



# **DÁIL ÉIREANN**

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**AN BILLE AIRGEADAIS, 2020  
FINANCE BILL 2020**

**LEASUITHE COISTE  
COMMITTEE AMENDMENTS**

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# DÁIL ÉIREANN

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## AN BILLE AIRGEADAIS, 2020 —ROGHCHOISTE

### FINANCE BILL 2020 —SELECT COMMITTEE

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#### *Leasuithe Amendments*

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#### SECTION 3

1. In page 9, to delete lines 6 to 24 and substitute the following:
  3. (1) Section 126 of the Principal Act is amended in subsection (3)(a) by inserting the following subparagraph after subparagraph (iia):

“(iib) Covid-19 pandemic unemployment payment (within the meaning of the Act of 2005),”.
  - (2) Subsection (1) shall be deemed to have come into operation on and from 5 August 2020.”.

—Pearse Doherty.

#### *Section opposed.*

—Ged Nash, Thomas Pringle, Joan Collins, Catherine Connolly, Pearse Doherty,  
Mick Barry, Richard Boyd Barrett, Gino Kenny, Paul Murphy, Bríd Smith.

#### SECTION 7

2. In page 10, between lines 34 and 35, to insert the following:

**“Report on economic and distributional impact of the Help to Buy Scheme**

  8. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the economic and distributional impact of the Help to Buy Scheme.”.

—Pearse Doherty.

3. In page 10, between lines 34 and 35, to insert the following:
  8. The Minister shall, within three months of the passing of this Act, prepare and lay before Dáil Éireann a report on the Help to Buy scheme which shall cover the following areas:
    - (a) the impact on overall house prices of the scheme;
    - (b) the impact on the profits in construction, banking, and other related property sectors;
    - (c) other measures and interventions that may deliver affordable housing at a lower

[SECTION 7]

cost to householders and public funds.”.

—Mick Barry, Richard Boyd Barrett, Gino Kenny, Paul Murphy, Bríd Smith.

*Section opposed.*

—Ged Nash, Catherine Connolly, Thomas Pringle, Joan Collins, Pearse Doherty,  
Richard Boyd Barrett, Gino Kenny, Paul Murphy, Bríd Smith.

SECTION 10

4. In page 11, after line 34, to insert the following:

**“Report on options for enhancement of tax credits**

11. The Minister shall, within 90 days of the passing of this Act, publish a report on options for the enhancement of tax credits that can be claimed where a person works remotely.”.

—Denis Naughten, Cathal Berry, Seán Canney, Michael Lowry, Matt Shanahan.

5. In page 11, after line 34, to insert the following:

**“Report on tapering out of income tax credits**

11. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on tapering out income tax credits for incomes between €100,000 and €140,000 at a rate of 2.5 per cent for each €1,000 earned.”.

—Pearse Doherty.

6. In page 11, after line 34, to insert the following:

**“Report on income levy on high incomes**

11. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the introduction of a high-income levy of five per cent on high incomes in excess of €140,000.”.

—Pearse Doherty.

7. In page 11, after line 34, to insert the following:

**“Report on income tax relief**

11. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on an income tax relief equivalent in value to 8.3 per cent of annual rent to all private rental tenants not already in receipt of any State subsidy, examining the social and economic impact of this measure in the context of high levels of rent.”.

—Pearse Doherty.

[SECTION 10]

8. In page 11, after line 34, to insert the following:

**“Report on abolition and replacement of Universal Social Charge**

11. The Minister shall, within three months of the passing of this Act, produce a report on abolishing the Universal Social Charge for all those earning less than €70,000 per year and replacing it with an emergency Covid-19 Solidarity Tax on the incomes of those earning in excess of €100,000 per year and on the profits of companies whose net profits exceed €1,000,000 per year.”

—Richard Boyd Barrett, Bríd Smith, Gino Kenny, Paul Murphy.

SECTION 11

9. In page 13, line 13, to delete “(18)” and substitute “(20)”.

—An tAire Airgeadais.

10. In page 13, line 44, to delete “(b)” and substitute “(c)”.

—An tAire Airgeadais.

11. In page 14, line 12, to delete “restrict” and substitute “which have the effect of restricting the conduct of”.

—An tAire Airgeadais.

12. In page 14, line 29, to delete “(3)” and substitute “(4)”.

—An tAire Airgeadais.

13. In page 14, line 36, to delete “(1)(b)” and substitute “(1)(c)”.

—An tAire Airgeadais.

