 35

(i) on or after the 6th day of April, 1973, to an Irish university, or

(ii) on or after the 6th day of April, 1985, to an approved body,

for the purpose of enabling the university or the approved body to undertake research in, or engage in the teaching of, approved subjects, and 40

(b) the sum so paid is not income to which section 439 of the Income Tax Act, 1967, applies, 45



the sum so paid shall, if not otherwise so deductible, be deducted as an expense in computing the profits or gains of the person's trade or profession.

(2) For the purposes of this section—

5 'approved body' means—

(a) the National Institute for Higher Education, Dublin,

(b) the National Institute for Higher Education, Limerick,

10 (c) the College of Industrial Relations, Ranelagh, Dublin, or

(d) any of the following colleges established under the provisions of the Vocational Education Act, 1930—

15 (i) colleges forming part of the Dublin Institute of Technology,

(ii) the Limerick College of Art, Commerce and Technology, or

(iii) regional technical colleges;

20 'approved subjects' means—

(a) industrial relations,

(b) marketing, or

25 (c) any other subject which is approved for the purposes of this section by the Minister for Finance.”.

16.—(1) (a) In this section—

Gifts to the  
President's Award  
Scheme.

“tax” means income tax or corporation tax, as the case may be;

30 “the President's Award Scheme” means the award scheme known as “‘Gaisce’—The President's Award” established under the patronage of Uachtarán na hÉireann by trust deed dated the 28th day of March, 1985.

(b) This section applies to a gift of money which—

35 (i) is made on or before the 5th day of April, 1986, to the trustees of the President's Award Scheme to be applied by them for the purposes of that scheme, and

40 (ii) is not deductible in computing for the purposes of tax the profits or gains of a trade or profession or is not income to which the provisions of section 439 of the Income Tax Act, 1967, apply.



(2) Where a person proves that he has made a gift to which this section applies and claims relief from tax by reference thereto, the provisions of *subsection (3)* or, as the case may be, *subsection (4)* shall apply.

(3) For the purposes of income tax for the year of assessment in which a person makes a gift to which this section applies, the amount thereof shall, subject to *subsection (4)*, be deducted from or set off against any income of the person chargeable to income tax for that year and tax shall, where necessary, be discharged or repaid accordingly; and the total income of the person or, where the person is a wife whose husband is assessed to income tax in accordance with the provisions of section 194 (inserted by the Finance Act, 1980) of the Income Tax Act, 1967, the total income of the husband shall be calculated accordingly:

Provided that relief under this section shall not be given to a person for a year of assessment—

(a) if the amount of the gift (or the aggregate of the amounts of gifts) made by him in that year, being a gift or gifts, as the case may be, to which this section applies, does not exceed £100, or

(b) to the extent to which the amount of the gift (or the aggregate of the amounts of gifts) made by him in that year, being a gift or gifts, as the case may be, to which this section applies, exceeds £10,000.

(4) (a) Subject to *paragraph (b)*, where a gift to which this section applies is made by a company the amount thereof shall, for the purposes of corporation tax, be deemed to be a loss incurred by the company in a separate trade in the accounting period of the company in which the gift is made.

(b) No relief under this section shall be given to a company in respect of a gift (or the aggregate of the amounts of gifts) made by it in any period of twelve months ending on the 5th day of April, being a gift or gifts, as the case may be, to which this section applies—

(i) if the amount of the gift (or the aggregate of the amounts of those gifts) does not exceed £100, or

(ii) to the extent to which the amount of the gift (or the aggregate of the amounts of those gifts) exceeds £10,000.

Farming:  
amendment of  
provisions relating  
to relief in respect  
of increase in stock  
values.

17.—(1) Section 31A (inserted by the Finance Act, 1976) of the Finance Act, 1975, is hereby amended by the substitution of “1985” for “1984” (inserted by the Finance Act, 1984)—

(a) in paragraph (iv) (inserted by the Finance Act, 1979) of the proviso to subsection (4) (a), and

(b) in each place where it occurs in subsections (7) and (9) (inserted by the Finance Act, 1984),

and the said paragraph (iv), the said subsection (7) (apart from the proviso) and the said subsection (9) (apart from the proviso), as so amended, are set out in the Table to this subsection.



## TABLE

(iv) a deduction shall not be allowed under the provisions of this section in computing a company's trading income for any accounting period which ends on or after the 6th day of April, 1985.

5 (7) Where in relation to an accounting period a company's opening stock value exceeds its closing stock value, the amount of the excess (in this section referred to as the company's "decrease in stock value") shall, if the accounting period ends on a date before the 6th day of April, 1985, be treated in the computation of the  
10 company's trading income for the purposes of corporation tax, as a trading receipt of the company's trade for that accounting period:

(9) In the computation of a company's trading income for the purposes of corporation tax for any accounting period which ends on or after the 6th day of April, 1985, in which there is a decrease in stock value, there shall be treated as  
15 a trading receipt of the company's trade for that accounting period the amount (if any) by which A exceeds the aggregate of B and C

where—

A is the aggregate amount of the company's decreases in stock value in all accounting periods which ended on or after the 6th day of April, 1985,  
20 B is the aggregate amount of the company's increases in stock value in all accounting periods which ended on or after the 6th day of April, 1985, and  
C is the aggregate of the amounts which under this subsection are treated as trading receipts of the company's trade for preceding accounting periods:

25 (2) Section 12 of the Finance Act, 1976, is hereby amended—

(a) by the substitution in subsection (3) of "1985-86" for "1984-85" (inserted by the Finance Act, 1984), and

(b) by the substitution of "1985" for "1984" in each place where it occurs in subsections (5) and (6) (inserted by the Finance  
30 Act, 1984),

and the said subsection (3), the said subsection (5) (apart from the proviso) and the said subsection (6) (apart from the proviso), as so amended, are set out in the Table to this subsection.

## TABLE

35 (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 1985-86.

40 (5) In the computation of a person's trading profits for an accounting period in which there is a decrease in stock value and which ends on a date in the period from the 6th day of April, 1976, to the 5th day of April, 1985, the amount of that decrease shall be treated as a trading receipt of the trade for that accounting period:

45 (6) In the computation of a person's trading profits for any accounting period in which there is a decrease in stock value and which ends on or after the 6th day of April, 1985, there shall be treated as a trading receipt of the trade for that accounting period the amount (if any) by which A exceeds the aggregate of B and C

where—

50 A is the aggregate amount of the person's decreases in stock value in all accounting periods which ended on or after the 6th day of April, 1985,

B is the aggregate amount of the person's increases in stock value in all accounting periods which ended on or after the 6th day of April, 1985, and

55 C is the aggregate of the amounts which are treated as trading receipts of the person's trade for preceding accounting periods which ended on or after the 6th day of April, 1985:



(3) This section shall have effect only as respects a trade of farming.

Amendment of  
Chapter VIII  
(stock relief) of Part  
I of Finance Act,  
1984.

18.—Chapter VIII of Part I of the Finance Act, 1984, is hereby amended—

(a) in subsection (3) of section 49, by the substitution of “1985” for “1984”, and

5

(b) in the definition of “relevant year” in section 51, by the insertion after “1984-85” of “or 1985-86”,

and the said subsection and the said definition, as so amended, are set out in the Table to this section.

#### TABLE

10

(3) A company shall not be entitled to a deduction under this section for any accounting period which ends before the 6th day of April, 1983, or after the 5th day of April, 1985.

“relevant year” means the year 1984-85 or 1985-86;

Application of  
section 31 (building  
societies) of  
Corporation Tax  
Act, 1976.

19.—(1) Subject to *subsections* (2) and (3), section 40 (1) of the Finance Act, 1977 (as extended by section 52 of the Finance Act, 1980) shall have effect in relation to the year 1985-86 as it has effect in relation to the years 1980-81 and 1981-82 with the modification that the reduced rate which, by virtue of the said section 40 (1) (as extended by this section) would, for the year 1985-86, be 70 per cent. of the standard rate shall, for that year, be 80 per cent. of the standard rate.

15

20

(2) The Revenue Commissioners and any building society may, as respects the year 1985-86, enter into relevant arrangements but modified, to such extent as shall be directed by the Minister for Finance, in so far as they relate to the sums on which tax is to be calculated in part at the standard rate and in part at a reduced rate.

25

(3) Any amount representing income tax which, under an assessment made for a year of assessment (being the year 1985-86 or any subsequent year of assessment), a building society is liable to account for and pay by virtue of relevant arrangements entered into by the Revenue Commissioners and the society as respects that year of assessment shall be payable in two equal instalments as follows—

30

(a) the first instalment on the 1st day of October in that year of assessment or, if it is later, on the day next after the day on which the assessment is made, and

35

(b) the second instalment on the 1st day of April in that year of assessment or, if it is later, on the day next after the day on which the assessment is made,

and the provisions of the Income Tax Acts 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.

40

(4) In this section—

“building society” has the same meaning as in section 31 of the Corporation Tax Act, 1976;

45



“relevant arrangements” means arrangements of the kind referred to in the said section 31.

