



An Bille fán gCiste um Chosc ar Fhéinmharú agus um Meabhair-Shláinte, 2014
Suicide Prevention and Mental Health Fund Bill 2014

Mar a tionscnaíodh

As initiated



**AN BILLE FÁN gCISTE UM CHOSC AR FHÉINMHARÚ AGUS UM MEABHAIR-
SHLÁINTE, 2014**
SUICIDE PREVENTION AND MENTAL HEALTH FUND BILL 2014

Mar a tionscnaíodh
As initiated

CONTENTS

Section

1. Interpretation
2. Suicide prevention and mental health levy regulations
3. Suicide prevention and mental health fund
4. Exemptions from the levy
5. Levy calculation formula
6. Addition of levy to retail price of each item
7. Failure to pay the levy or comply with regulations under section 2
8. Offence
9. Penalty
10. Short title and commencement

ACTS REFERRED TO

Finance Act 2003 (No. 3)

Intoxicating Liquor Act 2003 (No. 31)



AN BILLE FÁN gCISTE UM CHOSC AR FHÉINMHARÚ AGUS UM MEABHAIR-SHLÁINTE, 2014
SUICIDE PREVENTION AND MENTAL HEALTH FUND BILL 2014

Bill

entitled

5

An Act to make provision whereby a levy shall be fixed on all alcoholic beverages sold from, but not intended for consumption on licenced premises, such levy shall be paid into a fund, to be known as the “Suicide Prevention and Mental Health Levy Fund” the monies from which shall be directed towards the support of suicide prevention (as set out in the policy document “Action Speaks Louder Than Words”), the accelerated role out of the policy document “A Vision For Change” and to provide for related matters.

10

Be it enacted by the Oireachtas as follows:

Interpretation

1. In this Act, save where the context otherwise requires—

“alcoholic beverage” has the same meaning as that which is defined in sections 73 and 74 of the Finance Act 2003 (as amended);

15

“licenced premises” has the same meaning as that in the Intoxicating Liquor Act 2003;

“Minister” means the Minister for Health.

Suicide prevention and mental health levy regulations

2. (1) The Minister shall, make regulations providing that there shall be chargeable, leviable and payable, a levy, which shall be known as the suicide prevention and mental health levy, in respect of the supply to customers, at the point of sale to them of alcoholic beverages at any licenced premises in any specified class or classes of outlets including public houses, supermarkets, service stations or other sales outlets.

20

(2) The levy shall be payable by the person (in this Act referred to as the licensee) who carries on the business of selling alcoholic beverages at any licenced premises in any specified class or classes of outlets, including public houses, supermarkets, service stations or other sales outlets.

25

(3) The Revenue Commissioners shall be the collection authority to whom the levy shall be paid.

30

Suicide prevention and mental health fund

3. (1) There shall stand established, on the passing of this Act, a fund which shall be known as “the suicide prevention and mental health fund” and in this Act shall be referred to as “the fund”.
- (2) Subject to *subsection (3)* the Minister shall manage and control the fund. 5
- (3) The Minister may, by way of regulations under *section 2*, delegate the management and control of the fund and any other functions under this section related to such management and control, to a specified person, and functions so delegated shall be performed by that person.
- (4) As soon as may be after the end of each financial year, the Minister shall submit, for audit to the Comptroller and Auditor General, the accounts of the fund and the Minister shall cause a copy of such accounts so audited (together with a copy of the Comptroller and Auditor’s report on same) to be laid before each House of the Oireachtas. 10
- (5) Subject to, and in accordance with, regulations made under *section 2*, there shall be paid into the fund, the amounts of levy collected in accordance with the formula as set out under *section 5*. 15
- (6) The Minister may, from time to time, pay out of the fund, monies, as he or she considers appropriate, which shall be directed towards—
- (a) the support of suicide prevention programmes in such form as is set out in part two of the policy document “Action Speaks Louder than Words” including but not limited to the following: 20
- (i) enhancing the size and role of the National Office for Suicide Prevention to undertake matters such as the development of a new national strategy and the creation of a 24 hour helpline; 25
- (ii) increasing the number of resource officers for suicide prevention, enhancing their role and linking them directly to the National Office for Suicide Prevention;
- (iii) establishing out of hours emergency social worker teams across the State;
- (iv) reversing the Government’s decision to abolish dedicated guidance counsellor time allocations in schools; and 30
- (v) increasing funding for projects aimed at preventing the rates of suicide for all sections of society, specifically high risk areas which include middle aged men and young adults;
- (b) the accelerated role out of the policy document “A Vision For Change”, and 35
- (c) the support of alcohol and drug treatment programmes as set up by the Minister for Health or any other relevant Government agency.

Exemptions from the levy

4. The suicide prevention and mental health levy shall not apply to the following:
- (a) any legal medicines that are intended for use in the diagnosis, cure, mitigation, 40

treatment, or prevention of disease in humans or animals, and any articles other than food, water, or oxygen that are intended to affect the mental or body function of humans or animals and include—

- (i) all legal medicines defined by the Irish Medicines Board,
- (ii) all alcoholic items below a 2.8 per cent alcoholic content, 5

and

- (b) alcoholic products purchased in a licensed premises and intended to be consumed on such premises, including a public house, hotel, restaurant, dance hall and/or other such licensed premises.

