



DÁIL ÉIREANN

AN BILLE AIRGEADAIS 2010 FINANCE BILL 2010

LEASUITHE TUARASCÁLA REPORT AMENDMENTS

DÁIL ÉIREANN

AN BILLE AIRGEADAIS 2010 —AN TUARASCÁIL

FINANCE BILL 2010 —REPORT

Leasuithe Amendments

1. In page 13, line 5, after “ACT” to insert the following:

“TO MAKE PROVISION IN RELATION TO A TAXPAYERS ADVOCATE OFFICE,”.

—Joan Burton.

2. In page 13, 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 of their rights, shall be known as the taxpayers’ advocate office.”.

—Joan Burton.

3. In page 13, between lines 11 and 12, to insert the following:

“PART 1

COST BENEFIT ANALYSIS OF TAX EXPENDITURES

Cost benefit analysis of tax expenditures.

1.—The Minister shall within one month from the passing of this Act prepare and lay before Dáil Éireann a report on a cost-benefit analysis of tax expenditures provided for by this Act, setting out the costs of tax foregone, and the benefits in terms of job creation or otherwise.”.

—Joan Burton.

4. In page 13, between lines 11 and 12, to insert the following:

“PART 1

TOBIN TAX

Tobin tax.

1.—The Minister shall within one month from the passing of this Act prepare and lay before Dáil Éireann a report on the potential for introducing a Financial Transaction Tax, a so-called “Tobin Tax”, at EU or global level in cooperation and consultation with the trading partners of the State including the likely effects on activity, employment and tax revenues in the International Financial Services Sector.”.

—Joan Burton.

5. In page 13, between lines 20 and 21, to insert the following:

“Financial stimulus.

2.—The Minister shall commit to examine the introduction of a financial stimulus for a Jobs Creation Strategy, and a Household Stimulus Package for consumers, within the course of 2010.”.

—Arthur Morgan.

6. In page 15, between lines 2 and 3, to insert the following:

“Amendment of Principal Act regarding court orders for periodic payments.

3.—The Principal Act is amended—

(a) in section 238(2) by the insertion after “yearly interest of money” of “and apart from any period payments made to a plaintiff by means of compensation or damages for any wrong or injury referred suffered by an individual in his or her person or in his or her profession”, and

(b) in section 613(1)(c) after “profession” insert “, whether by once-off lump sum or by way of periodical payment”.”.

—Joan Burton.

7. In page 15, between lines 2 and 3, to insert the following:

“Examine new tax rate.

3.—The Minister shall commit to examine the introduction of a new higher rate of tax on income in excess of three times the average industrial wage before the end of 2010.”.

—Arthur Morgan.

8. In page 15, between lines 2 and 3, to insert the following:

“Amendment of Section 531A(1) of Principal Act.

3.—Section 531A(1) of the Taxes Consolidation Act 1997 is amended by the substituting of the following for the definition of “aggregate income”:

“ ‘aggregate income for the year of assessment’, in relation to an individual and a year of assessment, means the aggregate of the individual’s relevant emoluments in the year of assessment, including relevant emoluments that are paid in whole or in part for a year of assessment other than the year of assessment during which the payment is made, and relevant income for the year of assessment, but excluding any amounts paid by an employer under section 787E(1) and section 787E(2).”.”.

—Richard Bruton.

9. In page 17, between lines 47 and 48, to insert the following:

“(ia) for the year of assessment 2010 and subsequent years of assessment up to and including the year of assessment 2013 in respect of qualifying interest paid in respect of a qualifying loan taken out on or after 1 January 2003 and before 1 January 2004.”.

—Richard Bruton.

10. In page 20, to delete lines 17 to 21 and substitute the following:

“Standardising and abolishing tax reliefs.

11.—The Minister shall commit to examine the standardisation of all tax reliefs within the year 2010 with an aim of abolishing all remaining property-based tax reliefs and all those which do not serve a value to the exchequer or society, as proposed by the Commission on Taxation.”.

—Arthur Morgan.

11. In page 27, between lines 31 and 32, to insert the following:

“Reliefs for Primary Care Centres.

20.—The Minister may, by regulations, and after consultation with the Minister for Health, introduce specific reliefs to help equip Primary Care Centres with appropriate diagnostic and treatment facilities where he is satisfied that they bring commensurate social benefits in the more effective provision of health services.”.

—Richard Bruton.

