



DÁIL ÉIREANN

AN BILLE AIRGEADAIS 2008 FINANCE BILL 2008

LEASUITHE TUARASCÁLA REPORT AMENDMENTS

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AN BILLE AIRGEADAIS 2008 —AN TUARASCÁIL

FINANCE BILL 2008 —REPORT

Leasuithe Amendments

1. In page 11, between lines 11 and 12, to insert the following:

“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.”.

—Joan Burton.

2. In page 11, between lines 11 and 12, to insert the following:

“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;
- (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.”.

—Joan Burton.

3. In page 11, between lines 11 and 12, to insert the following:

“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.”.

—Joan Burton.

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

—Richard Bruton.

[*Note: A printing error has resulted in 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.]

5. In page 15, line 30, to delete “€2,000” and substitute “€3,000”.

—Richard Bruton.

6. In page 15, line 32, to delete “€4,000” and substitute “€6,000”.

—Richard Bruton.

7. In page 16, between lines 2 and 3, to insert the following:

“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 the Non-Contributory Old Age Pension prevailing at the time of retirement.”.

—Richard Bruton.

8. In page 16, between lines 21 and 22, to insert the following:

“Exempt Childcare Receipts.

11.—Section 216C of the Principal Act is amended in subsection (5) by substituting “€17,500” for “€15,000”.”.

—Richard Bruton.

9. In page 16, between lines 21 and 22, to insert the following :

“Bin charge Tax Relief.

11.—Section 477 (1)(a) of the Principal Act shall be amended by deleting “€400” and substituting “whatever charge has been levied by the relevant authority in the year of assessment”.”.

—Richard Bruton.

10. In page 17, between lines 29 and 30, to insert the following:

“Tax relief at source.

14.—Tax relief at source shall be available for environmental service charges.”
—Joan Burton.

11. In page 17, between lines 29 and 30, to insert the following:

“Private health facilities.

14.—The Minister shall review tax relief arrangements for private hospitals, nursing homes and health facilities to determine their compatibility with health criteria and in particular health and welfare related criteria regarding the size and location of facilities.”
—Joan Burton.

12. In page 17, between lines 29 and 30, to insert the following:

“Childcare services relief – Social Insurance registration.

14.—A person who benefits from the relief on childcare services by virtue of section 216C of the Principal Act shall nonetheless be fully registered for PRSI.”
—Joan Burton.

13. In page 17, between lines 29 and 30, to insert the following:

“Restriction of benefit-in-kind.

14.—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.”
—Joan Burton.

14. In page 17, between lines 29 and 30, to insert the following:

“Benefit-in-kind — training.

14.—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.”
—Joan Burton.

15. In page 17, between lines 29 and 30, to insert the following:

“Higher Pension Relief for Low Earners.

14.—The Principal Act is amended in Section 779 by inserting the following new subsection:
“(3) A person, none of whose taxable income is chargeable at the higher rate, who makes a pension contribution within the limit set out in this section, shall be entitled to receive a tax credit contributed to the pension scheme equivalent to relief at the higher rate.”.”
—Richard Bruton.

16. In page 24, between lines 34 and 35, to insert the following:

“(2) *Subsection (1)* shall not apply where conversion rights provide solely for conversion into Ordinary Shares which must be held for a minimum period, as from time to time set by the Minister for Finance, and where any company seeking to avail of this exemption lodges full details of the scheme proposed with the Revenue Commissioner.”.
—Richard Bruton.

17. In page 24, between lines 36 and 37, to insert the following:

“Reducing thresholds in respect to pension funds.

17.—(1) Section 787O, subsection (1) of the Principal Act is amended by the substitution of the following for the definition of “standard fund threshold”:

“ ‘Standard fund threshold’, in relation to an individual for a year of assessment, means €1,000,000.”.

(2) Section 790AA, subsection (1)(a) of the Principal Act is amended by the substitution of the following for the definition of “lump sum limit”:

“ ‘lump sum limit’ for a year of assessment, means €100,000.”.

—Arthur Morgan.

18. In page 25, between lines 23 and 24, to insert the following:

“Abolition of Capital Allowances for Private Hospitals.

18.—Part 9 of the Principal Act is hereby amended by the repeal of Section 64 of the Finance Act 2001.”.

—Arthur Morgan.

19. In page 25, line 27, after “income” to insert “or capital gains”.

—Richard Bruton.