Levy calculation formula 10

5. The levy shall be calculated in accordance with the following formula:

- (a) alcoholic strength—
 - (i) the percentage of volume by alcohol shall be used as a measurement in calculating the levy,
 - (ii) the percentage of alcohol shall move by one decimal place and used as a weight to multiply by, for example: 5 per cent alcohol percentage, to 0.5. 30 per cent alcohol percentage, to 3.0; 15

- (b) quantity of the product—
 - (i) the quantity of volume shall be used as a measurement in calculating the levy, 20
 - (ii) the quantity shall be calculated using two ways,
 - (iii) the amount of individual items in a tray (beer) and by case (wine and spirits),
 - (iv) each case or tray shall be used to calculate the quantity of drink in it,
 - (v) this is done through the amount of individual items multiplied by the amount of drink in one item, for example: 1 tray = 24 cans (each can contains 0.33L); $24 \times 0.33L = 7.92L$; 25

- (c) levy calculation
 - (i) $V \times S = Ly$
where—
V = Volume of alcohol in litres per case 30
S = Alcohol strength
Ly = Levy per case

- (ii) for example—
 - (I) (A) 1 case has 12 bottles of wine,
 - (B) Each bottle of wine has .750 of a litre, 35
- and therefore

- (C) $12 \times .750L = 9$ litres (total amount of drink in the case),
- (II) (A) Strength of alcohol is 11 per cent,
- (B) to get alcohol strength, move a decimal place to make it 1.1,
- (C) 1.1 is used as the weight of alcohol strength,
- (D) $9 \times 1.1 = \text{€}9.90$, levy per case of wine, 5
- and therefore
- (E) $\text{€}9.90 \div 12 \text{ bottles} = \text{€}0.825$ per bottle levy.

Addition of levy to retail price of each item

6. Each licensee shall add the levy (as calculated in accordance with the formula as set out under *section 5*) to the retail price of each individual item. 10

Failure to pay the levy or comply with regulations under *section 2*

7. A person who fails to—
- (a) pay the amount of levy which is due and payable by virtue of the regulations set out under *section 2*, or
- (b) comply with a provision of the regulations under that section, 15
- shall be guilty of an offence.

Offence

8. (1) Where an offence under this Act has been committed by a body corporate and is proved to have been committed with the consent or connivance of or to be attributable to any neglect on the part of a person being a director, manager or other similar officer of the body corporate, or a person who was purporting to act in such capacity, that person as well as the body corporate shall be guilty of an offence and shall be liable to be proceeded against and punished as if he or she were guilty of the first-mentioned offence. 20
- (2) Where the affairs of a body corporate are managed by its members, *subsection (1)* shall apply in relation to the acts and defaults of a member in connection with his or her functions of management as if he or she were a director of the body corporate. 25

Penalty

9. A person guilty of an offence under this Act shall be liable—
- (a) on summary conviction, to a fine not exceeding €1,500, or 30
- (b) on conviction on indictment, to a fine not exceeding €3,000.

Short title and commencement

10. (1) This Act may be cited as the Suicide Prevention and Mental Health Fund Act 2014.

(2) This Act shall come into operation on such day or days as may be fixed by order or orders of the Minister.

An Bille fán gCiste um Chosc ar Fhéinmharú
agus um Meabhair-Shláinte, 2014

BILLE

(mar a tionscnaíodh)

dá ngairtear

Acht do dhéanamh socrú trína socrófar tobhach ar gach deoch alcólach a dhíoltar as áitreabh ceadúnaithe ach nach mbeartaítear a ól san áitreabh ceadúnaithe, go ndéanfar an tobhach sin a íoc isteach i gciste ar a dtabharfar “Ciste an Tobhaigh um Chosc ar Fhéinmharú agus um Meabhair-Shláinte” agus go ndíreofar an t-airgead as an gciste sin ar thacú le cosc ar fhéinmharú (mar a leagtar amach sa doiciméad beartais “Is Fearr Beart ná Briathar”) agus ar an ról treisithe a eascraíonn as an doiciméad beartais “Fís Don Athrú”, agus do dhéanamh socrú i dtaobh nithe gaolmhara.

*Na Seanadóirí Marc Mac Sharry, Toirleach Ó
Loideain agus Darragh O'Brien a thug isteach,*

18 Meitheamh, 2014

Suicide Prevention and Mental Health Fund
Bill 2014

BILL

(as initiated)

entitled

An Act to make provision whereby a levy shall be fixed on all alcoholic beverages sold from, but not intended for consumption on licenced premises, such levy shall be paid into a fund, to be known as the “Suicide Prevention and Mental Health Levy Fund” the monies from which shall be directed towards the support of suicide prevention (as set out in the policy document “Action Speaks Louder Than Words”), the accelerated role out of the policy document “A Vision For Change” and to provide for related matters.

*Introduced by Senators Marc Mac Sharry, Terry
Leyden and Darragh O'Brien,*

18th June, 2014

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2.
(Teil: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843)
no trí aon díoltóir leabhar.

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
GOVERNMENT PUBLICATIONS,
52 ST. STEPHEN'S GREEN, DUBLIN 2.
(Tel: 01 - 6476834 or 1890 213434; Fax: 01 - 6476843)
or through any bookseller.

€1.27

ISBN 978-1-4468-0702-6



9 781446 807026