14. In page 14, line 40, to delete “(6)” and substitute “(7)”.

—An tAire Airgeadais.

15. In page 15, line 5, to delete “(1)(b)” and substitute “(1)(c)”.

—An tAire Airgeadais.

16. In page 15, line 8, to delete “makes” and substitute “make”.

—An tAire Airgeadais.

17. In page 15, line 9, to delete “(6)” and substitute “(7)”.

—An tAire Airgeadais.

18. In page 15, line 17, to delete “(1)(b)” and substitute “(1)(c)”.

—An tAire Airgeadais.

19. In page 15, line 21, to delete “485(2)” and substitute “485(3)”.

—An tAire Airgeadais.

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20. In page 15, between lines 27 and 28, to insert the following:

“ ‘applicable business restrictions provisions’ shall be construed in the manner provided for in the definition of ‘Covid restrictions period’ in this subsection;”.

—An tAire Airgeadais.

21. In page 16, to delete lines 1 to 3 and substitute the following:

“ ‘business premises’, in relation to a business activity—

(a) means a building or other similar fixed physical structure from which a business activity is ordinarily carried on, and

(b) where a business activity is ordinarily carried on from a physical structure that is not fixed such as—

(i) in the case of street trading, the trader’s stall,

(ii) in the case of on-course bookmaking, the bookmaker’s stand, and

(iii) in the case of a circus, the circus tent,

includes that structure if the activity concerned could not reasonably be carried on without the use of that structure.”.

—Ged Nash.

22. In page 16, line 5, to delete “the Covid restrictions period” and substitute “a Covid restrictions period”.

—An tAire Airgeadais.

23. In page 16, line 12, to delete “restrict” and substitute “have the effect of restricting the conduct of”.

—An tAire Airgeadais.

24. In page 16, lines 13 to 16, to delete all words from and including the comma after “period” in line 13 down to and including “sections” in line 16.

—An tAire Airgeadais.

25. In page 16, to delete lines 17 to 25 and substitute the following:

“ ‘Covid restrictions extension period’ has the meaning assigned to it in subsection (2);”.

—An tAire Airgeadais.

26. In page 16, between lines 25 and 26, to insert the following:

“ ‘Covid restrictions period’, in relation to a relevant business activity carried on by a person, means a period for which the person is required

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by provisions of Covid restrictions to prohibit, or significantly restrict, members of the public from having access to the business premises in which the relevant business activity is carried on (referred to in this section as ‘applicable business restrictions provisions’) and is a period which commences on the Covid restrictions period commencement date and ends on the Covid restrictions period end date;”.

—An tAire Airgeadais.

27. In page 16, to delete lines 26 to 42, and in page 17, to delete lines 1 to 21 and substitute the following:

“ ‘Covid restrictions period commencement date’, in relation to a relevant business activity, means the later of—

- (a) 13 October 2020, or
- (b) the day on which applicable business restrictions provisions come into operation (not having been in operation on the day immediately preceding that day);

‘Covid restrictions period end date’, in relation to a relevant business activity, means the earlier of—

- (a) the day which is three weeks after the Covid restrictions period commencement date,
- (b) the day that is specified in the Covid restrictions (being those restrictions in the terms as they stood on the Covid restrictions period commencement date) to be the day on which the applicable business restrictions provisions shall expire,
- (c) the day preceding the first day following the Covid restrictions period commencement date, on which the applicable business restrictions cease to be in operation (by reason of the terms in which the Covid restrictions stand being different from how they stood as referred to in paragraph (b)), or
- (d) 31 March 2021,

and, for the purposes of paragraph (c)—

- (i) the fact (if such is the case) that regulations made under sections 5 and 31A of the Health Act 1947 are revoked and replaced by fresh regulations thereunder (but the applicable business restrictions provisions continue to apply to the relevant business activity) is immaterial, and
- (ii) the first reference in that paragraph to the terms in which the Covid restrictions stand is a reference to their terms as provided for in those fresh regulations;

‘partnership trade’ has the same meaning as in section 1007;

‘precedent partner’, in relation to a partnership and a partnership trade, has the same meaning as in section 1007;”.

—An tAire Airgeadais.

