



DÁIL ÉIREANN

AN BILLE COMHDHLÚITE CÁNACH BREISLUACHA 2010 VALUE-ADDED TAX CONSOLIDATION BILL 2010

LEASUITHE COISTE COMMITTEE AMENDMENTS

DÁIL ÉIREANN

AN BILLE COMHDHLÚITE CÁNACH BREISLUACHA 2010 —BUAN-CHOMHCHOISTE

VALUE-ADDED TAX CONSOLIDATION BILL 2010 —STANDING JOINT COMMITTEE

Leasuithe Amendments

SECTION 2

1. In page 18, subsection (1), line 22, to delete “Department” and substitute “Minister”.

—Seán Sherlock.

2. In page 18, subsection (1), to delete line 28 and substitute the following:

“ “repealed enactment” means the Value Added Tax Act 1972 repealed by *section 122*.”.

—Seán Sherlock.

SECTION 37

3. In page 53, subsection (4)(a), lines 16 and 17, to delete all words from and including “Central” in line 16 down to and including “Ireland” in line 17 and substitute “Central Bank of Ireland”.

—An tAire Airgeadais.

SECTION 46

4. In page 59, subsection (1), lines 9 to 23, to delete paragraphs (a) to (d) and substitute the following:

“(a) zero per cent of the amount on which tax is chargeable in relation to goods in the circumstances specified in *paragraphs 1(1) to (3), 3(1) and (3) and 7(1) to (4) and (6) of Schedule 2* or of goods or services of a kind specified in the other paragraphs of that Schedule;

(b) 4.8 per cent of the amount on which tax is chargeable in relation to the supply of livestock and live greyhounds and to the hire of horses;

(c) 13.5 per cent of the amount on which tax is chargeable in relation to goods or services of a kind specified in *Schedule 3*;

(d) 21 per cent of the amount on which tax is chargeable other than in relation to goods or services on which tax is chargeable at any of the rates specified in *paragraphs (a), (b) and (c)*.”.

—Seán Sherlock.

SECTION 58

5. In page 70, subsection (2)(v)(I), lines 45 and 46, to delete all words from and including “Central” in line 45 down to and including “Ireland” in line 46 and substitute “Central Bank of Ireland”.

—An tAire Airgeadais.

[SECTION 72]

SECTION 72

6. In page 99, subsection (1), line 9, after “stored” to insert “for a period specified in regulations”.

—Seán Sherlock.

7. In page 99, lines 12 to 16, to delete subsection (2) and substitute the following:

“(2) An invoice shall be stored within the State unless—

(a) it is stored by electronic means in a manner which conforms with requirements laid down by the Revenue Commissioners in that respect, or

(b) the storing of the invoice is otherwise in accordance with the agreement of the Commissioners and is subject to any conditions set by them.”.

—Seán Sherlock.

SECTION 84

8. In page 112, subsection (3)(a), line 37, after “*section*” to insert “72(1) or”.

—Seán Sherlock.

SECTION 106

9. In page 164, line 29, to delete “Tax” and substitute “Value-added tax chargeable by virtue of this Act”.

—Seán Sherlock.

SECTION 121

Section opposed.

—Seán Sherlock.

SCHEDULE 1

10. In page 196, lines 3 and 4, to delete all words from and including “Central” in line 3 down to and including “Ireland” in line 4 and substitute “Central Bank of Ireland”.

—An tAire Airgeadais.

SCHEDULE 2

11. In page 199, lines 41 and 42, to delete all words from and including “Central” in line 41 down to and including “Ireland” in line 42 and substitute “Central Bank of Ireland”.

—An tAire Airgeadais.

12. In page 200, lines 21 and 22, to delete all words from and including “Central” in line 21 down to and including “Ireland” in line 22 and substitute “Central Bank of Ireland”.

—An tAire Airgeadais.

SCHEDULE 7

13. In page 225, column 1, line 46, to delete “regulation 2” and substitute “article 2”.

[SCHEDULE 7]

—An tAire Airgeadais.

[Note: A printing error has resulted in incorrect line references in page 225 of the Bill. The line reference in this amendment relates to the actual number of lines of text contained in page 225 of the Bill.]

SCHEDULE 8

- 14.** In page 226, column 3, lines 20 and 21, to delete “, in so far as it is unrepealed”.

—An tAire Airgeadais, Seán Sherlock.