20. In page 29, between lines 5 and 6, to insert the following:

“Amendment of section 201 (exemptions and reliefs in respect of tax under section 123) of Principal Act.

22.—(1) Section 201 of the Principal Act is amended by inserting the following subsection after subsection (1)—

“(1A) (a) In this subsection—

‘eligible employee’ means an employee, being a person who is being made redundant, who, in relation to a full-time employment, has completed at least 2 years continuous service in that employment or is, for the purposes of the law relating to redundancy, deemed to have at least 2 years continuous service;

‘retraining’ means a training course, made available by an employer as part of a redundancy package, that is—

- (i) designed to impart or improve skills or knowledge relevant to, or intended to be used in, obtaining gainful employment or in the setting up of a business,
- (ii) primarily devoted to the teaching or practical application of such skills or knowledge, and
- (iii) completed within 6 months of the termination of employment;

‘redundancy package’, in relation to an eligible employee, means any scheme of compensation offered to the employee on termination of his or her employment.

(b) Income tax shall not be charged by virtue of section 123 in respect of the first €5,000 of the cost of retraining an eligible employee where—

- (i) such training forms part of his or her redundancy package, and

- (ii) the employer makes available such retraining for all eligible employees.
- (c) Paragraph (b) does not apply to any retraining provided to either or both the spouse and any dependant of the employer.
- (d) Paragraph (b) does not apply to an eligible employee where there is an arrangement or scheme in place whereby an employee may receive the cost of retraining in money or money's worth, wholly or partly, directly or indirectly, and such employee so receives that cost."

(2) *Subsection (1)* has effect as respects retraining within the meaning of section 201(1A) of the Principal Act (as inserted by this section) made available on or after the passing of this Act."

—An Tánaiste agus Aire Airgeadais.

21. In page 29, between lines 5 and 6, to insert the following:

"22.—Section 485C of the Principal Act is amended by substituting the following for the definition of "threshold amount":

“ ‘threshold amount’, in relation to a tax year and an individual, means €100,000.””.

—Arthur Morgan.

22. In page 29, after line 48, to insert the following:

“CHAPTER 3

User Fees and Service Charges

Review of user fees and service charges for essential public services.

23.—The Minister shall, upon the passing of this Act, undertake a comprehensive and thorough review of user fees and service charges for essential public services. This review shall examine the impact of user fees and service charges on low income families. The review shall be completed within one year from the passing of this Act and shall contain proposals for reducing the proportion of funding of public services which comes from charges to members of the public who utilise such services.”.

—Arthur Morgan.

23. In page 30, between lines 2 and 3, to insert the following:

“Liability of tenants to account.

23.—(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.””.

—Joan Burton.

24. In page 33, between lines 30 and 31, to insert the following:

“Capital allowances for qualifying specialist palliative care units.

25.—(1) The Principal Act is amended—

(a) in section 268—

(i) in subsection (1)—

(I) by deleting “or” where it last occurs in paragraph (k) and by substituting “centre, or” for “centre,” in paragraph (l), and

(II) by inserting the following after paragraph (l):

“(m) for the purposes of a trade which consists of the operation or management of a qualifying specialist palliative care unit,”

(ii) by inserting the following after subsection (1D):

“(1E) Where the relevant interest in relation to capital expenditure incurred on the construction of a building or structure in use for the purposes specified in subsection (1)(m) is held by—

(a) a company,

(b) the trustees of a trust,

(c) an individual who is involved in the operation or management of the unit concerned either as an employee or director or in any other capacity, or

(d) a property developer (within the meaning of section 843A) or a person who is connected with the property developer, in the case where either of such persons incurred the capital expenditure on the construction of that building or structure, or such expenditure was incurred by any other person connected with the property developer,

then, notwithstanding that subsection, that building or structure shall not, as regards a claim for any allowance under this Part by any such person, be regarded as an industrial building or structure for the purposes of this Part, irrespective of whether that relevant interest is held by the person referred to in paragraph (a), (b), (c) or (d), as the case may be, in a sole capacity or jointly or in partnership with another person or persons.”

