



**SEANAD ÉIREANN**

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**AN BILLE AIRGEADAIS 2008  
FINANCE BILL 2008**

**MOLTAÍ COISTE  
COMMITTEE RECOMMENDATIONS**

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# SEANAD ÉIREANN

## AN BILLE AIRGEADAIS 2008 — AN COISTE FINANCE BILL 2008 — COMMITTEE STAGE

### *Moltaí* *Recommendations*

#### SECTION 1

1. In page 11, before section 1, to insert the following new section:

#### “PART 1

##### TAXPAYERS’ ADVOCATE OFFICE

Taxpayers’ advocate  
office.

1.—The Ombudsman shall include in her annual report a special report on the overpayment of tax by PAYE taxpayers, and on the take up of credits by such taxpayers, and the branch of her office dedicated to ensuring that the take up of credits is readily available to all taxpayers, and refunds made as rapidly as possible where this arises, as well as ensuring the availability of a ready mechanism for informing taxpayers (particularly pensioners) who are entitled to a refund of DIRT tax, shall be known as the taxpayers’ advocate office.”

—*Senators Alan Kelly, Alex White, Michael McCarthy, Brendan Ryan, Phil Prendergast, Dominic Hannigan.*

2. In page 11, before section 1, to insert the following new section:

#### “PART 1

##### CHARITY STATUS OF TIDY TOWNS GROUPS

Charity status of  
tidy towns groups.

1.—Any group which in the opinion of the Minister formed or designed towards participation in a tidy towns scheme shall be entitled to benefit from charitable status for the purposes of the Principal Act.”

—*Senators Alan Kelly, Alex White, Michael McCarthy, Brendan Ryan, Phil Prendergast, Dominic Hannigan.*

3. In page 11, before section 1, to insert the following new section:

#### “PART 1

##### COMMISSION ON TAXATION

Commission on  
Taxation.

1.—The Minister shall in establishing the commission on taxation include in its terms of reference the following matters:

- (a) to examine anomalies arising from the tax treatment of married persons where one spouse remains out of paid employment in order to attend to child care duties;

[ SECTION 1 ]

- (b) to examine the treatment of unmarried persons living together including gay couples in long term relationships;
- (c) to examine the operation and possible reform of stamp duty particularly the capacity of property developers to avoid stamp duty on certain transactions and the exclusion of certain financial transactions (e.g. contracts for difference) from the lower rate of stamp duty applied to financial transactions;
- (d) to examine the need to ensure that carbon tax proposals have due regard to the ability of less well off individuals including pensioners to meet the cost arising from increased taxation on carbon based fuels such as coal and gas;
- (e) to inquire into the fairness and equity of the overall tax system and to provide for the evaluation of tax breaks and other provisions permitting tax payers to mitigate their tax liabilities and the impact in particular of provisions for exemption from tax and residency rules and shall publish at regular intervals the outcome of their enquiries into the tax system.”  
—*Senators Alan Kelly, Alex White, Michael McCarthy, Brendan Ryan, Phil Prendergast, Dominic Hannigan.*

4. In page 11, before section 1, to insert the following new section:

“PART 1

INCREASE OF EXEMPTIONS ETC. IN LINE WITH INFLATION

Increase of exemptions etc., in line with inflation.

1.—The tax bands, exemption limits and tax credits relating to income tax set out in the Finance Acts are hereby increased by such rate as would maintain the real value of those bands, limits and credits in terms of changes in the cost of living since 2003.”

—*Senators Alan Kelly, Alex White, Michael McCarthy, Brendan Ryan, Phil Prendergast, Dominic Hannigan.*

5. In page 11, before section 1, to insert the following new section:

“PART 1

TAX RELIEF AT SOURCE

Tax relief at source.

1.—Tax relief at source shall be available for environmental service charges.”

—*Senators Alan Kelly, Alex White, Michael McCarthy, Brendan Ryan, Phil Prendergast, Dominic Hannigan.*

[ SECTION 1 ]

6. In page 11, before section 1, to insert the following new section:

“PART 1

RESTRICTION OF BENEFIT-IN-KIND

Restriction of benefit-in-kind.

1.—Where an employer provides a childcare facility directly to an employee, or pays the childcare costs of an employee to a third party, the provision or payment shall not constitute a taxable benefit-in-kind.”

—*Senators Alan Kelly, Alex White, Michael McCarthy, Brendan Ryan, Phil Prendergast, Dominic Hannigan.*

7. In page 11, before section 1, to insert the following new section:

“PART 1

BENEFIT-IN-KIND - TRAINING

Benefit-in-kind — training.

1.—Where an employer provides training to an employee, or pays the training costs of an employee to a third party, the provision or payment shall not constitute a taxable benefit-in-kind.”