**28.** In page 17, between lines 30 and 31, to insert the following:

“(2) (a) Where, in relation to a relevant business activity carried on by a person, applicable business restrictions provisions continue to apply, by reason of regulations made or amended under sections 5 and 31A of the Health Act 1947, to the relevant business activity on the day after the end of a Covid restrictions period, the period for which those restrictions continue to so apply is referred to in this section as a ‘Covid restrictions extension period’, which period commences on the foregoing day (referred to in this section as a ‘Covid restrictions extension period commencement date’) and ends on the Covid restrictions extension period end date.

(b) In this section, ‘Covid restrictions extension period end date’, in relation to a relevant business activity, means the earlier of—

(i) the day which is three weeks after the Covid restrictions extension period commencement date,

(ii) the day that is specified in the Covid restrictions (being those restrictions in the terms as they stood on the Covid restrictions extension period commencement date) to be the day on which the applicable business restrictions provisions shall expire,

(iii) the day preceding the first day, following the Covid restrictions extension period commencement date, on which the applicable business restrictions provisions cease to be in operation (by reason of the terms in which the Covid restrictions stand being different from how they stood as referred to in subparagraph (ii)), or

(iv) 31 March 2021,

and, for the purposes of subparagraph (iii)—

(i) the fact (if such is the case) that regulations made under sections 5 and 31A of the Health Act 1947 are revoked and replaced by fresh regulations thereunder (but the applicable business restrictions provisions continue to apply to the relevant business activity) is immaterial, and

(ii) the first reference in that subparagraph to the terms in which the Covid restrictions stand is a reference to their terms as provided for in those fresh regulations.

(c) Where, in relation a relevant business activity carried on by a person, applicable business restrictions provisions continue to apply, by reason of regulations made or amended under sections 5



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and 31A of the Health Act 1947, to the relevant business activity on the day after the end of a Covid restrictions extension period, the period for which those restrictions continue to so apply is also referred in this subsection as a ‘Covid restrictions extension period’ which period commences on the foregoing day and ends on the Covid restrictions extension period end date.”.

—An tAire Airgeadais.

**29.** In page 17, line 31, to delete “(2)” and substitute “(3)”.

—An tAire Airgeadais.

**30.** In page 17, line 36, to delete “restrict” and substitute “have the effect of restricting the conduct of”.

—An tAire Airgeadais.

**31.** In page 18, line 1, to delete “(3)” and substitute “(4)”.

—An tAire Airgeadais.

**32.** In page 18, line 2, to delete “(6)” and substitute “(7)”.

—An tAire Airgeadais.

**33.** In page 18, line 3, to delete “(6)” and substitute “(7)”.

—An tAire Airgeadais.

**34.** In page 18, line 8, to delete “(3)” and substitute “(4)”.

—An tAire Airgeadais.

**35.** In page 19, line 6, to delete “(4) and (5)” and substitute “(5) and (6)”.

—An tAire Airgeadais.

**36.** In page 19, to delete lines 8 to 17 and substitute the following:

(i) in accordance with guidelines published by the Revenue Commissioners under subsection (19), demonstrates to the satisfaction of the Revenue Commissioners that, in the claim period—

(I) because of provisions of Covid restrictions that prohibit, or significantly restrict, members of the public from having access to the business premises in which the relevant business activity of the person is carried on, or

(II) where the relevant business activity is the sale or supply of goods or services to another business premises, because of provisions of Covid restrictions that prohibit, or significantly restrict, members of the public from having access to those other premises,

the relevant business activity of the person is—

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(A) temporarily suspended, or

(B) is disrupted,”.

—Ged Nash.

37. In page 19, line 9, to delete “(19)” and substitute “(21)”.

—An tAire Airgeadais.

38. In page 19, line 11, to delete “provisions of Covid restrictions” and substitute “applicable business restrictions provisions”.

—An tAire Airgeadais.

39. In page 19, lines 11 to 14, to delete all words from and including “that” in line 11 down to and including “on” in line 14.

—Pearse Doherty.

40. In page 19, line 21, to delete “(4)” and substitute “(5)”.

—An tAire Airgeadais.

41. In page 19, line 23, to delete “(4)” and substitute “(5)”.

—An tAire Airgeadais.

42. In page 19, line 23, to delete “(3)(b)” and substitute “(4)(b)”.

—An tAire Airgeadais.

43. In page 19, between lines 23 and 24, to insert the following:

“(a) the person can demonstrate that they pay a ‘living wage’ to their employees,

(b) the person can demonstrate that they facilitate their employees to join a trade union that has been or will be recognised by them as a body to deal in collective bargaining with employees concerning pay, health and safety, terms and conditions of employment and other employment related matters,

(c) the person operates a sick leave scheme for employees,

(d) the person makes contributions to a pension scheme for employees,”.

