



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

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

ARRANGEMENT OF SECTIONS

Section

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

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
substitution, with effect from the 6th day of April, 1973, for section 10
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



AN BILLE CÁNACH IONCAIM (LEASÚ),
1986

BILLE

dá ngairtear

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

*Meastar a bheith rite ag dhá
Theach an Oireachtais,
19 Nollaig, 1986*

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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INCOME TAX (AMENDMENT) BILL,
1986

BILL

entitled

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

*Deemed to have been passed by
both Houses of the Oireachtas,
19th December, 1986*

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