- 20.—Each of the provisions of the Income Tax Act, 1967, which are specified in the Table to this section and which were inserted by the Corporation Tax Act, 1976, shall have effect as if the reference therein to the 1st day of April, 1985 (as provided for in section 35 of the Finance Act, 1984) were a reference to the 1st day of April, 1988.

Continuation of certain capital allowances.

## TABLE

- Subsection (4) (d) of section 251 (initial allowances)
- 10 Subsection (2A) (a) of section 254 (industrial building allowance)
- Paragraph (ii) of the proviso to subsection (1) and paragraph (ii) of the proviso to subsection (3) of section 264 (annual allowances)
- Paragraph (iii) of the proviso to subsection (1) of section 265 (balancing allowances and balancing charges)

- 15 21.—(1) (a) In this section—

“the principal section” means section 23 of the Finance Act, 1981;

Rented residential accommodation: deduction for expenditure on refurbishment.

“refurbishment”, in relation to a building, means either or both of the following, that is to say:

- 20 (i) the carrying out of any works of construction, reconstruction, repair or renewal, and
- (ii) the provision or improvement of water, sewerage or heating facilities,

- 25 where the carrying out of such works, or the provision of such facilities, is certified by the Minister for the Environment, in any certificate of reasonable cost granted by him in relation to any house contained in the building, to have been necessary for the purposes of ensuring the suitability as a dwelling of any house
- 30 in the building and whether or not the number of houses in the building, or the shape or size of any such house, is altered in the course of such refurbishment;

- 35 “relevant expenditure” means expenditure incurred in the qualifying period on the refurbishment of a specified building, other than expenditure attributable to any part (hereafter in this section referred to as a “non-residential unit”) of the building which, upon completion of the refurbishment, is not a house; and, for the purposes of this definition, where expenditure is attributable to the specified building in general (and not directly to any particular house or non-residential unit comprised in the building upon completion of the refurbishment) such an amount of that expenditure shall be deemed to be attributable to a
- 40 non-residential unit as bears to the whole of that expenditure the same proportion as the total floor area of the non-residential unit bears to the total floor area of the building;
- 45



“specified building” means a building in which, prior to the refurbishment to which relevant expenditure relates, there are two or more houses and which, upon completion of the refurbishment, contains (whether in addition to any non-residential unit or not) two or more houses. 5

- (b) This section shall be construed together with the principal section.

(2) As respects relevant expenditure, the principal section and subsections (2) to (4) of section 29 of the Finance Act, 1983, shall, with any necessary modifications, apply as if the relevant expenditure had been incurred on the construction of the specified building to which that expenditure relates and as if— 10

- (a) in the principal section—

- (i) in paragraph (ii) of the definition of “qualifying lease”, the reference to the relevant cost of a house were a reference to the market value of the house on the date of completion of the refurbishment to which the relevant expenditure relates: 15

Provided that, in the case of a house which is a part of a building and which is not saleable apart from the building of which it is a part, the market value of the house on that date shall, for the purposes of this paragraph, be taken to be an amount which bears to the market value of the building on that date the same proportion as the total floor area of the house bears to the total floor area of the building, 20 25

- (ii) in the said paragraph (ii) and in the proviso to subsection (2), respectively, the references to a premium or, as the case may be, to a premium or other sum were references to a premium, or a premium or other sum, which is payable on or subsequent to the date of completion of the refurbishment to which the relevant expenditure relates or which, if payable before that date, is so payable by reason of, or otherwise in connection with, the carrying out of the refurbishment, 30 35

- (iii) the following definition were substituted for the definition of “qualifying period”:

“ ‘qualifying period’ means the period commencing on the 1st day of April, 1985, and ending on the 31st day of March, 1987;”, 40

- (iv) the following paragraph were substituted for paragraph (iv) of the definition of “qualifying premises”:

“(iv) which, on the date of completion of the refurbishment to which the relevant expenditure (within the meaning of *section 21* of the *Finance Act, 1985*) relates, is let (or, if it is not let on that date, is, without having been used after that date, first let) in its entirety under a qualifying lease and thereafter throughout the remainder of the relevant period (save for 45 50



reasonable periods of temporary disuse between the ending of one qualifying lease and the commencement of another such lease) continues to be let under such a lease;”,

- 5 (v) the definition of “relevant cost” and subsections (6) (b) and (7) (b) were deleted,
- (vi) the definition of “relevant period” had effect as if the period mentioned in the definition were a period of ten years beginning with the date of the completion of the refurbishment to which the expenditure relates or, if the premises was not let under a qualifying lease on that date, the period of ten years beginning with the date of the first such letting after the date of such completion,
- 10
- 15 (vii) in subsection (1) (c), the reference to the date of the first letting of the premises under a qualifying lease were a reference to the date of commencement of the relevant period, in relation to the premises, determined as respects the refurbishment to which the relevant expenditure relates,
- 20
- (viii) the references in subsection (3) to relevant cost were deleted and the references therein to expenditure were references to relevant expenditure,
- (ix) the references in subsections (6) (a) and (7) (a) to the relevant price paid on the sale were references to—
- 25
- (I) the net price paid on the sale, or
- (II) in case only a part of the relevant expenditure falls to be treated, for the purposes of subsection (2) of that section, as having been incurred in the qualifying period, the amount which bears to the said net price the same proportion as that part bears to the whole of that expenditure,
- 30
- (x) the references in subsection (7) (a) to a house being used were references to the house being used subsequent to the incurring of the relevant expenditure,
- 35
- (xi) in subsection (9) (a), “section 5” were substituted for “section 4”, and
- (xii) in subsection (11), “or under *section 21 of the Finance Act, 1985*” were inserted after “section 24”,
- 40 and

(b) in subsections (2), (3) and (4) of the said section 29, references to expenditure to which that section applies were references to relevant expenditure.

(3) This section shall not apply in the case of any refurbishment unless it is shown that planning permission, in so far as it is required, in respect of the work carried out in the course of the refurbishment has been granted under the Local Government (Planning and Development) Acts, 1963 to 1983, or that such planning permission was not required.



(4) Expenditure in respect of which a person is entitled, by virtue of this section, to relief under the principal section shall not include any expenditure in respect of which any person is entitled to a deduction, relief or allowance under any provision of the Tax Acts other than the principal section. 5

(5) For the purposes of this section, expenditure shall not be regarded as incurred by a person in so far as it has been or is to be met directly or indirectly by the State, by any board established by statute or by any public or local authority.

Extension of  
application of relief  
for conversion of  
certain buildings.

22.—(1) Section 24 of the Finance Act, 1981, and section 30 of the Finance Act, 1983, shall apply with any necessary modifications to expenditure incurred in the period commencing on the 1st day of April, 1985, and ending on the 31st day of March, 1987, on the conversion into a house of a building not previously in use as a dwelling as they apply to expenditure incurred on the conversion into two or more houses of a building which, prior to the conversion, had not been in use as a dwelling or had been in use as a single dwelling. 10 15

(2) For the purposes of section 24 of the Finance Act, 1981, and section 30 of the Finance Act, 1983, or, as the case may be, of those sections as applied by *subsection (1)*, expenditure incurred on the conversion of a building shall be deemed to include expenditure incurred in the period commencing on the 1st day of April, 1985, and ending on the 31st day of March, 1987, in the course of the conversion, on either or both of the following, that is to say: 20

(a) the carrying out of any works of construction, reconstruction, repair or renewal, and 25

(b) the provision or improvement of water, sewerage or heating facilities,

in relation to the building or any outoffice appurtenant thereto or usually enjoyed therewith, but shall not be deemed to include— 30

(i) any expenditure in respect of which any person is otherwise entitled to a deduction, relief or allowance under any provision of the Tax Acts, or

(ii) any expenditure attributable to any part (hereafter in this section referred to as a “non-residential unit”) of the building which, upon completion of the conversion, is not a house. 35

(3) For the purposes of *paragraph (ii)* of *subsection (2)*, where expenditure is attributable to a building in general (and not directly to any particular house or non-residential unit comprised in the building upon completion of the conversion) such an amount of that expenditure shall be deemed to be attributable to a non-residential unit as bears to the whole of that expenditure the same proportion as the total floor area of the non-residential unit bears to the total floor area of the building. 40 45

(4) For the purposes of the application, by virtue of this section, of relief under section 23 of the Finance Act, 1981, to any expenditure, that section shall have effect as if the following definition were substituted for the definition of “qualifying period”:

“ ‘qualifying period’ means the period commencing on the 1st day of April, 1985, and ending on the 31st day of March, 1987; ”. 50



(5) For the purposes of this section, expenditure shall not be regarded as incurred by a person in so far as it has been or is to be met directly or indirectly by the State, by any board established by statute or by any public or local authority.

5

#### CHAPTER IV

#### Corporation Tax

23.—(1) Subject to *subsection (2)*, section 6 of the Corporation Tax Act, 1976, is hereby amended, as respects accounting periods ending on or after the 28th day of February, 1985, by the substitution for  
10 subsection (4) of the following subsection:

Time for payment  
of corporation tax.

“(4) Corporation tax assessed for an accounting period shall be paid within six months from the end of the accounting period or, if it is later, within two months from the making of the assessment.”.

