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**AN BILLE CÁNACH IONCAIM (LEASÚ), 1986**  
**INCOME TAX (AMENDMENT) BILL, 1986**

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*Mar a tionscnaíodh*  
*As initiated*

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**ARRANGEMENT OF SECTIONS**

**Section**

1. Amendment of section 110 (persons chargeable and extent of charge) of Income Tax Act, 1967.
2. Short title and construction.

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**ACT REFERRED TO**

Income Tax Act, 1967

1967, No. 6





AN BILLE CÁNACH IONCAIM (LEASÚ), 1986  
INCOME TAX (AMENDMENT) BILL, 1986

# BILL

*entitled*

AN ACT TO AMEND, WITH EFFECT FROM THE 6TH DAY OF 5  
APRIL, 1973, CERTAIN PROVISIONS OF THE INCOME  
TAX ACT, 1967.

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

Amendment of  
section 110  
(persons chargeable  
and extent of  
charge) of Income  
Tax Act, 1967.

1.—The Income Tax Act, 1967, is hereby amended by the 10  
substitution, with effect from the 6th day of April, 1973, for section  
110 of the following section:

“110.—(1) Tax under Schedule E shall be annually charged  
on every person having or exercising an office or employment of  
profit mentioned in that Schedule, or to whom any annuity,  
pension, or stipend, chargeable under that Schedule, is payable, 15  
in respect of all salaries, fees, wages, perquisites or profits  
whatsoever therefrom and shall be computed:—

(a) in the case of emoluments to which the provisions of  
Chapter IV of this Part are applied by section 125,  
on the amount of those emoluments for the year of 20  
assessment, and not otherwise;

(b) in the case of any office or employment held or exercised  
occasionally or intermittently in the State by a person  
who is not continuously resident there, on the amount  
of all such salaries, fees, wages, perquisites or profits 25  
whatsoever therefrom for the year of assessment;

(c) in any other case, subject to the provisions of section  
111, on the amount of all such salaries, fees, wages,  
perquisites or profits whatsoever therefrom for the year  
preceding the year of assessment. 30

(2) In this section ‘emoluments’ means anything assessable to  
income tax under Schedule E.”

Short title and  
construction.

2.—(1) This Act may be cited as the Income Tax (Amendment)  
Act, 1986.

(2) This Act shall be construed as one with the Income Tax Acts. 35



BILL

TO AMEND AN ACT

TO PROVIDE FOR THE

REDEMPTION OF LANDS

IN THE DISTRICT OF COLUMBIA

AND FOR OTHER PURPOSES

Approved March 1, 1897

BY THE SENATE

AND BY THE HOUSE OF REPRESENTATIVES

IN CONGRESS ASSEMBLED

MARCH 1, 1897

BY THE PRESIDENT

OF THE UNITED STATES

OF AMERICA

IN SENATE

AND IN HOUSE OF REPRESENTATIVES

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Approved March 1, 1897



AN BILLE CÁNACH IONCAIM (LEASÚ),  
1986

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BILLE

*(mar a tionscnaíodh)*

*dá ngairtear*

Acht do leasú, le héifeacht ón 6ú lá d'Aibreán,  
1973, forálacha áirithe den Acht Cánach Ion-  
caim, 1967.

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*An tAire Airgeadais a thíolaic,  
18 Nollaig, 1986*

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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.

Clóbhuailte ag CAHILL PRINTERS LIMITED.

35p

INCOME TAX (AMENDMENT) BILL,  
1986

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BILL

*(as initiated)*

*entitled*

An Act to amend, with effect from the 6th day of  
April, 1973, certain provisions of the Income  
Tax Act, 1967.

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*Presented by the Minister for Finance,  
18th December, 1986*

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