



SEANAD ÉIREANN

**AN BILLE AIRGEADAIS (UIMH. 2) 2008
FINANCE (NO. 2) BILL 2008**

**MOLTAÍ COISTE
COMMITTEE RECOMMENDATIONS**

SEANAD ÉIREANN

AN BILLE AIRGEADAIS (UIMH. 2) 2008 —AN COISTE

FINANCE (NO. 2) BILL 2008 —COMMITTEE STAGE

Moltaí Recommendations

SECTION 1

1. In page 9, before section 1, to insert the following new section:

“PART 1

COMMISSION ON TAXATION.

Commission on
Taxation.

1.—The Minister shall ask the Commission on Taxation to produce a report within 6 months of the commencement of the Act to address the following matters:

- (a) private hospital and nursing home tax exemptions,
- (b) property based tax breaks,
- (c) the impact of the value added tax differential between the north of Ireland and the south of Ireland,
- (d) persons claiming to be non-resident for tax purposes,
- (e) the impact of the 1 per cent levy on consumer spending.”

—*Senator Pearse Doherty.*

SECTION 2

2. In page 12, line 40, to delete “€18,304” and substitute “€37,000”.

—*Senator Pearse Doherty.*

SECTION 16

3. In page 51, between lines 16 and 17, to insert the following subsection:

“(3) Upon the passing of this Act all tax exemptions and incentives for private hospitals and private nursing homes shall cease to have effect.”

—*Senator Pearse Doherty.*

SECTION 20

4. In page 52, before section 20, to insert the following new section:

“20.—Section 26 of the Finance Act 2008 is repealed.”

—*Senator Pearse Doherty.*

[SECTION 20]

Section opposed.

—*Senator Pearse Doherty.*

SECTION 72

5. In page 122, line 21, to delete “21.5 per cent” and substitute “19 per cent”.

—*Senator Pearse Doherty.*