



DÁIL ÉIREANN

**AN BILLE AIRGEADAIS, 2019
FINANCE BILL 2019**

**LEASUITHE TUARASCÁLA
REPORT AMENDMENTS**

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AN BILLE AIRGEADAIS, 2019 —AN TUARASCÁIL

FINANCE BILL 2019 —REPORT

Leasuithe Amendments

1. In page 8, between lines 5 and 6, to insert the following:

“Sea-going naval personnel credit

5. (1) The Principal Act is amended—

(a) in section 458, by inserting, in Part 2 of the Table to that section, “Section 472BB” after “Section 472BA”, and

(b) by inserting the following after section 472BA:

“Sea-going naval personnel credit

472BB. (1) In this section—

‘day at sea’ means a cumulative period of 8 hours within any 24-hour period on patrol at sea on board a naval vessel;

‘naval vessel’ means a naval patrol vessel owned by the Minister for Defence;

‘qualifying individual’ means a permanent member of the Irish Naval Service who has spent at least 80 days at sea in a relevant period performing the duties of his or her employment;

‘relevant period’, in relation to a year of assessment, means the immediately preceding year of assessment.

(2) Where for the year of assessment 2020 an individual is a qualifying individual—

(a) he or she shall be entitled to a tax credit (to be known as the ‘sea-going naval personnel credit’) of €1,270, and

(b) relief shall not be given under section 472B or 472BA in respect of that year.”.

(2) This section shall apply for the year of assessment 2020.”.

—An tAire Airgeadais.

2. In page 10, between lines 33 and 34, to insert the following:

“Report on special assignee relief programme

9. Within 6 months of the passing of this Act, the Minister shall produce a report on the implementation of the special assignee relief programme.”.

—Richard Boyd Barrett, Bríd Smith, Gino Kenny.

3. In page 11, to delete lines 16 to 21 and substitute the following:

“company, and

(b) whose business consists wholly or mainly of the holding of shares only in the following (and no other companies), namely, its qualifying subsidiary or subsidiaries and where it has a relevant subsidiary or subsidiaries, in that subsidiary or in each of them;”.

—Michael McGrath.

4. In page 13, lines 23 and 24, to delete “, excluding the qualifying holding company,”.

—Michael McGrath.

5. In page 15, between lines 20 and 21, to insert the following:

“Report on key employee engagement programme

11. Within 6 months of the passing of this Act, the Minister shall produce a report on the implementation of the key employee engagement programme.”.

—Richard Boyd Barrett, Bríd Smith, Gino Kenny.

6. In page 20, between lines 12 and 13, to insert the following:

“Tax credit claim

17. A tax credit can be claimed where a person works remotely.”.

—Denis Naughten.

7. In page 20, between lines 12 and 13, to insert the following:

“Report on flat rate expenses

17. The Minister shall, within 3 months of the passing of this Act, prepare and lay before the Oireachtas a report on the review by the Revenue Commissioners on flat rate expenses and ways in which low and medium income earners can be protected from any change that may arise.”.

—Michael McGrath.

8. In page 22, between lines 37 and 38, to insert the following:

“(2) For the purpose of clarity such provisions will also apply to businesses with charitable

status providing emergency medical services in the State but registered in the UK, which shall be required to re-register in the State following the withdrawal of the United Kingdom from the European Union.”.

—Denis Naughten.

9. In page 30, line 16, to delete “10 years” and substitute “7 years”.

—An tAire Airgeadais.

10. In page 30, line 19, to delete “10 years” and substitute “7 years”.

—An tAire Airgeadais.

11. In page 30, to delete line 24 and substitute “paragraph (a).”,.”.

—An tAire Airgeadais.

12. In page 32, between lines 13 and 14, to insert the following:

“26. The Minister shall, within 90 days of the passage of this Act, publish a report on options for the enhancement of the Employment Investment Incentive relief in the Midlands Peat Region for businesses established at Bord na Móna works in—

- (a) County Galway at—
 - (i) Clonfert, Ballinasloe and
 - (ii) Derryfadda/Ahascragh, Ballinasloe,
- (b) County Kildare at Ballydermot, Rathangan,
- (c) County Laois at—
 - (i) Clonsast, Portarlinton, and
 - (ii) Cuil na Mona, Portlaoise,
- (d) County Longford at Moundillon, Lanesborough,
- (e) County Offaly at—
 - (i) Ballycon,
 - (ii) Bellair, Ballycumber,
 - (iii) Blackwater,
 - (iv) Blackwater, Shannonbridge,
 - (v) Boora, Leabeg, Tullamore,
 - (vi) Croghan, Mt. Lucas,
 - (vii) Derringlough,
 - (viii) Lemonaghan, Ferbane, and
 - (ix) Monietta, Killeigh, Tullamore,
- (f) County Roscommon at—

- (i) Ballyglass, and
- (ii) Conburren, Athlone,
- (g) County Tipperary at Littleton, and
- (h) County Westmeath at—
 - (i) Cuil na Gun, Coole, Mullingar, and
 - (ii) Derrygreenagh, Rochfordbridge.”.

—Denis Naughten.