—Mick Barry, Richard Boyd Barrett, Gino Kenny, Paul Murphy, Bríd Smith.

44. In page 19, between lines 23 and 24, to insert the following:

“(a) the person can demonstrate that they do not have sufficient financial reserves to meet employee wages and fixed costs such as rent,”.

—Mick Barry, Richard Boyd Barrett, Gino Kenny, Paul Murphy, Bríd Smith.

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45. In page 19, line 30, to delete “(12)” and substitute “(13)”.  
—An tAire Airgeadais.
46. In page 19, line 35, to delete “(12)” and substitute “(13)”.  
—An tAire Airgeadais.
47. In page 20, lines 1 and 2, to delete “Covid restrictions period and any Covid restrictions extension” and substitute “claim”.  
—An tAire Airgeadais.
48. In page 20, lines 8 to 10, to delete all words from and including “the” in line 8 down to and including “premises,” in line 10 and substitute “applicable business restrictions provisions”.  
—An tAire Airgeadais.
49. In page 20, line 11, to delete “geographical region.” and substitute “business activity.”.  
—An tAire Airgeadais.
50. In page 20, line 12, to delete “(5)” and substitute “(6)”.  
—An tAire Airgeadais.
51. In page 20, lines 13 and 14, to delete “but is a distinct part of a trade, then” and substitute “then,”.  
—An tAire Airgeadais.
52. In page 20, line 15, to delete “(3)” and substitute “(4)”.  
—An tAire Airgeadais.
53. In page 20, line 23, to delete “(6) Subject to subsections (8) and (9),” and substitute the following:  
“ (7) Subject to subsections (9) and (10),”.  
—An tAire Airgeadais.
54. In page 20, line 24, to delete “each week” and substitute “each full week”.  
—An tAire Airgeadais.
55. In page 21, line 5, to delete “(7)” and substitute “(8)”.  
—An tAire Airgeadais.
56. In page 21, line 8, to delete “(8)” and substitute “(9)”.  
—An tAire Airgeadais.
57. In page 21, line 8, to delete “in a claim period” and substitute “for any week comprised within a claim period”.  
—An tAire Airgeadais.

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58. In page 21, line 11, to delete “in the claim period”.

—An tAire Airgeadais.

59. In page 21, line 13, to delete “in that claim” and substitute “for any weekly”.

—An tAire Airgeadais.

60. In page 21, line 14, to delete “subsection (6)(b) and subsection (6)” and substitute “subsection (7)(b) and subsection (7)”.

—An tAire Airgeadais.

61. In page 21, to delete lines 16 to 42, and in page 22, to delete lines 1 and 2 and substitute the following:

“(10) (a) Where a relevant business activity in respect of which a person is a qualifying person is carried on as the whole or part of a partnership trade, then any claim made under this section for an advance credit for trading expenses in respect of the relevant business activity shall be made by the precedent partner on behalf of the partnership and each of the partners in that partnership and the maximum amount of any such claim made in respect of the relevant business activity in any weekly period shall not exceed the lower of the amounts specified in subsection (7)(a)(i) or (a)(ii), as the case may be.

(b) Where a claim is made under this section by a precedent partner for an advance credit for trading expenses in respect of a relevant business activity carried on as the whole or part of a partnership trade then—

(i) for the purposes of subsections (14) and (15), each partner shall be deemed to have claimed, in respect of that partner’s several trade, a portion of the advance credit for trading expenses calculated as—

$$A \times B$$

where—

A is the advance credit for trading expenses claimed by the precedent partner, and

B is the partnership percentage at the commencement of the claim period,

(ii) the precedent partner shall, in respect of each such claim, provide a statement to each partner in the partnership containing the following particulars—

(I) the partnership name and its business address,

(II) the amount of advance credit for trading expenses claimed by the precedent partner on behalf of the partnership and

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each partner,

- (III) the profit percentage for each partner,
  - (IV) the portion of the advance credit for trading expenses allocated to each partner,
  - (V) the commencement and cessation date of the claim period, and
  - (VI) the chargeable period of the partnership trade in which the claim period commences,
- (iii) for the purposes of subsections (16) and (17), references to a person making a claim shall be taken as references to the precedent partner making the claim on behalf of the partnership and each of its partners, and
  - (iv) for the purposes of subsection (18), section 1077E shall apply as if references to a person were references to each partner and the references to a claim were a reference to a claim deemed to have been made by each partner under subparagraph (i).”.