15 (2) If, but for *subsection (1)*, the corporation tax assessed for an accounting period ending on or after the 28th day of February, 1985, and before the 28th day of February, 1987, would be payable in two instalments and the second such instalment would, if the assessment had been made on the day immediately following the end of the  
20 accounting period, be payable within such an interval from the end of the accounting period as is more than—

(a) nine months, if the accounting period ends before the 28th day of February, 1986, or

25 (b) twelve months, if the accounting period ends on or after that date,

then, as respects such an accounting period, *subsection (1)* shall not have effect and paragraph (b) of section 6(4) of the Corporation Tax Act, 1976, shall have effect as if, in subparagraph (ii) (as amended by section 27 of the Finance Act, 1982) there were substituted for  
30 “six” where it first occurs—

(i) “nine”, if the accounting period ends before the 28th day of February, 1986, and

(ii) “twelve”, if the accounting period ends on or after that date.

24.—Notwithstanding any provision of the Corporation Tax Acts,  
35 income—

Exemption of  
certain income of  
Housing Finance  
Agency, p.l.c.

(a) arising to the Housing Finance Agency, p.l.c. in any accounting period ending after the 8th day of February, 1982, from the business of making loans and advances under section 5 of the Housing Finance Agency Act, 1981, and

40 (b) which, but for this section, would have been chargeable to corporation tax under Case I of Schedule D,

shall be exempt from corporation tax.



## CHAPTER V

### *Advance Corporation Tax*

Extension of  
section 52  
(transitional  
reduction of  
advance  
corporation tax) of  
Finance Act, 1983.

25.—Section 52 of the Finance Act, 1983, is hereby amended—

(a) in subsection (1), by the substitution of “1985” for “1984”,  
and

5

(b) in subsection (2), by the substitution of—

(i) “1985” for “1984”, and

(ii) “1986” for “1985” (inserted by the Finance Act, 1984)  
in each place where it occurs,

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

### TABLE

52.—(1) Notwithstanding anything in this Chapter, the amount of advance  
corporation tax which a company shall be liable to pay in respect of distributions  
made by it in an accounting period ending on or before the 31st day of December,  
1985, shall be one-half of the amount of advance corporation tax which, apart from  
this section, the company would have been liable to pay in respect of those  
distributions.

15

(2) Where part of an accounting period of a company falls before the 1st day of  
January, 1986, and the other part falls in a period beginning on that date, this  
Chapter shall apply as if the part ending on the 31st day of December, 1985, and  
the part beginning on the 1st day of January, 1986, were two separate accounting  
periods.

20

### PART II

#### CUSTOMS AND EXCISE

25

Interpretation (*Part  
II*).

26.—In this Part “the Order of 1975” means the Imposition of  
Duties (No. 221) (Excise Duties) Order, 1975 (S.I. No. 307 of 1975).

Tobacco products.

27.—(1) In this section and in the *Second Schedule* “cigarettes”,  
“cigars”, “cavendish or negrohead”, “hard pressed tobacco”, “other  
pipe tobacco”, “smoking tobacco”, “chewing tobacco” and “tobacco  
products” have the same meanings as they have in the Finance (Excise  
Duty on Tobacco Products) Act, 1977, as amended by the Imposition  
of Duties (No. 243) (Excise Duty on Tobacco Products) Order, 1979  
(S.I. No. 296 of 1979).

30

(2) The duty of excise on tobacco products imposed by section 2 of  
the Finance (Excise Duty on Tobacco Products) Act, 1977, shall be  
charged, levied and paid, as on and from the 31st day of January,  
1985, at the several rates specified in the *Second Schedule* in lieu of  
the several rates specified in the Third Schedule to the Finance Act,  
1984.

40

Cider and perry.

28.—The second column of the Fifth Schedule to the Finance Act,  
1984, shall be amended, as on and from the 31st day of January, 1985,  
by the substitution of “£0.69” and “£3.00” for “£0.53” and “£2.60”,  
respectively.



29.—(1) The duty of excise on mineral hydrocarbon light oil imposed by paragraph 11 (1) of the Order of 1975 shall be charged, levied and paid, as on and from the 31st day of January, 1985, at the rate of £25.56 per hectolitre in lieu of the rate specified in section 73 (2) of the Finance Act, 1984. Hydrocarbons.

(2) The duty of excise on hydrocarbon oil imposed by paragraph 12 (1) of the Order of 1975 shall be charged, levied and paid, as on and from the 31st day of January, 1985, at the rate of £18.99 per hectolitre in lieu of the rate specified in section 73 (6) of the Finance Act, 1984.

(3) In respect of hydrocarbon oil used on or after the 1st day of February, 1985, for the purpose specified in section 35 (5) (b) of the Finance Act, 1981, the amount of any repayment allowed under the said section shall be the amount of excise duty paid on the quantity of oil so used, in lieu of the amount referred to in section 60 (9) of the Finance Act, 1983.

30.—Paragraph (a) of section 75 (2) of the Finance Act, 1980, is hereby amended— Mechanical lighters.

(a) with effect as on and from the 31st day of January, 1985, by the substitution of “£0.30” for “£0.20”, and

(b) with effect as on and from the 1st day of March, 1985, by the substitution of “£0.40” for “£0.30” (inserted by this section).

31.—The duty on bets imposed by section 24 of the Finance Act, 1926, shall (subject and without prejudice to the provisions of section 20 of the Finance Act, 1931) be charged, levied and paid on bets entered into on or after the 4th day of February, 1985, at the rate of ten per cent. of the amount of the bet in lieu of the rate of twenty per cent. mentioned in section 41 of the Finance Act, 1975. Bets.

32.—(1) In this section “the Act” means the Finance (Excise Duties) (Vehicles) Act, 1952. Excise duty on mechanically propelled vehicles (new rates).

(2) The Act shall, as respects licences under section 1 thereof taken out for periods beginning on or after the 1st day of March, 1985, be amended by the substitution in paragraph 4 of Part I of the Schedule thereto of—

(a) “£30” for “£15” (inserted by the Finance Act, 1983), in subparagraph (a),

(b) “£30” for “£15” (inserted by the Finance Act, 1983), in subparagraph (b) (inserted by the Finance Act, 1973), and

(c) “£30” for “£15” (inserted by the Finance Act, 1983), in subparagraph (c) (inserted by the Finance Act, 1973).

(3) Subject to subsections (4) and (5), the Act shall, as respects licences under section 1 thereof taken out for periods beginning on or after the 1st day of March, 1985, be amended by the substitution in Part I of the Schedule thereto (as amended by section 80 of the Finance Act, 1984) of the following subparagraph for subparagraph (d) of paragraph 6:



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

not exceeding 8 horse-power	£8.50 for each unit or part of a unit of horse-power	5
exceeding 8 horse-power and not exceeding 12 horse-power	£11 for each unit or part of a unit of horse-power	
exceeding 12 horse-power and not exceeding 15 horse-power	£13 for each unit or part of a unit of horse-power	10
exceeding 15 horse-power and not exceeding 16 horse-power	£14 for each unit or part of a unit of horse-power	15
exceeding 16 horse-power and not exceeding 20 horse-power	£16 for each unit or part of a unit of horse-power	20
exceeding 20 horse-power	£17 for each unit or part of a unit of horse-power	
electrically propelled	£58”.	25

(4) *Subsection (3)* shall not have effect in relation to any vehicle—

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

(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.

(5) *Subsection (3)* shall not have effect in relation to vehicles specified in Article 3 of the Imposition of Duties (No. 170) (Excise Duties) (Vehicles) Order, 1968 (S.I. No. 68 of 1968), as amended by the Imposition of Duties (No. 216) (Excise Duties) (Vehicles) Order, 1975 (S.I. No. 5 of 1975).

Excise duties on mechanically propelled vehicles (conversion from horse-power to cubic centimetres).

33.—(1) In this section “the Act” means the Finance (Excise Duties) (Vehicles) Act, 1952, and any reference to cubic centimetres is a reference to the cylinder capacity of an engine as referred to in the Act.