12. In page 29, between lines 25 and 26, to insert the following:

“Tax Refund for Retraining.

23.—The Minister shall report to the Dáil within 30 days of the enactment of this Act on proposals to introduce tax relief for costs incurred by unemployed persons in successfully completing certified training courses against income tax payments made by that person in the previous six years.”.

—Richard Bruton.

13. In page 29, between lines 25 and 26, to insert the following:

“Tax incentives for Limerick regeneration.

23.—That the Minister will consider making available designated tax incentives for the Limerick regeneration project as already recommended in the Limerick regeneration masterplan and Mid-West task force report.”.

—Kieran O'Donnell.

14. In page 29, between lines 26 and 27, to insert the following:

“(a) by inserting the following subsection in section 207:

“(4A) A charity—

(a) shall submit a copy of its annual report and accounts to the Revenue Commissioners within six months of the end of its account year, which shall be for a period not exceeding twelve months,

(b) shall publish their accounts and annual report in a public place or on the approved body's website within four months of the end of its account year,

(c) shall provide the Revenue Commissioners with a statement confirming compliance with paragraph (b) signed by the treasurer, trustee or any duly authorised agent.”,

(b) by inserting the following in section 847A:

“(13A) Every approved sports body—

- (a) shall deliver to the Minister and the Revenue Commissioners within six months of the end of its account year, which shall be for a period not exceeding twelve months, a return containing particulars of the aggregate amount of the relevant donations received by the body in respect of the approved project,
- (b) shall publish a copy of this return in a public place or on the approved body’s website within four months of the end of its account year,
- (c) shall provide the Minister and the Revenue Commissioners with a statement confirming that the relevant donations received by the body in respect of the approved project were expended on the approved project only. This statement will be signed by the treasurer, trustee or any duly authorised agent.”.

—Joan Burton.

15. In page 31, line 46, to delete “The Revenue Commissioners may” and substitute the following:

“Where the Revenue Commissioners are not satisfied with the information provided, or if they consider it is necessary to do so, they may”.

—Richard Bruton.

16. In page 32, lines 5 to 15, to delete all words from and including “shall” in line 5 down to and including “trustees.” in line 15 and substitute the following:

“shall be recoverable by the Revenue Commissioners as a simple contract debt in any court of competent jurisdiction from the charity concerned.”.

—Richard Bruton.

17. In page 34, between lines 33 and 34, to insert the following:

“Application to
zoned lands.

25.—Section 644AB and 649B of the Taxes Consolidation Act 1997 shall not apply where a change in the zoning of lands was contained in a draft development plan or a draft local area plan published prior to 30 October 2009 and adopted after 30 October 2009. The zoning of lands in the draft development plan or a draft local area plan published prior to 30 October 2009 and adopted after 30 October 2009 shall be deemed to be the actual zoning of the land on 30 October 2009 for the purposes of Section 644AB and 649B of the Taxes Consolidation Act 1997.”.

—Richard Bruton.

18. In page 36, between lines 17 and 18, to insert the following:

“Mid-Shannon
corridor tourism
infrastructure
investment scheme.

26.—(1) Section 372AW of the Principal Act is amended—

(a) in subsection (1) in the definition of “qualifying period” by substituting “31 May 2015” for “31 May 2013”, and

(b) in subsection (2)(b) by substituting “4 years” for “2 years”.

(2) *Subsection (1)* comes into operation on the making of an order to that effect by the Minister for Finance.”.

—An tAire Airgeadais.

19. In page 62, between lines 10 and 11, to insert the following:

“Sharia finance.

38.—The Minister shall within one month from the passing of this Act prepare and lay before Dáil Éireann a report on Sharia Compliant Finance and on the resolution mechanism to be undertaken in the event of disputes or misunderstandings of same.”.

—Joan Burton.

20. In page 73, between lines 14 and 15, to insert the following:

“(g) in section 291A(1)(h) by inserting “, but this paragraph does not relate to a licence within the meaning of section 2 of the Intoxicating Liquor Act 2008” after “intended”,.”.

—An tAire Airgeadais.

21. In page 74, to delete lines 12 and 13 and substitute the following:

“(2) (a) *Paragraphs (a) to (f) and (g) to (i) of subsection (1) apply to expenditure incurred by a company after 4 February 2010.*

(b) *Paragraph (g)* of subsection (1) has effect as respects any allowance to be made for an accounting period commencing on or after 1 January 2010.”.*

—An tAire Airgeadais.