—An tAire Airgeadais.

**62.** In page 22, line 3, to delete “(10)” and substitute “(11)”.

—An tAire Airgeadais.

**63.** In page 22, line 8, to delete “(11)” and substitute “(12)”.

—An tAire Airgeadais.

**64.** In page 22, line 18, to delete “(12)” and substitute “(13)”.

—An tAire Airgeadais.

**65.** In page 22, line 19, to delete “(4)” and substitute “(5)”.

—An tAire Airgeadais.

**66.** In page 23, lines 11 and 12, to delete “and payable”.

—An tAire Airgeadais.

**67.** In page 23, line 27, to delete “(13)” and substitute “(14)”.

—An tAire Airgeadais.

**68.** In page 23, line 30, to delete “(15)” and substitute “(16)”.

—An tAire Airgeadais.

**69.** In page 23, line 40, to delete “(14)” and substitute “(15)”.

—An tAire Airgeadais.

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70. In page 23, line 43, to delete “(15)” and substitute “(16)”.  
—An tAire Airgeadais.
71. In page 24, lines 7 to 11, to delete all words from and including “D” in line 7 down to and including line 11 and substitute the following:  
“D.”.  
—An tAire Airgeadais.
72. In page 24, line 13, to delete “(ii)”.  
—An tAire Airgeadais.
73. In page 24, line 15, to delete “advanced” and substitute “advance”.  
—An tAire Airgeadais.
74. In page 24, line 16, to delete “expenses.” and substitute the following:  
“expenses but shall not—  
(i) form part of the reckonable earnings chargeable to an amount of Pay Related Social Insurance Contributions under the Social Welfare Acts, and  
(ii) be an amount on which a levy or charge is required, by or under Part 18D.”.  
—An tAire Airgeadais.
75. In page 24, line 24, to delete “(15)” and substitute “(16)”.  
—An tAire Airgeadais.
76. In page 24, line 26, to delete “(3)” and substitute “(4)”.  
—An tAire Airgeadais.
77. In page 24, lines 31 and 32, to delete “incorrect claim” and substitute “overclaim”.  
—An tAire Airgeadais.
78. In page 24, line 35, to delete “incorrect claim” and substitute “overclaim”.  
—An tAire Airgeadais.
79. In page 24, line 39, to delete “incorrect claim” and substitute “overclaim”.  
—An tAire Airgeadais.
80. In page 24, line 41, to delete “claim” and substitute “claim (hereafter referred to in this section as the ‘excess amount’)”.  
—An tAire Airgeadais.
81. In page 25, line 3, to delete “incorrect claim” and substitute “overclaim”.  
—An tAire Airgeadais.

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82. In page 25, line 4, to delete “advanced” and substitute “advance”.  
—An tAire Airgeadais.
83. In page 25, line 6, to delete “advanced” and substitute “advance”.  
—An tAire Airgeadais.
84. In page 25, line 8, to delete “incorrect claim” and substitute “overclaim”.  
—An tAire Airgeadais.
85. In page 25, line 12, after “Commissioners,” to insert “and”.  
—An tAire Airgeadais.
86. In page 25, line 13, to delete “incorrect claim” and substitute “overclaim”.  
—An tAire Airgeadais.
87. In page 25, line 18, to delete “incorrect claim” and substitute “overclaim”.  
—An tAire Airgeadais.
88. In page 25, line 24, to delete “incorrect claims” and substitute “overclaims”.  
—An tAire Airgeadais.
89. In page 25, between lines 24 and 25, to insert the following:
- “(17) (a) For the purposes of this subsection, ‘claim’ and ‘overpayment’ shall have the same meanings respectively as they have in subsection (1) of section 960H.
  - (b) In this subsection, a claim period is a ‘reduced claim period’ where—
    - (i) in the case of a claim period which is a Covid restrictions period, the claim period ends on a date as provided for (in relation to that Covid restrictions period) by paragraph (c) of the definition of ‘Covid restrictions period end date’ in subsection (1), and such date precedes the date that had been specified in the Covid restrictions (being those restrictions in the terms as they stood on the Covid restrictions period commencement date) to be the date on which the applicable business restrictions provisions shall expire, and
    - (ii) in the case of a claim period which is a Covid restrictions extension period, the claim period ends on a date as provided for (in relation to that Covid restrictions extension period) by subsection (2)(b)(iii), and such date precedes the date that had been specified in the Covid restrictions (being those restrictions in the terms as they stood on the Covid restrictions extension period commencement date) to be the date on which the applicable business restrictions provisions shall expire.