(2) The Act shall, as respects licences under section 1 of the Act for periods beginning on or after the 1st day of October, 1985, be amended—



- 5 (a) by the substitution, in subparagraph (c) of paragraph 6 (as amended by the Finance Act, 1960, and the Finance Act, 1983) of Part I of the Schedule thereto, of "not exceeding 1,012 cubic centimetres" for "not exceeding 8 horse-power", of "exceeding 1,012 cubic centimetres" for "exceeding 8 horse-power", and of "£2 for each 125 cubic centimetres or part thereof" for "£2 for each unit or part of a unit of horse-power",
- 10 (b) by the substitution of the following subparagraph for subparagraph (cc) (inserted by the Finance Act, 1961, and amended by the Finance Act, 1983) of paragraph 6 of Part I of the Schedule thereto:
- 15 "(ci) vehicles (commonly known as fork lift trucks) designed and constructed for the purpose of loading and unloading goods where the person taking out the licence shows to the satisfaction of the licensing authority that the vehicle is used on public roads only—
- 20 (a) for the purpose of proceeding to and from the site where it is to be used for loading and unloading, and when so proceeding neither carries nor hauls any load other than such as is necessary for its propulsion or equipment,
- 25 (b) as part of the process of loading or unloading, for the purpose of conveying goods for a distance of not more than half of a mile to and from the site where it is loading or unloading—
- not exceeding 1,012  
cubic centimetres or  
electrically propelled £16
- 30 exceeding 1,012 cubic  
centimetres ... .. £2 for each 125 cubic  
centimetres or part  
thereof",
- 35 (c) by the substitution of the following subparagraph for subparagraph (ccc) (inserted by the Finance Act, 1983) of paragraph 6 of Part I of the Schedule thereto:
- "(cii) any vehicle which is used as a hearse and for no other purpose—
- 40 not exceeding 1,012  
cubic centimetres or  
electrically propelled £26.00
- 45 exceeding 1,012 cubic  
centimetres but not  
exceeding 1,137 cubic  
centimetres ... .. £29.00
- exceeding 1,137 cubic  
centimetres but not  
exceeding 1,262 cubic  
centimetres ... .. £33.00



exceeding 1,262 cubic  
centimetres but not  
exceeding 1,387 cubic  
centimetres ... .. £39.00

exceeding 1,387 cubic  
centimetres ... .. £44.00",

5

(d) by the substitution of the following subparagraphs for subparagraph (d) (inserted by section 71 (5) of the Finance Act, 1982) of paragraph 6 of Part I of the Schedule thereto:

"(ciii) any vehicle (excluding a taxi) which is used 10  
as a small public service vehicle within the  
meaning of the Road Traffic Act, 1961, and  
for no other purpose—

not exceeding 1,012  
cubic centimetres ... .. £24.00 15

exceeding 1,012 cubic  
centimetres but not  
exceeding 1,137 cubic  
centimetres ... .. £27.00

exceeding 1,137 cubic  
centimetres but not  
exceeding 1,262 cubic  
centimetres ... .. £30.00 20

exceeding 1,262 cubic  
centimetres but not  
exceeding 1,387 cubic  
centimetres ... .. £33.00 25

exceeding 1,387 cubic  
centimetres but not  
exceeding 1,512 cubic  
centimetres ... .. £36.00 30

exceeding 1,512 cubic  
centimetres but not  
exceeding 1,637 cubic  
centimetres ... .. £39.00 35

exceeding 1,637 cubic  
centimetres but not  
exceeding 1,762 cubic  
centimetres ... .. £42.00

exceeding 1,762 cubic  
centimetres but not  
exceeding 1,887 cubic  
centimetres ... .. £45.00 40

exceeding 1,887 cubic  
centimetres ... .. £50.00 45

(civ) any vehicle which is fitted with a taximeter  
and is lawfully used as a street service vehicle  
within the meaning of the Road Traffic Act,  
1961, or for purposes incidental to such user  
and for no other purpose— 50



	not exceeding 1,012 cubic centimetres ...	£24.00
5	exceeding 1,012 cubic centimetres but not exceeding 1,137 cubic centimetres ...	£27.00
	exceeding 1,137 cubic centimetres ...	£30.00",
10	(e) by the insertion of the following subparagraph after subparagraph (civ) (inserted by this section) in paragraph 6 of Part I of the Schedule thereto:	
15	“(cv) vehicles constructed or adapted for the carriage of more than eight persons which are owned by a youth or community organisation and which are used exclusively by the organisation solely for the purpose of conveying persons on journeys directly related to the activities of the organisation—	
20	not exceeding 137 cubic centimetres ...	£8.50
	exceeding 137 cubic centimetres but not exceeding 262 cubic centimetres	£17.00
25	exceeding 262 cubic centimetres but not exceeding 387 cubic centimetres	£25.50
	exceeding 387 cubic centimetres but not exceeding 512 cubic centimetres	£34.00
30	exceeding 512 cubic centimetres but not exceeding 637 cubic centimetres	£42.50
	exceeding 637 cubic centimetres but not exceeding 762 cubic centimetres	£51.00
35	exceeding 762 cubic centimetres but not exceeding 887 cubic centimetres	£59.50
40	exceeding 887 cubic centimetres but not exceeding 1,012 cubic centimetres ...	£68.00
45	exceeding 1,012 cubic centimetres but not exceeding 1,137 cubic centimetres ...	£99.00



exceeding 1,137 cubic centimetres but not exceeding 1,262 cubic centimetres ... ..	£110.00	
exceeding 1,262 cubic centimetres but not exceeding 1,387 cubic centimetres ... ..	£121.00	5
exceeding 1,387 cubic centimetres but not exceeding 1,512 cubic centimetres ... ..	£132.00	10
exceeding 1,512 cubic centimetres but not exceeding 1,637 cubic centimetres ... ..	£169.00	15
exceeding 1,637 cubic centimetres but not exceeding 1,762 cubic centimetres ... ..	£182.00	20
exceeding 1,762 cubic centimetres but not exceeding 1,887 cubic centimetres ... ..	£195.00	
exceeding 1,887 cubic centimetres ... ..	£224.00	25
electrically propelled	£58.00",	

(f) by the insertion in subparagraph (b) of paragraph 3 of Part I of the Schedule thereto after "Vehicles" of "(other than those referred to in subparagraph (c) of this paragraph)", 30

(g) by the insertion of the following subparagraph after subparagraph (b) of paragraph 3 of Part I of the Schedule thereto:

"(c) vehicles which are large public service vehicles within the meaning of the Road Traffic Act, 1961, and which are used only for the carriage of children, or children and teachers, being carried to or from school or to or from school-related physical education activities, and are either licensed under Article 60 of the Road Traffic (Public Service Vehicles) Regulations, 1963 (S.I. No. 191 of 1963), as amended, or owned or operated by a statutory transport undertaking— 35

not exceeding 1,012  
cubic centimetres or  
electrically propelled £22.00



	exceeding 1,012 cubic centimetres but not exceeding 1,137 cubic centimetres ... ..	£25.50
5	exceeding 1,137 cubic centimetres but not exceeding 1,262 cubic centimetres ... ..	£29.00
10	exceeding 1,262 cubic centimetres but not exceeding 1,387 cubic centimetres ... ..	£33.00
15	exceeding 1,387 cubic centimetres but not exceeding 1,512 cubic centimetres ... ..	£37.50
20	exceeding 1,512 cubic centimetres but not exceeding 1,637 cubic centimetres ... ..	£42.00
	exceeding 1,637 cubic centimetres but not exceeding 1,762 cubic centimetres ... ..	£46.50
25	exceeding 1,762 cubic centimetres but not exceeding 1,887 cubic centimetres ... ..	£51.00
30	exceeding 1,887 cubic centimetres ... ..	£55.00",

and

(h) by the substitution of the following subparagraph for subparagraph (d) (as amended by *section 32* of this Act) of paragraph 6 of Part I of the Schedule thereto:

35	“(d) other vehicles to which this paragraph applies—	
	not exceeding 137 cubic centimetres ... ..	£8.50
40	exceeding 137 cubic cen- timetres but not exceed- ing 262 cubic centimetres	£17.00
	exceeding 262 cubic cen- timetres but not exceed- ing 387 cubic centimetres	£25.50
45	exceeding 387 cubic cen- timetres but not exceed- ing 512 cubic centimetres	£34.00



exceeding 512 cubic centimetres but not exceeding 637 cubic centimetres	£42.50	
exceeding 637 cubic centimetres but not exceeding 762 cubic centimetres	£51.00	5
exceeding 762 cubic centimetres but not exceeding 887 cubic centimetres	£59.50	
exceeding 887 cubic centimetres but not exceeding 1,012 cubic centimetres	£68.00	10
exceeding 1,012 cubic centimetres but not exceeding 1,137 cubic centimetres	£99.00	15
exceeding 1,137 cubic centimetres but not exceeding 1,262 cubic centimetres	£110.00	20
exceeding 1,262 cubic centimetres but not exceeding 1,387 cubic centimetres	£121.00	25
exceeding 1,387 cubic centimetres but not exceeding 1,512 cubic centimetres	£132.00	
exceeding 1,512 cubic centimetres but not exceeding 1,637 cubic centimetres	£169.00	30
exceeding 1,637 cubic centimetres but not exceeding 1,762 cubic centimetres	£182.00	35
exceeding 1,762 cubic centimetres but not exceeding 1,887 cubic centimetres	£195.00	40
exceeding 1,887 cubic centimetres but not exceeding 2,012 cubic centimetres	£224.00	45
exceeding 2,012 cubic centimetres but not exceeding 2,137 cubic centimetres	£272.00	
exceeding 2,137 cubic		50



	centimetres but not exceeding 2,262 cubic centimetres ...	£288.00
5	exceeding 2,262 cubic centimetres but not exceeding 2,387 cubic centimetres ...	£304.00
10	exceeding 2,387 cubic centimetres but not exceeding 2,512 cubic centimetres ...	£320.00
	For each additional 125 cubic centimetres or part thereof ...	£17.00
15	electrically propelled	£58.00".

(3) Subparagraphs (1) and (2) of paragraph 5 of Part II of the Schedule to the Act are hereby repealed with effect from the 1st day of October, 1985.

