*Government recommendations are denoted by an asterisk

1. In page 9, between lines 21 and 22, to insert the following:

   “Restoration of relief for trade union subscriptions

6. Section 472C of the Principal Act, as amended by section 12 of the Finance Act 2011 (“Abolition of relief for trade union subscriptions”) is amended by substituting the following subsection for subsection (9):

   “(9) This section ceases to have effect for the year of assessment 2011 and each subsequent year of assessment up to and including the year of assessment 2017 after which it resumes effect.”.

   —Senators Alice-Mary Higgins, Gerald Nash.

2. In page 88, line 3, to delete “Dáil Éireann” and substitute “both Houses of the Oireachtas”.

   —Senators Alice-Mary Higgins, Colette Kelleher.

3. In page 88, between lines 6 and 7, to insert the following:

   “86. The Minister for Finance shall ensure that Budget 2019 is gender and equality proofed and accompanied by an Equality Statement.”.

   —Senators Alice-Mary Higgins, Grace O'Sullivan.

4. In page 88, between lines 6 and 7, to insert the following:

   “86. The Minister for Finance shall, within twelve months of the passing of this Act, prepare and lay before both Houses of the Oireachtas a review of Ireland’s trade tax treaties including an assessment of the role tax treaties might play in relation to the global achievement of the Sustainable Development Goals and recommendations as to areas for potential reform.”.

   —Senators Alice-Mary Higgins, Grace O'Sullivan.

5. In page 88, between lines 6 and 7, to insert the following:

   “86. The Minister for Finance shall, within six months of the passing of this Act, prepare and lay before both Houses of the Oireachtas a report with recommendations as to—

   (a) how Part 30 of the Principal Act might be amended to allow for replacement of
the current marginal rate tax relief in respect of private pensions with a standard rate tax relief, and

(b) how Part 30 of the Principal Act might be amended to allow for replacement of the current marginal rate tax relief in respect of private pensions with a single rate tax relief of 30 per cent.”.

—Senators Alice-Mary Higgins, Grace O'Sullivan.