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- (c) Where a qualifying person makes an overclaim in respect of a reduced claim period, the Revenue Commissioners shall be entitled to recover the excess amount from the person in accordance with paragraph (d) where the following conditions are met:
  - (i) the claim is made before the end of the claim period; and
  - (ii) the claim is an overclaim solely by reason of the fact that the claim period is a reduced claim period.
- (d) The Revenue Commissioners shall be entitled to recover the excess amount referred to in paragraph (c) by—
  - (i) setting the amount of an advance credit for trading expenses that the person is entitled to be paid in accordance with subsection (7) against the excess amount, or
  - (ii) where a repayment is due to the person in respect of a claim or overpayment, setting the amount of the repayment against the excess amount.
- (e) Where the conditions referred to in paragraph (c) are met and the excess amount is recovered by the Revenue Commissioners in accordance with paragraph (d) within a reasonable period of time, the excess amount shall not be an unauthorised amount under subsection (14) or (15), as the case may be.”.

—An tAire Airgeadais.

**90.** In page 25, line 25, to delete “(16)” and substitute “(18)”.

—An tAire Airgeadais.

**91.** In page 25, line 31, to delete “(6)” and substitute “(7)”.

—An tAire Airgeadais.

**92.** In page 25, line 32, to delete “(17)” and substitute “(19)”.

—An tAire Airgeadais.

**93.** In page 25, line 45, to delete “(c)”.

—An tAire Airgeadais.

**94.** In page 26, line 4, to delete “(18)” and substitute “(20)”.

—An tAire Airgeadais.

**95.** In page 26, line 8, to delete “(19)” and substitute “(21)”.

—An tAire Airgeadais.

**96.** In page 26, to delete lines 8 to 20 and substitute the following:

“(19) The Revenue Commissioners shall prepare and publish guidelines with respect to matters that are considered by them to be matters to which



regard shall be had in determining whether—

- (a) there are provisions of Covid restrictions that prohibit, or significantly restrict, members of the public from having access to the business premises in which the relevant business activity of a person is carried on in the Covid restrictions period, or Covid restrictions extension period, as the case may be,
- (b) in the case of suppliers, business activity is affected as a result of the provisions referred to in paragraph (a), and
- (c) as a result of the provisions referred to in paragraphs (a) and (b), the turnover of the person in respect of the relevant business activity in the Covid restrictions period, or Covid restrictions extension period, as the case may be, will not exceed an amount that is 25 per cent (or less) of the relevant turnover amount.”.

—Pearse Doherty.

**97.** In page 26, line 14, to delete “the” and substitute “a”.

—An tAire Airgeadais.

**98.** In page 26, line 21, to delete “(20)” and substitute “(22)”.

—An tAire Airgeadais.

**99.** In page 26, line 25, to delete “(12)” and substitute “(13)”.

—An tAire Airgeadais.

**100.** In page 26, to delete line 28 and substitute the following:

“Commissioners.

- (23) (a) Where a Revenue officer determines that a person is not a qualifying person within the meaning of subsection (4)(b), the Revenue officer shall notify the person in writing accordingly.
- (b) A person aggrieved by a determination under paragraph (a), may appeal the determination to the Appeal Commissioners, in accordance with section 949I, within the period of 30 days after the date on the notice of the determination.
- (c) Where the Appeal Commissioners determine that a person is a qualifying person within the meaning of subsection (4)(b), the 8 week period specified in subsection (8), shall commence in respect of such a person on the date that determination is issued.
- (d) The reference to the Tax Acts in paragraph (a) of the definition of ‘Acts’ in section 949A shall be read as including a reference to this section.”.

—An tAire Airgeadais.

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

“(2) The Minister shall in the context of Covid-19, within 90 days of the passing of this Act, publish a report on financial instruments to rejuvenate towns and villages.”

—Denis Naughten, Cathal Berry, Seán Canney, Michael Lowry, Matt Shanahan.