(4) The Imposition of Duties (No. 170) (Excise Duties) (Vehicles) Order, 1968 (S.I. No. 68 of 1968), the Imposition of Duties (No. 216) (Excise Duties) (Vehicles) Order, 1975 (S.I. No. 5 of 1975), and paragraph 3 of the Imposition of Duties (No. 229) (Excise Duties) (Vehicles) Order, 1977 (S.I. No. 112 of 1977), are hereby revoked with effect from the 1st day of October, 1985.

25 34.—The Order of 1975 is hereby amended by the substitution in column (2) of the Fifth Schedule at reference number 2—

Reduction of duty on motor vehicle parts and accessories.

(a) with effect as on and from the 1st day of June, 1985, of "20 per cent." for "25 per cent." (inserted by section 67 of the Finance Act, 1982),

30 (b) with effect as on and from the 1st day of October, 1985, of "15 per cent." for "20 per cent." (inserted by this section), and

(c) with effect as on and from the 1st day of February, 1986, of "10 per cent." for "15 per cent." (inserted by this section).

35 35.—(1) An officer of Customs and Excise may, at all reasonable times, enter any premises on which the manufacture of table waters liable to a duty of excise is reasonably believed by the officer to be carried on and may there make such search and investigation and take such samples of such table waters, or of any beverage or liquor  
40 reasonably believed by the officer to be such table waters, or of any substance or mixture reasonably believed by the officer to be for use in the manufacture of such table waters, as the officer shall think proper, and may inspect and take copies of or extracts from any books or other documents there found reasonably believed by the officer to  
45 relate to any dealing in such table waters.

Provisions relating to excise duty on table waters.

(2) Any person who resists, obstructs or impedes an officer of Customs and Excise in the exercise of any power conferred on him by this section shall be guilty of an offence and shall be liable on summary conviction to an excise penalty of £500.



Amendment of  
Finance (New  
Duties) Act, 1916.

36.—Section 6 of the Finance (New Duties) Act, 1916, is hereby amended—

(a) in the second paragraph of subsection (1), by the substitution of “liable to forfeiture” for “forfeited” and of “£1,000” for “two hundred pounds” (inserted by section 43 of the Finance Act, 1969), and 5

(b) in the second paragraph of subsection (2), by the substitution of “an Excise penalty of £500” for “a fine not exceeding twenty pounds”,

and the said paragraphs of the said subsections (1) and (2), as so amended, are set out in the Table to this section. 10

#### TABLE

If any person acts in contravention of or fails to comply with any such regulation, the article in respect of which the offence is committed shall be liable to forfeiture, and the person committing the offence shall be liable in respect of each offence to an Excise penalty of £1,000. 15

If any person prevents or obstructs the entry of any officer so appointed he shall be liable on summary conviction to an Excise penalty of £500.

Amendment of  
section 26 (powers  
of entry and search  
for documents) of  
Finance Act, 1926.

37.—Subsection (1) of section 26 of the Finance Act, 1926, is hereby amended by the substitution of “, whether or not in the possession of such person, relating or believed by such officer to relate to the said business” for “relating to the said business” and the said subsection (1), as so amended, is set out in the Table to this section. 20

#### TABLE

(1) Any officer of customs and excise may at any time enter any premises in which the business of bookmaking is or is believed by such officer to be carried on and may there search for, inspect, and take copies of or extracts from any books, accounts, letters, and other documents there found relating or believed by such officer to relate to the said business of bookmaking and may further require any person found in such premises to produce all documents in such premises, whether or not in the possession of such person, relating or believed by such officer to relate to the said business. 25  
30

Amendment of  
section 43 (gaming  
machine licence  
duty) of Finance  
Act, 1975.

38.—Section 43 of the Finance Act, 1975, is hereby amended by the substitution in subsection (5) of “£1,000” for “£300” in both places where it occurs and the said subsection (5), as so amended, is set out in the Table to this section. 35

#### TABLE

(5) (a) A person who, in relation to any premises, contravenes subsection (3) shall be guilty of a separate offence in respect of each gaming machine made available for play on the premises and shall be liable on summary conviction to an excise penalty of £1,000 in respect of each offence, and the machine in respect of which the offence was committed shall be liable to forfeiture. 40

(b) A holder of a gaming machine licence who causes or permits one or more gaming machines in excess of the number specified in the licence to be made available for play on the premises to which the licence relates shall be guilty of a separate offence in respect of each gaming machine so caused or permitted to be made available for play and shall be liable on summary conviction to an excise penalty of £1,000 in respect of each offence and such number of machines as is equal to the difference between the number so specified and the number so made available shall be liable to forfeiture. 45  
50



39.—(1) Notwithstanding the provisions of any other enactment, proceedings instituted in the District Court for the recovery of any fine or penalty imposed under or by virtue of the statutes which relate to the duties of excise or to the management of those duties or under any instrument relating to the duties of excise or the management of those duties made under statute may be so instituted—

Proceedings in excise cases in the District Court.

(a) in case such fine or penalty relates to an offence connected with any of the duties imposed by paragraphs 4 and 5 of the Imposition of Duties (No. 236) (Excise Duties on Motor Vehicles, Televisions and Gramophone Records) Order, 1979 (S.I. No. 57 of 1979), within three years from the date of the commission of the offence, or

(b) in any other case, within one year from the date of the commission of the offence in respect of which such fine or penalty was imposed.

(2) Proceedings for the condemnation of any goods seized as liable to forfeiture under or by virtue of the statutes which relate to the duties of excise or to the management of those duties may be instituted in the District Court.

(3) Section 3 of the Excise Act, 1848, is hereby repealed.

(4) Section 75 (4) of the Finance Act, 1984, is hereby repealed.

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

Confirmation of Orders.

# TABLE

25	S.I. No. 252 of 1984	Imposition of Duties (No. 270) (Spirits) Order, 1984
	S.I. No. 352 of 1984	Imposition of Duties (No. 271) (Beer) Order, 1984
30	S.I. No. 353 of 1984	Imposition of Duties (No. 272) (Excise Duties on Motor Vehicles) Order, 1984
	S.I. No. 354 of 1984	Imposition of Duties (No. 273) (Excise Duty on Motor-cycles) Order, 1984
	S.I. No. 41 of 1985	Imposition of Duties (No. 274) (Televisions) Order, 1985

## PART III

### VALUE-ADDED TAX

41.—In this Part—

Interpretation (*Part III*).

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

“the Act of 1976” means the Finance Act, 1976;

40 “the Act of 1978” means the Value-Added Tax (Amendment) Act, 1978;



“the Act of 1983” means the Finance Act, 1983;

“the Act of 1984” means the Finance Act, 1984.

Amendment of  
section 5  
(rendering of  
services) of Principal  
Act.

42.—Section 5 (inserted by the Act of 1978) of the Principal Act is hereby amended by the deletion in subsection (6) of paragraph (d).

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

43.—Section 11 of the Principal Act is hereby amended— 5

(a) by the substitution of the following subsection for subsection (1) (inserted by the Act of 1978):

“(1) Tax shall be charged at whichever of the following rates is appropriate in any particular case—

(a) 23 per cent. of the amount on which tax is charge- 10  
able in relation to the supply of taxable goods or  
services, other than goods or services on which  
tax is chargeable at any of the rates specified in  
paragraphs (b), (c) and (d),

(b) zero per cent. of the amount on which tax is 15  
chargeable in relation to the supply of any goods  
in the circumstances specified in paragraph (i) of  
the Second Schedule or the supply of goods of a  
kind specified in paragraphs (v), (vii), (viii), (x),  
(xii) to (xva) and (xvii) to (xx) of that Schedule 20  
or the supply of services of a kind specified in  
that Schedule,

(c) 10 per cent. of the amount on which tax is charge-  
able in relation to the supply of goods or services  
of a kind specified in the Sixth Schedule, and 25

(d) 2.2 per cent. of the amount on which tax is  
chargeable in relation to the supply of live-  
stock.”,

(b) by the deletion of subsection (2) (inserted by the Act of 1978), 30

(c) in subsection (3) (inserted by the Act of 1978), by the deletion  
of “(apart from subsection (2))” in paragraph (b) (ii),

(d) in subsection (7) (inserted by the Act of 1976)—

(i) by the substitution in paragraph (e) (i) of “taxable  
goods” for “any goods to which, but for this subsec- 35  
tion, subsection (1) (a), subsection (1) (aa), subsec-  
tion (1) (aaa) or subsection (1) (b) would apply”, and

(ii) by the substitution in paragraph (e) (ii) of “taxable  
services” for “any services to which, but for this  
subsection, subsection (1) (a) or subsection (1) (b) 40  
would apply”,

and



(e) in subsection (8), by the substitution in paragraph (a) (inserted by the Finance Act, 1973) of "Second or Sixth" for "Second, Third, Sixth or Seventh".

44.—Section 12A (inserted by the Act of 1978) of the Principal Act is hereby amended by the substitution in subsection (1) of "2.2 per cent." for "2 per cent." (inserted by the Act of 1983).

Amendment of section 12A (special provisions for tax invoiced by flat-rate farmers) of Principal Act.

45.—Section 13 (inserted by the Act of 1978) of the Principal Act is hereby amended by the deletion in subsection (3) (c) of "or for hiring out for utilisation within the State".

Amendment of section 13 (remission of tax on goods exported, etc.) of Principal Act.