[*Note: This is a reference to the paragraph proposed to be inserted by amendment No. 20.]

22. In page 77, between lines 33 and 34, to insert the following:

“(e) by inserting the following after subsection (12):

“(13) The provisions of this section shall apply to a sole trader in the same manner as they apply to a company.”.”.

—Richard Bruton.

23. In page 83, line 6, to delete “subsection” and substitute “section”.

—An tAire Airgeadais.

24. In page 91, between lines 35 and 36, to insert the following:

“(b) in subsection (1)(a) in the definition of “group expenditure on research and development” by inserting the following after subparagraphs (i) and (ii):

“(iii) expenditure (in this section referred to as ‘relevant expenditure’) on research and development incurred by a company which is a member of a group in developing intellectual property within the meaning of section 291A that is transferred to a company incorporated in the State that complies with section 495 shall not be included in group expenditure on Research and Development in relation to that group. The relevant expenditure will be treated as a separate Research and Development activity distinct from all other R&D activities carried on by the group for the purposes of this section.”.”.

—Richard Bruton.

25. In page 93, between lines 30 and 31, to insert the following:

“(k) by inserting after subsection (5):

“(6) except in the case of claims made by a company in respect of ‘relevant expenditure’ within the meaning of subsection (1)(a). No claim will be permissible where the company or any other person has made a claim in respect of the ‘relevant expenditure’.”.

—Richard Bruton.

26. In page 95, to delete lines 18 to 23 and substitute the following:

“ “242A.—(1) In this section ‘relevant territory’ has the meaning assigned to it in section 172A.”.

—An tAire Airgeadais.

27. In page 96, line 26, to delete “246A” and substitute “242A”.

—An tAire Airgeadais.

28. In page 96, between lines 29 and 30, to insert the following:

“54.—Section 613 of the Principal Act is amended by inserting after subsection (1) a new subsection (1)(a):

“(1)(a) A gain accruing to a company (in this section referred to as the ‘transferor company’) on a disposal of intellectual property to another company (in this section referred to as the ‘transferee company’) is not a chargeable gain if:

(i) the intellectual property is a specified intangible asset within the meaning of section 291A(1),

(ii) the transferor company is a ‘qualified company’ in accordance with section 766(1)(a), and

(iii) the transferee company is a company incorporated in the State that complies with section 495.”.

—Richard Bruton.

29. In page 99, lines 23 to 28, to delete all words from and including “and” in line 23 down to and including “State,” in line 28 and substitute the following:

“, the Friends of the National Collections of Ireland, a local authority or a joint body within the meaning of section 2(1) of the Local Government Act 2001 and any university in the State,”.

—An tAire Airgeadais.

30. In page 99, lines 30 and 31, to delete all words from and including “subparagraphs” in line 30 down to and including “subsection (1),” in line 31 and substitute “paragraph (a)(iii) of subsection (1),”.

—An tAire Airgeadais.

31. In page 103, to delete lines 7 to 17 and substitute the following:

“(b) The relief under paragraph (a) shall apply to the biofuel content of any such mixture or blend.”.

—Joan Burton.

32. In page 103, to delete line 36.

—Richard Bruton.

33. In page 105, line 43, after “electricity” to insert the following:

“including the generation of electricity from high efficiency combined heat and power as defined in the Energy (Miscellaneous Provisions) Act 2006”.

—Kieran O'Donnell.

34. In page 106, line 2, after “processes” to insert “or mineralogical processes”.

—Richard Bruton.

35. In page 107, line 36, to delete “a taxable person within the meaning of” and substitute “an accountable person for the purposes of”.

—An tAire Airgeadais.

36. In page 108, line 41, after “processes” to insert “or mineralogical processes”.

—Richard Bruton.

37. In page 110, between lines 6 and 7, to insert the following:

“Head shops.

86.—No retailer may sell any product advertised as a “legal high” or similar substance or preparation (not being a controlled drug within the meaning of the Misuse of Drugs Act 1977) without a licence issued by the Revenue Commissioners and on payment of such fee therefor as may be prescribed.”.

—Joan Burton.

38. In page 110, between lines 6 and 7, to insert the following:

“Head shop
licences.

86.—(1) A structure which is used as a head shop shall require a licence for lawful operation.

(2) The Minister shall by regulations set a fee for the acquisition of a licence under *subsection (1)* which fee shall not be less than €100,000.

