DÁIL ÉIREANN

AN BILLE UM BOSCA FORBARTHA EOLAI (DEIMHNIÚ AIRÉAGÁN), 2016
KNOWLEDGE DEVELOPMENT BOX (CERTIFICATION OF INVENTIONS) BILL 2016
LEASUITHE TUARASCÁLA
REPORT AMENDMENTS
1. In page 9, between lines 10 and 11, to insert the following:

“(5) The Office of the Revenue Commissioners shall, within 3 months of the enactment of this Act, publish a guidance document to provide information to businesses considering making an application for a KDB certificate.”.

—James Lawless.

2. In page 10, between lines 15 and 16, to insert the following:

“(7) The Minister at the end of each year (beginning with the year ending 31 December 2018) shall prepare and lay before each House of the Oireachtas an anonymised report outlining why applications for KDB certificates were not successful.”.

—James Lawless.

3. In page 14, between lines 23 and 24, to insert the following:

“(3) The Minister may seek the introduction of appropriate categories or sectoral headings in respect of applications and request information from the Controller as to the proportion of applications under each heading.”.

—Richard Boyd Barrett, Brid Smith.

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

“(h) figures in respect of the geographical or regional distribution of applications,”.

—Richard Boyd Barrett, Brid Smith.

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

“(h) such general information as to the operation of the scheme as may be appropriate or relevant.”.

—Richard Boyd Barrett, Brid Smith.
6. In page 15, between lines 3 and 4, to insert the following:

“Review and scrutiny

19. (1) The Minister shall, as part of the annual Budget process, produce a report on the operation of the KDB including a consideration of the intersection of the KDB with other tax expenditure measures and its impact on the delivery of an effective tax rate for corporations.

(2) The Minister shall ensure appropriate annual information exchange between the Department of Jobs, Enterprise and Innovation and the Office of the Revenue Commissioners in order to facilitate the publication of information on the cost of this initiative, including the cost to date for the Exchequer in revenues forgone, as part of the annual budgetary process.”

—Richard Boyd Barrett, Brid Smith.

7. In page 15, between lines 3 and 4, to insert the following:

“Review and scrutiny

19. The Minister shall ensure appropriate annual information exchange between the Department of Jobs, Enterprise and Innovation and the Office of the Revenue Commissioners in order to facilitate the publication of information on the cost of this initiative, including the cost to date for the Exchequer in revenues forgone, as part of the annual budgetary process.”

—Richard Boyd Barrett, Brid Smith.

8. In page 15, between lines 3 and 4, to insert the following:

“Review and scrutiny

19. The Minister shall ensure appropriate annual information exchange between the Department of Jobs, Enterprise and Innovation and the Office of the Revenue Commissioners in order to facilitate the publication of information on the cost of this initiative, including the cost to date for the Exchequer in revenues forgone, as part of the annual budgetary process.”

—Richard Boyd Barrett, Brid Smith.

9. In page 15, between lines 3 and 4, to insert the following:

“Committee scrutiny

19. An annual report on the operation of the KDB including a consideration of the intersection of the KDB with other tax expenditure measures and its impact on the delivery of an effective tax rate for corporations should be presented and discussed by the Joint Oireachtas Committee on Jobs, Enterprise and Innovation.”

—Richard Boyd Barrett, Brid Smith.
10. In page 16, after line 36, to insert the following:

“Intersection with wider enterprise and innovation strategy

25. (1) Companies applying for the KDB certificate should be asked to indicate at the time of application whether they are presently or have been previously in receipt of grants, subsidies, tax incentives or other enterprise or research and development supports from a public or semi-state body.

(2) Companies applying for grants, subsidies, tax incentives or other enterprise or research and development supports from a public or semi-state body should be asked to indicate whether they are presently or have been previously granted a KDB certificate.

(3) Information on the level or frequency of intersection between the KDB and other enterprise or research and development initiatives is to be made available to the Minister for Jobs, Enterprise and Innovation in order to inform overall jobs, enterprise and innovation strategies.”.

—Richard Boyd Barrett, Brid Smith.

11. In page 16, after line 36, to insert the following:

“Intersection with wider enterprise and innovation strategy

25. (1) Companies applying for the KDB certificate should be asked to indicate at the time of application whether they are presently or have been previously in receipt of grants, subsidies, tax incentives or other enterprise or research and development supports from a public or semi-state body.

(2) Companies applying for grants, subsidies, tax incentives or other enterprise or research and development supports from a public or semi-state body should be asked to indicate whether they are presently or have been previously granted a KDB certificate.”.

—Richard Boyd Barrett, Brid Smith.

12. In page 16, after line 36, to insert the following:

“Intersection with wider enterprise and innovation strategy

25. Information on the level or frequency of intersection between the KDB and other enterprise or research and development initiatives is to be made available to the Minister for Jobs, Enterprise and Innovation in order to inform overall jobs, enterprise and innovation strategies.”.

—Richard Boyd Barrett, Brid Smith.