13. In page 32, between lines 13 and 14, to insert the following:

“Report on wealth and higher incomes taxes

26. Within 6 months of the passing of this Act, the Minister shall produce a report on establishing a wealth tax and increased taxes on high income earners with view to achieving a more equitable distribution of wealth and income.”.

—Richard Boyd Barrett, Bríd Smith, Gino Kenny.

14. In page 48, between lines 25 and 26, to insert the following:

- “27. The Minister for Finance shall, within 90 days of the passage of this Act, publish a report on the extension of the relief under Chapter 1 of Part 9 of the Taxes Consolidation Act 1997 to the industry which has the potential for significant job creation in Clonifeen Townland, Co. Offaly, Aghamore Townland, Co. Longford and Lanesborough Townland, Co. Longford.”.

—Denis Naughten.

15. In page 62, to delete lines 11 to 15 and substitute the following:

- “(f) in section 739O(1), by substituting “person, or connected persons within the meaning of section 10,” for “person”, and”.

—An tAire Airgeadais.

16. In page 92, between lines 14 and 15, to insert the following:

“Report on minimum effective corporate tax rate

34. Within 6 months of the passing of this Act, the Minister shall produce a report on establishing a minimum effective corporate tax rate of 12.5 per cent.”.

—Richard Boyd Barrett, Bríd Smith, Gino Kenny.

17. In page 97, after line 32, to insert the following:

- “40. The Minister shall, prior to 1 May 2020, publish a report on reducing the impact of carbon tax on agricultural production in light of the fact that there are no viable low carbon alternatives available to farmers.”.

—Denis Naughten.

18. In page 97, after line 32, to insert the following:

“Report on carbon tax

40. Within 6 months of the passing of this Act, the Minister shall produce a report on the carbon tax, fuel poverty and income inequality.”.

—Richard Boyd Barrett, Bríd Smith, Gino Kenny.

19. In page 100, to delete line 12 and substitute the following:

“with subsection (4).

- (3A) The purchase of diesel by a haulier will be claimable against income tax payable.”.

—Michael Fitzmaurice, Mattie McGrath.

20. In page 100, between lines 12 and 13, to insert the following:

“Report on suitability and operability of diesel rebate scheme

42. The Minister shall, within 3 months of the passing of this Act, prepare and lay before the Oireachtas a report on the suitability and operability of diesel rebate scheme in section 41 and whether it is sufficient in compensation for the increase in carbon tax.”.

—Michael McGrath.

21. In page 100, between lines 12 and 13, to insert the following:

“Report on diesel rebate scheme for agricultural contractors

42. The Minister shall, within 3 months of the passing of this Act, prepare and lay before the Oireachtas a report on a potential diesel rebate scheme for agricultural contractors similar to that in operation for road hauliers, the potential cost of running such a scheme and the potential operability of such a scheme.”.

—Michael McGrath.

22. In page 103, between lines 34 and 35, to insert the following:

“Report on betting duty relief

47. The Minister shall, within 3 months of the passing of this Act, prepare and lay before the Oireachtas a report on the betting duty relief and its impact on the bookmaking industry.”.

—Michael McGrath.

23. In page 106, line 2, after “2020” to insert the following:

“, until 1 January 2021 pending the consideration of the introduction of a reformed motor taxation system based on real-time NO_x emissions”.

—Denis Naughten.

24. In page 106, line 16, after “where” to insert “, on or after 1 February 2020,”.

—Michael McGrath.

25. In page 106, line 36, after “where” to insert “, on or after 1 February 2020,”.

—Michael McGrath.

26. In page 108, between lines 30 and 31, to insert the following:

“Report on VAT on food supplements

55. The Minister shall, within 3 months of the passing of this Act, prepare and lay before the Oireachtas a report on the treatment of food supplements in terms of VAT and whether they can be zero rated.”.

—Michael McGrath.

27. In page 109, between lines 27 and 28, to insert the following:

“(5) The Minister shall, within 90 days of the passage of this Act, publish a report on options for the extension of the stamp duty relief for young trained farmers to all farmers who hold a relevant agricultural qualification.”.

—Denis Naughten.

28. In page 111, between lines 20 and 21, to insert the following:

“Report on stamp duty residential refund scheme

61. The Minister shall, within 3 months of the passing of this Act, prepare and lay before the Oireachtas a report on the operation and effectiveness of section 61 of the Finance Act 2017.”.

—Michael McGrath.

29. In page 130, between lines 6 and 7, to insert the following:

“Report on local property tax

74. Within 6 months of the passing of this Act, the Minister shall produce a report on the local property tax and its implications for funding for local authorities.”.

—Richard Boyd Barrett, Bríd Smith, Gino Kenny.

30. In page 130, between lines 6 and 7, to insert the following:

“Report on relief for investment in film

74. Within 6 months of the passing of this Act, the Minister shall produce a report on section 481 of the Principal Act and its relation to developing quality employment in the film industry.”.

—Richard Boyd Barrett, Bríd Smith, Gino Kenny.

31. In page 130, between lines 6 and 7, to insert the following:

“Report on incentives for landlords to retain tenants

74. The Minister shall, within 3 months of the passing of this Act, prepare and lay before the Oireachtas a report on the possibility of implementing tax measures to offer incentives for landlords to retain tenants through the sale of residential property.”

—Michael McGrath.