10 46.—Section 15 (inserted by the Act of 1978) of the Principal Act is hereby amended—

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

(a) by the substitution of the following subsection for subsection (1):

15                   “(1) Section 14 shall not apply to tax provided for by section 2 (1) (b) and that tax shall, subject to subsection (2), be charged—

(a) on goods of a kind specified in the Sixth Schedule at the rate specified in section 11 (1) (c) of the value of the goods,

20                   (b) on livestock at the rate specified in section 11 (1) (d) of the value of the goods, and

(c) on all other goods at the rate specified in section 11 (1) (a) of the value of the goods.”, and

25                   (b) by the deletion of subsection (4).

47.—Section 23 (inserted by the Act of 1978) of the Principal Act is hereby amended—

Amendment of section 23 (determination of tax due) of Principal Act.

(a) in subsection (1)—

30                   (i) by the substitution of “the inspector of taxes, or such other officer as the Revenue Commissioners may authorise to exercise the powers conferred by this section (hereafter referred to in this section as ‘other officer’), has reason to believe” for “the Revenue Commissioners have reason to believe”,

35                   (ii) by the substitution of “the Revenue Commissioners” for “them”,

(iii) by the substitution of “the inspector or other officer may” for “they may”, and

(iv) by the substitution of “his” for “their”, and

40                   (b) in subsection (2) (a), by the substitution of “the inspector or other officer” for “the Revenue Commissioners”.



Amendment of  
section 32  
(regulations) of  
Principal Act.

48.—Section 32 of the Principal Act is hereby amended—

- (a) by the insertion in subsection (1) after paragraph (w) of the following paragraph:

“(ww) the determination of average foot size for the purposes of paragraph (xix) of the Second Schedule;”,

and

- (b) by the substitution in subsection (2A) of “matters specified in subsection (1) (w) or (1) (ww)” for “matter specified in subsection (1) (w)”. 10

Amendment of  
First Schedule to  
Principal Act.

49.—The First Schedule (inserted by the Act of 1978) to the Principal Act is hereby amended by the insertion, after paragraph (vii), of the following paragraph:

“(viii) promotion of and admissions to live theatrical or musical performances, including circuses, but not including— 15

- (a) dances to which section 11 (7) relates, or

- (b) performances in conjunction with which facilities are available for the consumption of food or drink during all or part of the performance by persons attending the performance;”. 20

Amendment of  
Second Schedule to  
Principal Act.

50.—The Second Schedule (inserted by the Act of 1976) to the Principal Act is hereby amended—

- (a) by the substitution of the following paragraph for paragraph (xii): 25

“(xii) food and drink of a kind used for human consumption, excluding—

- (a) beverages chargeable with any duty of excise specifically charged on spirits, beer, wine, cider, perry or Irish wine, and preparations thereof, 30

- (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— 35

(I) tea and preparations thereof,

(II) cocoa, coffee and chicory and other roasted coffee substitutes, and preparations and extracts thereof, or 40

(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,

5 (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,

10 (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—

15 (1) yeast or other leavening or aerating agent, salt, malt extract, milk, water, gluten,

20 (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,

25 (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,

30 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

35 (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;”,

and

50 (b) by the substitution of the following paragraph for paragraphs (xviii) (inserted by the Act of 1984) and (xix) (inserted by the Act of 1976):

“(xix) articles of children’s personal footwear of sizes which do not exceed the size appropriate to children of average foot size of 10 years of age (a child



whose age is 10 years or 10 years and a fraction of a year being taken for the purposes of this paragraph to be a child of 10 years of age), but excluding footwear which is not described, labelled, marked or marketed on the basis of age or size;”.

Miscellaneous amendments (Third, Sixth and Seventh Schedules) to Principal Act.

51.—The Principal Act is hereby amended by—

- (a) the deletion of the Third Schedule (inserted by the Act of 1976),
- (b) the deletion of the Seventh Schedule (inserted by the Act of 1984), and
- (c) the substitution of the following Schedule for the Sixth Schedule (inserted by the Act of 1983):

#### “SIXTH SCHEDULE

GOODS AND SERVICES CHARGEABLE AT THE RATE SPECIFIED IN SECTION 11 (1) (c) 15

- (i) (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) 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 (S.I. No. 122 of 1961)), other than gas oil which has been duly marked in accordance with Regulation 6 (2) of the said Regulations; 30
- (ii) immovable goods;
- (iii) services consisting of the development of immovable goods, and the maintenance and repair of immovable goods including the installation of fixtures, where the value of movable goods (if any) provided in pursuance of an agreement in relation to such services does not exceed two-thirds of the total amount on which tax is chargeable in respect of the agreement; 35
- (iv) concrete ready to pour;
- (v) blocks, of concrete, of a kind which comply with the specification contained in the Standard Specification (Concrete Building Blocks) Declaration, 1974 (Irish Standard 20: 1974); 40
- (vi) articles of personal clothing and textile handkerchiefs, excluding— 45
  - (a) 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, and

5 (b) articles of personal clothing of a kind specified in paragraphs (xvii) and (xviii) of the Second Schedule;

(vii) (a) fabrics, yarn, thread and leather, of a kind normally used in the manufacture of clothing, including elastics, tapes and padding materials in the form  
10 supplied for the manufacture of clothing, and

(b) yarn of a kind normally used in the manufacture of clothing fabrics;

(viii) articles of personal footwear, other than articles of personal footwear of a kind specified in paragraph (xix)  
15 of the Second Schedule;

(ix) sole and upper leather of a kind normally used for the manufacture and repair of footwear, and also soles, heels and insoles of any material;

(x) (a) the national daily newspapers published in the State,

20 (b) other newspapers, normally published at least weekly, the format, and the range and nature of the contents of which are similar to those of any newspaper referred to in subparagraph (a);

(xi) letting of the kind to which paragraph (iv) (b) of the First Schedule refers;  
25

(xii) the hiring (in this paragraph referred to as 'the current hiring') to a person of—

(a) a vehicle designed and constructed, or adapted, for the conveyance of persons by road,

30 (b) a ship, boat or other vessel designed and constructed for the conveyance of passengers and not exceeding 15 tons gross,

(c) a sports or pleasure craft of any description including a yacht, cabin cruiser, dinghy, canoe, skiff or racing boat, or  
35

(d) a caravan, mobile home, tent or trailer tent,

40 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;

45 (xiii) services consisting of the repair or maintenance of—

(a) mechanically propelled land vehicles including self-propelled mobile machinery (other than vehicles



- and machinery designed, constructed or intended for use on rails),
- (b) machinery, plant or equipment of a kind commonly used by farmers in the State for the purposes of their occupation and not commonly used for any other purpose, or 5
- (c) trailers (excluding caravans, mobile homes and trailer tents),
- including the provision and installation in the course of supplying such services of goods of a kind normally included as parts of such vehicles, machinery, plant, equipment or trailers when supplied new, but excluding— 10
- (I) the provision in the course of a repair or maintenance service of— 15
- (A) accessories or attachments,
- (B) tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds, or
- (C) batteries, and 20
- (II) the repair or maintenance, whether performed separately or in the course of the repair or maintenance of other goods, of articles which are accessories or attachments or goods specified in clause (I) (B) of this paragraph, other than goods to which clauses (b) and (c) and subclause (I) (C) of this paragraph refer, and 25
- (III) washing, cleaning and polishing;
- (xiv) agricultural services consisting of— 30
- (a) field work, reaping, mowing, threshing, baling, harvesting, sowing and planting,
- (b) disinfecting and ensilage of agricultural products,
- (c) destruction of weeds and pests and dusting and spraying of crops and land, 35
- (d) lopping, tree felling and similar forestry services, and
- (e) land drainage and reclamation;
- (xv) services of an auctioneer, solicitor, estate agent or other agent, directly related to the supply of immovable goods used for the purposes of an Annex A activity; 40
- (xvi) farm accountancy or farm management services.”.



Principal Act is hereby amended by the insertion, after paragraph (i), of the following paragraph:

“(ia) hiring out of movable goods other than means of transport;”.

- 5     **53.**—Section 89 (2) of the Act of 1983 and section 96 of the Act of 1984 are hereby repealed. Repeals.

**54.**—(1) For the purposes of this section—

“dwelling” means a house, or an apartment, flat, penthouse or similar unit of accommodation;

Deferment of  
increase in rate of  
tax (private  
dwellings).

- 10 “qualifying supply” means the supply on or before the 30th day of April, 1985, to a person, being an individual acting on his own behalf, of a service consisting of the development of immovable goods, being the construction of a dwelling designed for the private use of, and occupation by, such person, and includes a supply of immovable  
15 goods to that person on or before the said date in connection with the supply of the said service.

(2) In this section reference to the construction of a dwelling does not include reference to the conversion, reconstruction, alteration or enlargement of any existing building or buildings.

- 20 (3) In respect of the taxable period commencing on the 1st day of March, 1985, notwithstanding the provisions of section 11 of the Principal Act (as amended by this Act), value-added tax shall, in relation to a qualifying supply, be, and be deemed to have been, chargeable, at the rate of 5 per cent.

25

## PART IV

### STAMP DUTIES

**55.**—(1) In this section—

Levy on banks.