(3) In this section:

(a) a head shop is a structure used for a business which consists to a significant degree of selling, hiring, exchanging, lending, displaying or demonstrating, or otherwise making accessible or available to the public, goods or services concerned with or for use in connection with the consumption of psychoactive drugs or the use of paraphernalia related to consumption of psychoactive drugs, or both,

(b) a psychoactive drug, whether psychopharmaceutical or psychotropic, is a chemical substance that acts primarily upon the central nervous system to alter brain function, resulting in changes in perception, mood, consciousness or behaviour, and consumed primarily for recreational purposes, so as to alter consciousness.

(4) The definitions of head shop in *subsection (2)*:

(a) do not apply to a structure used as a hospital or in connection with the provision of services by or on behalf of the Health Services Executive or by a person who is—

(i) a medical practitioner, pharmaceutical chemist, nurse or midwife and who is registered under the enactments governing his or her profession, or

(ii) a member of a designated profession within the meaning of the Health and Social Care Professionals Act 2005; and

(b) do not apply to a structure by reason only of the fact that—

(i) the structure is a licensed premises (within the meaning of section 2 of the Intoxicating Liquor Act 2003), or

(ii) the structure is used as a business in which goods are available for retail sale and upon which a duty of excise is charged in accordance with law.”.

—Richard Bruton.

39. In page 139, line 15, to delete “Minister” and substitute “Minister for Finance”.

—An tAire Airgeadais.

40. In page 153, between lines 18 and 19, to insert the following:

“Vehicle
Registration
Provisions.

104.—The provisions of section 134(15) of the Finance Act 1992 shall be suspended pending a review to be carried out by the Minister on the impact section 134(15) will have on the car rental industry.”.

—Olivia Mitchell.

41. In page 153, to delete lines 28 to 34 and substitute the following:

“ ‘new vehicle’ means the following category A vehicle:

(a) a vehicle that has not been registered or recorded under—

(i) section 131 of this Act or section 6 of the Roads Act 1920, or

(ii) a system for maintaining a record of vehicles and their ownership established by or on behalf of the government of another state,

or

(b) a 2010 registered vehicle that has been let on short-term car hire for a maximum period of up to six months;”.

—Kieran O'Donnell.

42. In page 157, line 28, to delete “Roads Act 1960” and substitute “Roads Act 1920”.

—An tAire Airgeadais.

43. In page 158, between lines 18 and 19, to insert the following:

“Increase in local
government fund.

110.—The Minister commits to ensuring all revenue raised through the applicable following sections pertaining to VAT on local authorities as a result of Council Directive 2006/112/EC, shall be ringfenced for the Local Government Fund. This will allow local authorities to offset the VAT introduction with lower services charges.”.

—Arthur Morgan.

44. In page 161, lines 26 and 27, to delete “with effect from 1 July 2010”.

—An tAire Airgeadais.

45. In page 161, line 39, after “scale” to insert the following:

“and is in direct competition with private sector providers”.

—Richard Bruton.

46. In page 161, between lines 43 and 44, to insert the following:

“and in such cases as described in paragraph (a) and (b), the Minister shall issue regulations to clarify the exact coverage of VAT in respect of the services listed in Schedule 7.”.

—Richard Bruton.

47. In page 161, line 45, to delete “with effect from 1 July 2010” and substitute “with effect from 8 March 2010”.

—An tAire Airgeadais.

48. In page 162, between lines 5 and 6, to insert the following:

“(2) (a) Subject to *paragraph (b)*, *paragraph (b)* of *subsection (1)* comes into operation on 1 July 2010.

(b) *Paragraph (b)* of *subsection (1)*, in so far as it applies to the supply of community facilities, comes into operation on such day or days as the Minister may by order appoint and different days may be so appointed for different purposes or different community facilities.

(c) For the purposes of *paragraph (b)*, “community facilities” means—

(i) facilities for taking part in sporting or physical education activities and services closely related to the provision of such facilities, other than facilities for taking part in golf and for this purpose facilities for taking part in golf do not include facilities for taking part in pitch and putt, and

(ii) the hiring of halls, meeting rooms, grounds and other facilities of a similar nature to non-profit making sporting, cultural, social and community organisations.