—*Senators Alan Kelly, Alex White, Michael McCarthy, Brendan Ryan, Phil Prendergast, Dominic Hannigan.*

8. In page 11, before section 1, to insert the following new section:

“PART 1

FAILURE BY EMPLOYER TO REIMBURSE TRAVEL COSTS

Failure by Employer to reimburse travel costs.

1.—Where an employee incurs travel costs in connection with his or her employment, which are not reimbursed by an employer, the employee may be afforded a relief on such travel costs against his or her liability to income tax in connection with the employment.”

—*Senators Alan Kelly, Alex White, Michael McCarthy, Brendan Ryan, Phil Prendergast, Dominic Hannigan.*

SECTION 3

9. In page 13, line 22\*, column 3, to delete “€900” and substitute “€1,540”.

—*Senator Liam Twomey.*

*[\*Note: A printing error has resulted in the incorrect line references in page 13 of the Bill. The line reference in this amendment relates to the actual number of lines of text contained in page 13 of the Bill.]*

SECTION 6

10. In page 15, line 25, to delete “€2,000” and substitute “€3,000”.

—*Senator Liam Twomey.*

[ SECTION 6 ]

11. In page 15, line 27, to delete “€4,000” and substitute “€6,000”.

—*Senator Liam Twomey.*

SECTION 8

12. In page 15, before section 8, to insert the following new section:

“Amendment of Part 30 of Principal Act.

8.—Part 30 of the Principal Act shall be amended by inserting a new section:

“785.—A person who reaches retirement under a Defined Contribution Pension scheme shall from 1st March 2008 not be required to purchase an Annuity unless they do not have an income equivalent to a Non-Contributory Pension prevailing at the time of retirement.”.

—*Senator Liam Twomey.*

SECTION 24

13. In page 30, before section 24, but in Chapter 3, to insert the following new section:

“Claim for relief regarding construction of premises.

24.—Where a taxpayer claims relief based on the construction of any premises, he or she shall furnish to the Revenue Commissioners sufficient information to demonstrate that he or she or any relevant contractor is complying with any relevant requirement imposed by the Health and Safety Authority or by law in respect of the construction.”.

—*Senators Alan Kelly, Alex White, Michael McCarthy, Brendan Ryan, Phil Prendergast, Dominic Hannigan.*

14. In page 30, before section 24, to insert the following new section:

“Liability of tenants to account.

24.—(1) Section 1041(1) of the Principal Act be amended by inserting the words “in respect of commercial property” in paragraph (a) after the words “Schedule D” and before the word “, or”

(2) Section 1041(1) of the Principal Act to be amended by inserting the words “in respect of commercial property” in paragraph (b) after the words “terms of the lease” and before the words “, but to a person other than the lessor.”.

—*Senators Alan Kelly, Alex White, Michael McCarthy, Brendan Ryan, Phil Prendergast, Dominic Hannigan.*

SECTION 26

15. In page 35, lines 30 and 31, to delete “of not less than 20 in-patient beds”.

—*Senator Liam Twomey.*

16. In page 36, line 19, to delete “20” and substitute “50”.

—*Senator Liam Twomey.*

[ SECTION 57 ]

SECTION 57

17. In page 88, before section 57, but in Part 2, to insert the following new section:

“CHAPTER 1

*Importation of vehicles - VRT*

Importation of vehicles — VRT.

57.—A new vehicle registered in the State and subject to the emissions-based VRT regime shall not in that respect be treated less favourably than a second hand vehicle not already registered in the State which is brought into the State.”

—*Senators Alan Kelly, Alex White, Michael McCarthy, Brendan Ryan, Phil Prendergast, Dominic Hannigan.*

18. In page 88, before section 57, but in Part 2, to insert the following new section:

“CHAPTER 1

*VRT – information*

VRT — information.

57.—The Minister shall take such steps as are appropriate to draw to public attention the implications of changes to the VRT regime.”

—*Senators Alan Kelly, Alex White, Michael McCarthy, Brendan Ryan, Phil Prendergast, Dominic Hannigan.*

SECTION 82

19. In page 108, before section 82, to insert the following new section:

“PART 3

VAT ON DEFIBRILLATORS

VAT on defibrillators.

82.—Any defibrillator sold or supplied after the passing of this Act shall be exempt from VAT.”

—*Senators Alan Kelly, Alex White, Michael McCarthy, Brendan Ryan, Phil Prendergast, Dominic Hannigan.*

SECTION 83

20. In page 108, before section 83, to insert the following new section:

“Charities.

83.—The Minister may make regulations providing relief in respect of VAT for registered charities provided that such charities comply with such requirements including requirements as to accountability and financial transparency as may be prescribed.”

—*Senators Alan Kelly, Alex White, Michael McCarthy, Brendan Ryan, Phil Prendergast, Dominic Hannigan.*

[ SECTION 107 ]

SECTION 107

**21.** In page 145, between lines 6 and 7, to insert the following:

“(d) by inserting after paragraph (xix a):

“(xix b) defibrillators;”.’”.

—*Senator Liam Twomey.*