- 30 “assessable amount” means the amount arrived at by dividing the specified amount by twelve and deducting £10,000,000 from the quotient;

“bank” means a person who, on the 1st day of January, 1984, was the holder of a licence granted under section 9 of the Central Bank Act, 1971;

- 35 “relevant sum”, in relation to a return, means a sum shown in the return other than a sum shown in respect of foreign currency;

- 40 “returns”, in relation to a bank, means the returns, entitled “MONTHLY RETURN OF ALL LICENSED BANKS: RESIDENT BRANCHES”, furnished to the Central Bank of Ireland by the bank in respect of the assets and liabilities of the bank as on the 18th day of January, 1984, the 15th day of February, 1984, the 31st day of March, 1984, the 18th day of April, 1984, the 16th day of May, 1984, the 30th day of June, 1984, the 18th day of July, 1984, the 15th day of August, 1984, the 30th day of September, 1984, the 17th day of



October, 1984, the 21st day of November, 1984, and the 31st day of December, 1984;

"specified amount", in relation to a bank, means the amount obtained by deducting the aggregate amount of the relevant sums shown in respect of Item 302.2 in supplement 1 of the returns of the bank from the aggregate amount of the relevant sums shown in the returns in respect of Government deposits and Non-Government deposits and shown as liabilities of the bank in such returns. 5

(2) A bank shall, not later than the 11th day of September, 1985, deliver to the Revenue Commissioners a statement in writing showing the assessable amount for that bank, the specified amount for that bank and the sums referred to in the definition of "specified amount" in *subsection (1)* by reference to which that specified amount was calculated. 10

(3) There shall be charged on every statement delivered pursuant to *subsection (2)* a stamp duty of an amount equal to the sum of the following: 15

(a) 0.25 per cent. of that part of the assessable amount shown therein that does not exceed £100,000,000 and

(b) 0.35 per cent. of that part of the assessable amount shown therein that exceeds £100,000,000: 20

Provided that in the case where the assessable amount shown in the statement does not exceed £100,000,000 stamp duty of an amount equal to 0.25 per cent. of the assessable amount shown therein shall be charged. 25

(4) The duty charged by *subsection (3)* upon a statement delivered by a bank pursuant to *subsection (2)* shall be paid by the bank upon delivery of the statement.

(5) There shall be furnished to the Revenue Commissioners by a bank such particulars as the Revenue Commissioners may deem necessary in relation to any statement required by this section to be delivered by the bank. 30

(6) In the case of failure by a bank to deliver any statement required by *subsection (2)* within the time provided for in that subsection or of failure to pay the duty chargeable on any such statement on the delivery thereof, the bank shall, from the date of the passing of this Act until the day on which the duty is paid, be liable to pay, by way of penalty, in addition to the duty, interest thereon at the rate of 15 per cent. per annum and also from the 11th day of September, 1985, by way of further penalty, a sum equal to 1 per cent. of the duty for each day the duty remains unpaid and each penalty shall be recoverable in the same manner as if the penalty were part of the duty. 35 40

(7) The delivery of any statement required by *subsection (2)* may be enforced by the Revenue Commissioners under section 47 of the Succession Duty Act, 1853, in all respects as if such statement were such account as is mentioned in that section and the failure to deliver such statement were such default as is mentioned in that section. 45

(8) The stamp duty charged by this section shall not be allowed as a deduction for the purposes of the computation of any tax or duty under the care and management of the Revenue Commissioners payable by the bank. 50



56.—(1) The Imposition of Duties (No. 275) (Stamp Duties on Course Bets) Order, 1985 (S.I. No. 60 of 1985), is hereby revoked with effect from the date of the passing of this Act.

Cesser of section 86 (stamp duty on course bets) of Finance Act, 1980.

(2) Section 86 of the Finance Act, 1980, shall cease to have effect in relation to the quarter ending on the 30th day of June, 1985, and each subsequent quarter.

(3) In this section “quarter” has the same meaning as in section 86 of the Finance Act, 1980.

57.—Subsection (5) of section 93 of the Finance Act, 1982 (as amended by the Finance Act, 1984) is hereby amended by the substitution of “four years” for “three years”, and the said subsection (5), as so amended, is set out in the Table to this section.

Amendment of section 93 (exemption of certain instruments from stamp duty) of Finance Act, 1982.

## TABLE

(5) This section shall have effect with respect to any instrument executed after the date of the passing of this Act and before the expiration of four years after that date.

## PART V

### CAPITAL ACQUISITIONS TAX

58.—In this Part “the Principal Act” means the Capital Acquisitions Tax Act, 1976.

Interpretation (Part V).

59.—(1) Notwithstanding the provisions of the Principal Act, an inheritance taken by a successor, who is at the date of the inheritance the spouse of the disponent, shall be exempt from tax and shall not be taken into account in computing tax.

Exemption for spouses.

(2) This section shall have effect in relation to an inheritance taken on or after the 30th day of January, 1985.

60.—(1) In this section—

Relief in respect of certain policies of insurance.

“qualifying insurance policy” means a policy of insurance—

(a) which is in a form approved by the Commissioners for the purposes of this section;

(b) in respect of which annual premiums are paid by the insured during his life; and

(c) which is expressly effected under this section for the purpose of paying relevant tax;

“relevant tax” means inheritance tax payable in respect of an inheritance (excluding, in the computation of such tax, an interest in a qualifying insurance policy) taken under a disposition made by the



insured, where the inheritance is taken on or after the date of death of the insured and not later than one year after that death.

- (2) (a) An interest in a qualifying insurance policy which is comprised in an inheritance taken under a disposition made by the insured shall, to the extent that the proceeds thereof are applied in paying relevant tax, be exempt from tax in relation to that inheritance and shall not be taken into account in computing tax. 5
- (b) An interest in a qualifying insurance policy which is comprised in an inheritance taken under a disposition made by the insured shall, to the extent that the proceeds thereof are not applied in paying relevant tax, and notwithstanding the provisions of the Principal Act, be deemed to be taken on a day immediately after—
- (i) the date of death of the insured; or 15
- (ii) the latest date (if any) on which an inheritance is taken in respect of which that relevant tax is payable,
- whichever is the later.

(3) Section 143 of the Income Tax Act, 1967, is hereby amended by the substitution, in subsection (5), of the following paragraphs for paragraph (b)— 20

- “(b) be given in respect of premiums or payments payable during the period of deferment in respect of a policy of deferred assurance; or
- (c) be given for the year 1985-86 and subsequent years of assessment in respect of premiums payable in respect of a qualifying insurance policy within the meaning of section 60 of the *Finance Act, 1985*.”. 25

Relief from double aggregation.

**61.**—(1) Property in respect of which tax is chargeable more than once on the same event shall not be included more than once in relation to that event in any aggregate referred to in the Second Schedule to the Principal Act. 30

(2) Paragraph 7 of Part I of the said Second Schedule shall not have effect in ascertaining the tax payable in respect of property which is chargeable to tax as being taken more than once on the same day. 35

(3) This section shall have effect in relation to gifts and inheritances taken on or after the 2nd day of June, 1982.

(4) Notwithstanding the provisions of section 46 of the Principal Act, interest shall not be payable on any repayment of tax which arises by virtue of this section where such tax was paid prior to the date of the passing of this Act. 40

Allowance for prior tax on the same event.

**62.**—(1) The Principal Act shall have effect, and shall be deemed always to have had effect, as if the following section were inserted after section 34 of that Act:

“34A.—Where tax is charged more than once in respect of the same property on the same event, the net tax payable which is earlier in priority shall not be deducted in ascertaining the taxable 45



value for the purposes of the tax which is later in priority, but shall be deducted from the tax which is later in priority as a credit against the same, up to the net amount of the same.”.

- (2) Notwithstanding the provisions of section 46 of the Principal Act, interest shall not be payable on any repayment of tax which arises by virtue of this section where such tax was paid prior to the date of the passing of this Act.

- 63.—(1) Where gift tax or inheritance tax is charged in respect of property on an event happening on or after the 30th day of January, 1985, and the same event constitutes for capital gains tax purposes a disposal of an asset (being the same property or any part of the same property), the capital gains tax, if any, chargeable on the disposal shall not be deducted in ascertaining the taxable value for the purposes of the gift tax or inheritance tax but, in so far as it has been paid, shall be deducted from the net gift tax or inheritance tax as a credit against the same, up to the net amount of the same.
- Allowance for capital gains tax on the same event.

- (2) For the purposes of any computation of the amount of capital gains tax to be deducted under this section, any necessary apportionments shall be made of any reliefs or expenditure and the method of apportionment adopted shall be such method as appears to the Commissioners, or on appeal to the Appeal Commissioners, to be just and reasonable.

- 64.—Section 106 (1) of the Finance Act, 1984, shall have effect, and shall be deemed always to have had effect, as if “otherwise than for full consideration in money or money’s worth paid by the trustees of the trust” were deleted.
- Amendment of section 106 (acquisitions by discretionary trusts) of Finance Act, 1984.

65. —Section 108 of the Finance Act, 1984, shall have effect, and shall be deemed always to have had effect, as if the following subsection were added thereto:
- Amendment of section 108 (exemptions) of Finance Act, 1984.