(d) *Paragraph (c)* of *subsection (1)* shall not affect the validity of any determination made under subsection (3E) of section 8 of the Principal Act before 8 March 2010 by an authorised officer within the meaning of the said subsection (3E), and any such determination shall continue in force as if *paragraph (c)* of *subsection (1)* had not been enacted.”.

—An tAire Airgeadais.

49. In page 162, between lines 5 and 6, to insert the following:

“(2) The Minister shall within one month from the passing of this Act prepare and lay before Dáil Éireann a report on the estimate of the VAT likely to be charged by local and public authorities annually under this section and an estimate of the amount such authorities will be likely to recover in respect of their inputs.”.

—Joan Burton.

50. In page 162, between lines 5 and 6, to insert the following:

“(2) Services relating to sport, leisure, culture and recreation provided by a not-for-profit organisation (which shall include a public authority) shall be exempt from VAT.”.

—Joan Burton.

51. In page 162, between lines 5 and 6, to insert the following:

“Use of funds obtained from application of VAT to public authorities.

116.—The Minister shall by regulations, based on the anticipated level of additional VAT income resulting from the application of VAT to public authorities, provide for a corresponding reduction in VAT on meals in restaurants and similar establishments and on hotel and similar accommodation with effect from 1 July 2010.”.

—Joan Burton.

52. In page 167, lines 33 and 34, to delete “1 January 2010” and substitute “1 January 2011”.

—Richard Bruton.

53. In page 167, line 34, to delete “30 June 2010” and substitute “31 August 2010”.

—An tAire Airgeadais.

54. In page 167, to delete lines 39 to 50 and substitute the following:

“(i) 40 per cent of the residual tax in the case of agricultural machinery purchased or acquired in a taxable period beginning on 1 January 2010, 1 March 2010 or 1 May 2010, as the case may be, and

(ii) 30 per cent of the residual tax in the case of agricultural machinery purchased or acquired in the taxable period beginning on 1 July 2010.”.

—An tAire Airgeadais.

55. In page 168, line 31, to delete “1 July 2010” and substitute “1 September 2010”.

—An tAire Airgeadais.

56. In page 196, between lines 4 and 5, but in Part 3, to insert the following:

“Supply of greenhouse gas emission allowances.

131.—(1) The Principal Act is amended—

(a) in section 8 by inserting the following after subsection (1C):

“(1D) (a) Where a taxable person who carries on a business in the State (in this subsection referred to as a ‘recipient’) receives greenhouse gas emission allowances from another taxable person who carries on a business in the State then the recipient shall, in relation to that supply, be an accountable person or be deemed to be an accountable person and shall be liable to pay the tax chargeable as if that recipient made that supply in the course or furtherance of business and the person who supplied the greenhouse gas emission allowances shall not be accountable for or liable to pay the said tax in respect of such supply.

(b) In this subsection—

‘allowance’ has the meaning assigned to it by Article 3 of the Directive;

‘Directive’ means Directive 2003/87/EC¹ of the European Parliament and of the Council of 13 October 2003 (as amended) establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC;

‘greenhouse gas’ has the meaning assigned to it by Article 3 of the Directive;

‘greenhouse gas emission allowances’ means allowances to emit greenhouse gases transferable in accordance with the Directive and other units that may be used by operators for compliance with the Directive;

‘operator’ has the meaning assigned to it by Article 3 of the Directive.”,

(b) in section 12(1)(a) by inserting the following after subparagraph (vc):

“(vd) the tax chargeable during the period, being tax for which the recipient (within the meaning of section 8(1D)) is liable by virtue of section 8(1D) in respect of greenhouse gas emission allowances (within the said meaning) received by that recipient: but this subparagraph shall apply only where the recipient would be entitled to a deduction of that tax elsewhere under this subsection if that tax had been charged to such recipient by an accountable person,”

and

(c) in section 17 by inserting the following after subsection (1D) (inserted by *section 125*):

“(1E) Where a taxable person who carries on a business in the State supplies greenhouse gas emission allowances (within the meaning of section 8(1D)) to a recipient (within the said meaning), that person shall issue a document to the recipient indicating—

(a) that the recipient is liable to account for the tax chargeable on that supply, and

(b) such other particulars as would be required to be included in that document if that document was an invoice required to be issued in accordance with subsection (1) but excluding the amount of tax payable.”.

(2) *Subsection (1)* comes into operation on such day as the Minister for Finance may appoint by order.”.

—An tAire Airgeadais.

¹OJ No. L275, 25.10.2003, p32.