(iii) by inserting the following after subsection (2B):

“(2BA) In this section—

‘palliative care’ means the active total care of patients who suffer from illnesses or diseases which are active, progressive and advanced in nature and which are no longer curable by means of the administration of existing or available medical treatments;

‘qualifying specialist palliative care unit’ means, subject to subsection (2BB), a building or structure—

- (a) which is a hospital, hospice (within the meaning of section 47 (as amended by section 16 of the Public Health (Tobacco)(Amendment) Act 2004) of the Public Health (Tobacco) Act 2002) or similar facility which has palliative care as its main activity,
- (b) which, before entering into a legal commitment for its design, commissioning, construction or refurbishment, is approved by the Health Service Executive, with the consent of the Minister for Health and Children, as being in accordance with national development plans or national needs assessments for palliative care facilities,
- (c) which has the capacity to provide—
 - (i) day-patient and out-patient palliative care services, and
 - (ii) palliative care accommodation on an overnight basis of not less than 20 in-patient beds,
- (d) in respect of which relevant data is provided to the Health Service Executive, for onward transmission to the Minister for Health and Children and the Minister for Finance, in relation to—
 - (i) the amount of the capital expenditure actually incurred on the construction or refurbishment of the unit,
 - (ii) the amount, if any, of such expenditure which has been or is to be met directly or indirectly by the State or by any other person by way of grant or other financial assistance,
 - (iii) the number and nature of the investors that are investing in the unit,
 - (iv) the amount to be invested by each investor, and
 - (v) the nature of the structures which are being put in place to facilitate the investment in the unit,

together with such other information as may be specified by the Minister for Finance, in consultation with the Minister for Health and Children, as being of assistance in evaluating the costs, including but not limited to exchequer costs, and the benefits arising from the operation of tax relief under this Part for qualifying specialist palliative care units,
- (e) in relation to which an undertaking is given to the Health Service Executive—

- (i) to make available annually, for the palliative care of persons who have been awaiting day-patient, in-patient or out-patient palliative care services as public patients, not less than 20 per cent of its capacity, subject to service requirements to be specified by the Health Service Executive in advance and to the proviso that nothing in this subparagraph shall require the Health Service Executive to take up all or any part of the capacity made available to the Health Service Executive by the unit, and
- (ii) in relation to the fees to be charged in respect of the palliative care afforded to any such person, that such fees shall not be more than 90 per cent of the fees which would be charged in respect of similar palliative care afforded to a person who has private medical insurance,

and

- (f) in respect of which the Health Service Executive, in consultation with the Minister for Health and Children and with the consent of the Minister for Finance, gives an annual certificate in writing during the period of—
 - (i) 15 years beginning with the time when the unit was first used, or
 - (ii) where capital expenditure on the refurbishment of the unit is incurred, 15 years beginning with the time when the unit was first used subsequent to the incurring of that expenditure,

stating that it is satisfied that the unit complies with the conditions mentioned in paragraphs (a) to (e).

- (2BB) (a) Subject to paragraphs (b) and (c), a qualifying specialist palliative care unit includes any part of the unit which consists of rooms used exclusively for the assessment, treatment or care of patients.
- (b) A qualifying specialist palliative care unit does not include any part of the unit which consists of consultants' rooms or offices.
- (c) A qualifying specialist palliative care unit does not include any part of the unit in which a majority of the persons being maintained are being treated for acute illnesses.”,

and

(iv) in subsection (9)—

(I) by deleting “and” at the end of paragraph (h) and by substituting “2006, and” for “2006.” in paragraph (i), and

(II) by inserting the following after paragraph (i):

“(j) by reference to paragraph (m), as respects capital expenditure incurred on or after the date of the coming into operation of *section 25* of the *Finance Act 2008*.”,

(b) in section 272—

(i) in subsection (3)—

(I) by deleting “and” at the end of paragraph (h) and by substituting “subsection (2)(c), and” for “subsection (2)(c).” in paragraph (i), and

(II) by inserting the following after paragraph (i):

“(j) in relation to a building or structure which is to be regarded as an industrial building or structure within the meaning of paragraph (m) of section 268(1), 15 per cent of the expenditure referred to in subsection(2)(c).”,

and

(ii) in subsection (4)—

(I) by deleting “and” at the end of paragraph (h) and by substituting “expenditure, and” for “expenditure.” in paragraph (i), and

(II) by inserting the following after paragraph (i):

“(j) in relation to a building or structure which is to be regarded as an industrial building or structure within the meaning of paragraph (m) of section 268(1)—

(I) 15 years beginning with the time when the building or structure was first used, or

(II) where capital expenditure on the refurbishment of the building or structure is incurred, 15 years beginning with the time when the building or structure was first used subsequent to the incurring of that expenditure.”,

(c) in section 274—

(i) in subsection (1)(b)—

(I) by deleting “and” at the end of subparagraph (vii) and by substituting “expenditure, and” for “expenditure.” in subparagraph (viii), and

