

[First additional list of amendments]

# DÁIL ÉIREANN

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**AN BILLE AIRGEADAIS 2006**  
**—ROGHCHOISTE**

**FINANCE BILL 2006**  
**—SELECT COMMITTEE**

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

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## SECTION 71

In page 173, before section 71, but in Part 2, to insert the following new section:

“Importation of  
vehicles.

71.—Where a vehicle not already registered in the State is brought into the State for a continuous period of more than 42 days and relief is claimed under section 135 of the Finance Act 1992, the vehicle shall be presented to the Revenue Commissioners within 7 days of the expiration of that period, and at such further or other times as may be directed by them, together with proof of compliance with the provisions of the Road Traffic Acts regarding road tax, insurance and driver licensing, and relief shall be allowed only if and to the extent that the Commissioners are satisfied that the use or proposed use of the vehicle is or would be in compliance with those provisions.”.

—Joan Burton.