57. In page 196, between lines 8 and 9, to insert the following:

“Residential
Property Price
Records.

132.—The Minister shall, on a quarterly basis, publish a report on residential property prices recorded by the Revenue Commissioners in the collection of stamp duty.”.

—Richard Bruton.

58. In page 201, to delete lines 9 to 15 and substitute the following:

“Cross party and
community
economic strategy
group.

142.—The Minister will establish within the course of 2010 a new cross party and community economic group which will produce a Jobs Strategy and Economic Recovery plan.”.

—Arthur Morgan.

59. In page 225, between lines 24 and 25, to insert the following:

“Uncommenced
Finance legislation.

147.—The Minister shall within one month from the passing of this Act prepare and lay before Dáil Éireann a report on the provisions of the Taxes Acts which have not been brought into operation due to the failure by the Minister to make a commencement order, and particulars of whether and if so when such an order is intended to be made.”.

—Joan Burton.

60. In page 233, lines 36 and 37, to delete “or may fail to comply”.

—Richard Bruton.

61. In page 235, between lines 24 and 25, to insert the following:

“Operations of
NAMA.

151.—The following section is inserted in the National Asset Management Agency Act 2009 after section 2:

“Report of
NAMA to
Houses of the
Oireachtas.

2A.—In the first year of its establishment, NAMA shall report to the Houses of the Oireachtas quarterly and set out a detailed report of its activities. All purchases acquired by NAMA will be put before a sub-committee of the Houses of the Oireachtas, established on a cross party basis, which will examine and make recommendations for NAMA's portfolio based on economic and societal needs.”.

—Arthur Morgan.

62. In page 235, after line 51, to insert the following:

“Review of NAMA
Act by Oversight
Committee.

152.—The following section is inserted in the National Asset Management Agency Act 2009 after section 1:

“1A.—(1) For the purposes of this Act, ‘the Oversight Committee’ shall mean a committee of the Houses of the Oireachtas, or a sub-committee thereof so enjoined and appointed by a Resolution of the Houses, consisting of specified persons not being members of the Houses of the Oireachtas to report to the Houses of the Oireachtas every 30 days on the operation of this Act and the activities of NAMA.

(2) The Minister, NAMA, and any other body or person having functions under this Act shall be required to co-operate with the Oversight Committee in the performance of its functions.”.

—Joan Burton.

63. In page 235, after line 51, to insert the following:

“Reports by NAMA.

152.—The following section is inserted in the National Asset Management Agency Act 2009 after section 2:

“2A.—Every 6 months NAMA shall report to the Houses of the Oireachtas setting out details of its operation including the identities of the owners of, and particulars (including value) of, any assets acquired by it during the period in question valued at over €100,000 and including a Corporate Operational Plan and Budget.”.

—Joan Burton.

64. In page 235, after line 51, to insert the following:

“Limitation of Act. 152.—The following section is inserted in the National Asset Management Agency Act 2009 after section 2:

“2A.—Notwithstanding any provision of this Act, no person may participate in acquiring any benefit or advantage under this Act unless such person is tax resident within the State and has complied with his or her tax liabilities to the State.”.”

—Joan Burton.

65. In page 236, between lines 16 and 17, to insert the following:

“(f) any other enactment which imposes a charge payable to public funds,”.

—Joan Burton.

66. In page 236, between lines 27 and 28, to insert the following:

“(f) any other enactment which imposes a charge payable to public funds,”.

—Joan Burton.

67. In page 261, between lines 20 and 21, to insert the following:

“(a) in section 1(1) by substituting the following definition for the definition of “intra-Community acquisition of goods”:

“ ‘intra-Community acquisition’, in relation to goods, has the meaning assigned to it by section 3A;”,

(b) in section 3A(1) by substituting “In this Act, ‘intra-Community acquisition’, in relation to goods, means the acquisition” for “In this Act ‘intra-Community acquisition of goods’ means the acquisition”.”.

—An tAire Airgeadais.

68. In page 264, to delete lines 34 and 35 and substitute the following:

“(d) As respects *paragraph 4*—

(i) *subparagraphs (a)* and (b)** have effect as on and from 1 January 2010, and

(ii) *subparagraphs (a) to (e)* have effect as on and from the passing of this Act.”.

—An tAire Airgeadais.

[*Note: This is a reference to the paragraphs proposed to be inserted by amendment No. 67.]