(II) by inserting the following after subparagraph (viii):

“(ix) in relation to a building or structure which is to be regarded as an industrial building or structure within the meaning of paragraph (m) of section 268 (1)—

(I) 15 years after the building or structure was first used, or

(II) where capital expenditure on the refurbishment of the building or structure is incurred, 15 years after the building or structure was first used subsequent to the incurring of that expenditure.”,

(ii) in subsection (2A)(a)—

(I) by deleting “or” at the end of subparagraph (v) and by substituting “section, or” for “section.” in subparagraph (vi), and

(II) by inserting the following after subparagraph (vi):

“(vii) is in use for the purposes of a trade referred to in paragraph (m) of section 268(1).”,

and

(iii) in subsection (2A)(b)(i), by substituting “(v), (vi) or (vii)” for “(v) or (vi)”

and

(d) in Schedule 25B—

(i) by inserting the following after clause (VI) of paragraph (a)(i) of the matter set out opposite reference number 13:

“(VII) section 268(1)(m) (inserted by the *Finance Act 2008*),”,

and

(ii) by inserting the following after clause (VI) of paragraph (a)(i) of the matter set out opposite reference number 15:

“(VII) section 268(1)(m) (inserted by the *Finance Act 2008*),”.

(2) This section comes into operation on such day or days as the Minister for Finance may by order or orders appoint and different days may be appointed for different purposes or different provisions.”.

—An Tánaiste agus Aire Airgeadais.

25. In page 35, after line 46, to insert the following:

“Travel benefit-in-kind.

26.—The provisions of the Principal Act regarding travel benefit-in-kind shall be extended to make provision for disregarding the benefit of monthly and quarterly tickets provided by an employer pending the development of integrated ticketing.”.

—Joan Burton.

26. In page 35, after line 46, to insert the following:

“Failure by Employer to reimburse travel costs.

26.—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.”.

—Joan Burton.

27. In page 57, between lines 9 and 10, to insert the following:

“Claim for relief regarding construction of premises.

39.—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.”.

—Joan Burton.

28. In page 57, between lines 9 and 10, to insert the following:

“Irish citizens resident abroad.

39.—Where an Irish citizen resident abroad for the purposes of the Principal Act is within the State for a period exceeding 10 days in any year of assessment he or she shall, for statistical purposes, give to the Commissioners on or before the 31st day of October in the following year a statement of his or her profits or gains outside the State.”.

—Joan Burton.

29. In page 57, between lines 9 and 10, to insert the following:

“List of approved schemes.

39.—The Revenue Commissioners shall publish, at least annually, a list of all schemes approved under Part 30, Chapter One, Taxes Consolidation Act 1997.”.

—Joan Burton.

30. In page 68, line 27, to delete “5” and substitute “7.5”.

—Arthur Morgan.

31. In page 68, line 29, to delete “10” and substitute “15”.

—Arthur Morgan.

32. In page 68, line 32, to delete “15” and substitute “25”.

—Arthur Morgan.

33. In page 72, line 41, after “company” to insert “or a business which is taxed under Schedule D”.

—Richard Bruton.

34. In page 72, line 44, after “company” to insert “or business”.

—Richard Bruton.

35. In page 76, line 39, to delete “No sum” and substitute the following:

“(1) Subject to subsection (2), no sum”.

—An Tánaiste agus Aire Airgeadais.

36. In page 76, line 42, to delete “distribution.”.” and substitute the following:

“distribution.

(2) Subject to section 81(2)(n), subsection (1) shall not apply to so much of any payment as consists of expenditure incurred by a company to the extent that it is incurred on shares acquired by the company and given by it as consideration for goods or services, or to an employee or director of the company.”.

—An Tánaiste agus Aire Airgeadais.

37. In page 78, line 1, to delete “*subsection (1)*” and substitute “*subsection (1) (a)*”.

—An Tánaiste agus Aire Airgeadais.

38. In page 78, line 3, to delete “*Subsection (1)*” and substitute “*Subsection (1)(a)*”.

—An Tánaiste agus Aire Airgeadais.

39. In page 80, between lines 6 and 7, to insert the following:

“Capital Gains Tax
Retirement Relief.