- “(2) Section 106 shall not apply or have effect—

- (a) in relation to a discretionary trust in respect of the property subject to or becoming subject to the trust which, on the termination of the trust, is comprised in a gift or an inheritance taken by the State; or
- (b) in respect of an inheritance which, apart from this subsection, would be deemed, by the combined effect of section 31 of the Principal Act and section 106, to be taken by a discretionary trust.”.

## PART VI

### MISCELLANEOUS

- 66.—(1) In this section—

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

Capital Services Redemption Account.



"the 1984 amending section" means section 114 of the Finance Act, 1984;

"the thirty-fifth additional annuity" means the sum charged on the Central Fund under *subsection (4)*;

"the Minister", "the Account" and "capital services" have the same meanings respectively as they have in the principal section. 5

(2) In relation to the twenty-nine successive financial years commencing with the financial year ending on the 31st day of December, 1985, subsection (4) of the 1984 amending section shall have effect with the substitution of "£31,351,760" for "£32,706,344". 10

(3) Subsection (6) of the 1984 amending section shall have effect with the substitution of "£22,604,148" for "£23,973,750".

(4) A sum of £40,369,034 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 on the 31st day of December, 1985. 15

(5) The thirty-fifth 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. 20

(6) Any amount of the thirty-fifth additional annuity, not exceeding £31,028,550 in any financial year, may be applied towards defraying the interest on the public debt.

(7) The balance of the thirty-fifth additional annuity shall be applied in any one or more of the ways specified in subsection (6) of the principal section. 25

Payment of certain interest under State Financial Transactions (Special Provisions) Act, 1984.

67.—Payments in respect of interest which arise or have arisen under section 3 (2) of the State Financial Transactions (Special Provisions) Act, 1984, shall be made out of the Central Fund or the growing produce thereof. 30

Financial arrangements relating to Bord Telecom Éireann.

68.—(1) Notwithstanding anything in the Postal and Telecommunications Services Act, 1983, the Minister for Finance may, after consultation with the Minister for Communications and Bord Telecom Éireann (in this section referred to as "the company"), require payments to be made to him by the company, at such times and in such manner as he may appoint, in respect of moneys to be repaid by the company for the benefit of the Exchequer under that Act, and the company may, with the consent of the Minister for Finance and the Minister for Communications, make any arrangements necessary to finance such payments. 35 40

(2) (a) The Minister for Finance may, after consultation with the Minister for Communications, purchase shares in the company to finance capital works, and any shares so purchased shall be issued to the Minister for Communications.

(b) Any moneys required for any such purchase, up to an amount not exceeding £170,000,000, shall be advanced out of the Central Fund or the growing produce thereof. 45



(3) The Postal and Telecommunications Services Act, 1983, is hereby amended—

(a) by the insertion, after subparagraph (ii) of section 10 (3) (b), of the following:

5 “and

(iii) the amount of shares issued to the Minister under section 68 of the *Finance Act, 1985*, and

(b) by the insertion in section 21 after “31” of “, and in section 68 of the *Finance Act, 1985*”.

10 69.—(1) In this section—

Securities issued by  
the Minister for  
Finance.

“control” shall be construed in accordance with subsections (2) to (6) of section 102 of the Corporation Tax Act, 1976, with the substitution in subsection (6) for “five or fewer participators” of “persons resident in a relevant territory”;

15 “foreign company” means a company—

(a) which is not resident in the State, and

(b) which is under the control of a person or persons resident in a relevant territory;

20 “relevant territory” means the United States of America or a territory with the government of which arrangements having the force of law by virtue of section 361 of the Income Tax Act, 1967, have been made;

25 “relevant trade” means a trade carried on wholly or mainly in the State, but does not include a trade consisting wholly or partly of banking within the meaning of the Central Bank Act, 1971, assurance business within the meaning of section 3 of the Insurance Act, 1936, selling goods by retail or dealing in securities:

Provided that goods shall be deemed for the purposes of this definition not to be sold by retail if they are sold—

30 (a) to a person who carries on a trade of selling goods of the class to which the goods so sold to him belong, or

(b) to a person who uses goods of that class for the purposes of a trade carried on by him, or

35 (c) to a person, other than an individual, who uses goods of that class for the purposes of an undertaking carried on by him;

“qualifying company” means a company—

(a) (i) which is resident in the State and not resident elsewhere,

(ii) whose business consists wholly or mainly of—

40 (I) the carrying on of a relevant trade or relevant trades, or

(II) the holding of stocks, shares or securities of a



company which exists wholly or mainly for the purpose of the carrying on of a relevant trade or relevant trades,

and

- (iii) of which not less than 90 per cent. of its issued share capital is held by a foreign company or foreign companies, or by a person or persons who are directly or indirectly controlled by a foreign company or foreign companies;

or

- (b) which is a foreign company carrying on a relevant trade through a branch or agency in the State.

(2) Any security which the Minister for Finance has power to issue for the purpose of raising any money or loan may be issued with a condition that any interest arising on such security shall not be liable to corporation tax so long as the security is held continuously from the date of issue in the beneficial ownership of a qualifying company to which the security was issued.

Care and management of taxes and duties.

70.—All taxes and duties (except the excise duties on mechanically propelled vehicles imposed by *sections* 32 and 33) imposed by this Act are hereby placed under the care and management of the Revenue Commissioners.

Short title, construction and commencement.

71.—(1) This Act may be cited as the Finance Act, 1985.

(2) *Part I* and *section 69* (so far as relating to income tax) shall be construed together with the Income Tax Acts 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 Acts.

(3) *Part II* (so far as relating to customs) shall be construed together with the Customs Acts and (so far as relating to duties of excise) shall be construed together with the statutes which relate to the duties of excise and to the management of those duties.

(4) *Part III* shall be construed together with the Value-Added Tax Acts, 1972 to 1984, and may be cited together therewith as the Value-Added Tax Acts, 1972 to 1985.

(5) *Part IV* shall be construed together with the Stamp Act, 1891, and the enactments amending or extending that Act.

(6) *Part V* shall be construed together with the Capital Acquisitions Tax Act, 1976, and the enactments amending or extending that Act and (so far as relating to income tax) shall be construed together with the Income Tax Acts and (so far as relating to capital gains tax) shall be construed together with the Capital Gains Tax Acts.

(7) *Part I* 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, 1985.



(8) *Part III* (other than *sections 42, 45, 47 and 52*) shall be deemed to have come into force and shall take effect as on and from the 1st day of March, 1985.

(9) 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.

(10) In this Act, a reference to a Part, section or Schedule is to a Part or section of, or Schedule to, this Act, unless it is indicated that reference to some other enactment is intended.

(11) In this Act, a reference to a subsection, paragraph or subparagraph is to the subsection, paragraph or subparagraph of the provision (including a Schedule) in which the reference occurs, unless it is indicated that reference to some other provision is intended.

15

## FIRST SCHEDULE

*Section 3.*

### AMENDMENT OF ENACTMENTS

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

1. The Income Tax Act, 1967, is hereby amended in accordance with the following provisions:

20 (a) in section 138—

(i) in paragraph (a), by the substitution of “£3,800” for “£3,600” (inserted by the Finance Act, 1984),

25 (ii) in paragraph (b), by the substitution of “£2,400” for “£2,300” (inserted by the Finance Act, 1984) and of “£3,800” for “£3,600” (inserted by the Finance Act, 1984), and

(iii) in paragraph (c), by the substitution of “£1,900” for “£1,800” (inserted by the Finance Act, 1984), and

30 (b) in section 141 (1A), by the substitution, in paragraphs (b) and (c), of “£600” for “£500” (inserted by the Finance Act, 1981) in each place where it occurs.

2. Section 3 of the Finance Act, 1969, is hereby amended, in subsection (1), by the substitution of “£2,500” for “£2,000” (inserted by the Finance Act, 1984) in each place where it occurs.

35 3. Section 11 of the Finance Act, 1971, is hereby amended, in subsection (2), by the substitution of “£600” for “£500” (inserted by the Finance Act, 1982) in each place where it occurs and of “£1,400” for “£1,200” (inserted by the Finance Act, 1982).



## SECOND SCHEDULE

## RATES OF EXCISE DUTY ON TOBACCO PRODUCTS

Description of Product					Rate of Duty
Cigarettes	...	...	...	...	£33.20 per thousand together with an amount equal to 14.89 per cent. of the price at which the cigarettes are sold by retail.
Cigars	...	...	...	...	£50.296 per kilogram
Cavendish or negrohead	...	...	...	...	£50.826 per kilogram
Hard pressed tobacco	...	...	...	...	£32.504 per kilogram
Other pipe tobacco	...	...	...	...	£40.858 per kilogram
Other smoking or chewing tobacco	...	...	...	...	£42.443 per kilogram







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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  
Teach an Oireachtais,  
23 Bealtaine, 1985*

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BAILE ÁTHA CLIATH:  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR

Le ceannach díreach ón Oifig Dhíolta Foilseachán Rialtais,  
Teach Sun Alliance, Sráid Theach Laighean, Baile Átha Cliath  
2, nó trí aon díoltóir leabhar.

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## BILL

*entitled*

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,  
23rd May, 1985*

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