52.—Section 598 of the Principal Act is amended by the insertion of the following paragraph in subsection (1) after paragraph (d)—

“(e) (i) Where assets which are the subject of a settlement for the dissolution of a marriage are disposed of by either party to the said marriage, either at the time of the said settlement or within the period of 12 months after the date of the said settlement, and where said assets are owned as chargeable business assets by either party to the said marriage throughout the period of 10 years up to the date of the said dissolution, the said assets shall be “qualifying assets” for the purposes of this section.

(ii) This paragraph shall have effect for all such disposals as from the 1st January 2005.”.

—Joan Burton.

40. In page 82, between lines 12 and 13, to insert the following:

“55.—In respect of any tax provision under Excise, VAT or Stamp Duties, which seeks to impose additional revenue obligations on transactions on account of their environmental impact, the extra revenue raised shall henceforth—

(a) be separately reported by the Revenue Commissioners, and

(b) shall be used solely for purposes from time to time specified by the Minister for Finance by Order laid before the Oireachtas for approval.”.

—Richard Bruton.

41. In page 98, lines 22 to 34, to delete all words from and including “the”, where it firstly occurs, in line 22 down to and including “€300” in line 34 and substitute the following:

“a rate to be specified in regulations made by the Minister for Finance having due regard to the existing number of off-licences.”.

—Joan Burton.

42. In page 102, between lines 24 and 25, to insert the following:

“Importation of
vehicles — VRT.

80.—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.”.

—Joan Burton.

43. In page 102, between lines 24 and 25, to insert the following:

“VRT —
information.

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

—Joan Burton.

44. In page 102, between lines 24 and 25, to insert the following:

“Importation of vehicles.

80.—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.

45. In page 102, between lines 26 and 27, to insert the following:

“Charities.

80.—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.”.

—Joan Burton.

46. In page 124, lines 8 to 10, to delete all words from and including “is” in line 8 down to and including “dealer”.” in line 10 and substitute “is amended—”.

—An Tánaiste agus Aire Airgeadais.

47. In page 124, between lines 10 and 11, to insert the following:

“(a) in subsection (3) with effect from 1 July 2008 by substituting the following for the definition of “taxable dealer”.”.

—An Tánaiste agus Aire Airgeadais.

48. In page 124, line 28, to delete “section;”.” and substitute the following:

“section;”,

and

(b) in subsection (11)(a) by inserting “and, for the avoidance of doubt, the amount of tax chargeable in respect of that supply is included and was always included in the amount deductible in accordance with paragraph (b) and accordingly is not included and was never included in any amount which the taxable person is entitled to deduct in accordance with section 12(1)(a)(iii)” after “section 3(1)(e)”.”.

—An Tánaiste agus Aire Airgeadais.

49. In page 139, between lines 18 and 19, to insert the following:

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

“(xix b) defibrillators;”.”.

—Richard Bruton.

50. In page 139, between lines 18 and 19, to insert the following:

“(xix b) Defibrillators;”.

—Arthur Morgan.

51. In page 139, after line 42, to insert the following:

“Review of VAT to ascertain the scope for introducing new anti-regressive and pro-energy-efficiency measures.

108.—The Minister shall, upon the passing of this Act, undertake a comprehensive and thorough review of the items to which VAT is applicable to ascertain the scope for introducing new anti-regressive and pro-energy-efficiency measures. The review shall be completed within one year from the passing of this Act.”.

—Arthur Morgan.

52. In page 140, between lines 2 and 3, to insert the following:

“Social Loan Fund.

108.—The Minister for Finance shall require each bank previously subject to the bank levy to contribute to a Social Loan Fund in an amount equivalent to the amounts previously included in the bank levy.”.

—Joan Burton.

53. In page 162, between lines 10 and 11, to insert the following:

“129.—Chapter 4 of Part 38 of the Principal Act is amended by inserting the following after section 910—

“Power to obtain information from Private Residential Tenancies Board.

910A.—(1) In this section—

“Act of 2004” means the Residential Tenancies Act 2004;

“Board” means the Private Residential Tenancies Board established under the Act of 2004.

(2) For the purposes of the assessment, charge, collection and recovery of any tax or duty placed under their care and management, the Revenue Commissioners may, by notice in writing, request the Board to provide them with such information contained in the register maintained by the Board under section 127 of the Act of 2004 as the Revenue Commissioners may specify in the notice and the Board shall provide such information as may be so specified.

(3) 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.

(4) The provisions of this section are in addition to and not in substitution for the provisions of section 148 (“Provision of details of tenancy to Revenue Commissioners”) of the Act of 2004.”.

—Joan Burton.