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

**“Report on Covid Restrictions Support Scheme**

12. The Minister shall, within two months of the passing of this Act, prepare and lay before Dáil Éireann a report on the operation of the Covid Restrictions Support Scheme, its eligibility criteria and its accessibility for businesses throughout the supply chain of sectors impacted by Covid-19 restrictions.”

—Pearse Doherty.

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

12. The Minister shall, within three months of the passing of this Act, prepare and lay before Dáil Éireann a report on a levy on large profitable companies to meet the costs of the Covid Restriction Support Scheme and other supports to business.”

—Mick Barry, Richard Boyd Barrett, Gino Kenny, Paul Murphy, Bríd Smith.

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

**“Report on accessibility of Covid Restriction Support Scheme**

12. The Minister shall, within four weeks of the passing of this Act, produce a report on whether the Covid Restriction Support Scheme is accessible to, and has provided meaningful financial support for, self-employed/lone traders in sectors such as the taxi industry, music, arts, live entertainment and other similarly affected sectors.”

—Richard Boyd Barrett, Bríd Smith, Gino Kenny, Paul Murphy.

SECTION 15

105. In page 33, line 21, to delete “paragraph (b)(i)” and substitute “paragraph (c)(i)”.

—An tAire Airgeadais.

106. In page 33, line 27, to delete “subsection (5)(b)(ii)” and substitute “subsection (5)(c)(ii)”.

—An tAire Airgeadais.

107. In page 33, line 30, after “shall” to insert “only”.

—An tAire Airgeadais.

108. In page 33, line 42, to delete “subsection (5)” and substitute “subsections (5) and (6)”.

—An tAire Airgeadais.

[SECTION 15]

109. In page 34, to delete lines 9 to 12 and substitute the following:

- “(i) whereby a loan is made by a supplier to an acquirer, otherwise than in the course of a trade carried on by the supplier, and—
- (I) where the acquirer is a company referred to in clause (I) or (II) of subparagraph (ii), the acquirer is within the charge to corporation tax and the supplier is—
    - (A) an individual who is resident in the State for the purposes of income tax, or
    - (B) a company within the charge to corporation tax,
  - or
  - (II) where the acquirer is a company referred to in clause (III) of subparagraph (ii), both the supplier and the acquirer are companies within the charge to corporation tax.”

—An tAire Airgeadais.

110. In page 35, line 32, after “reasons” to insert the following:

“and not as part of a scheme or arrangement the main purpose of which, or one of the main purposes of which, is the avoidance of tax”.

—An tAire Airgeadais.

111. In page 35, between lines 32 and 33, to insert the following:

- “(b) In the case of an acquirer referred to in clause (III) of paragraph (a) (ii), where, and to the extent that, the proceeds of a loan (in this paragraph referred to as the ‘replacement loan’) are used by the acquirer to repay a loan (referred to in this paragraph as the ‘original loan’)—
- (i) which was provided under an arrangement that, under paragraph (a), was regarded as a qualifying loan arrangement for a chargeable period, and
  - (ii) the full proceeds of the original loan were used for a purpose specified in clause (III) or (IV) of paragraph (a)(iii),
- the proceeds of the replacement loan shall be deemed to be used for a purpose specified in clause (III) or (IV) of paragraph (a)(iii), as the case may be.”

—An tAire Airgeadais.

112. In page 35, line 33, to delete “(b)” and substitute “(c)”.

—An tAire Airgeadais.

[SECTION 15]

113. In page 35, line 37, after “(a)(iii)” to insert “or clause (III) of subsection (6)(b)(iii)”.

—An tAire Airgeadais.

114. In page 35, line 42, to delete “subsection (7)” and substitute “subsection (8)”.

—An tAire Airgeadais.

115. In page 36, between lines 2 and 3, to insert the following:

“(6) (a) In this subsection, a reference to a ‘debt’ is a reference to an amount of money owed by an acquirer to a supplier, which—

- (i) arose directly from a supply of goods, services or assets under an arrangement to which section 835C(1) applies (referred to in this subsection as the ‘underlying arrangement’), and
- (ii) is an amount of consideration for that supply and acquisition which, for *bona fide* commercial reasons, is unpaid.

(b) Where, for a chargeable period, the following is the case—

- (i) a debt is owed by an acquirer to a supplier, which arose otherwise than in the course of a trade carried on by the supplier, and—

- (I) where the acquirer is a company referred to in clause (I) or (II) of subparagraph (ii), the acquirer is within the charge to corporation tax and the supplier is—

- (A) an individual who is resident in the State for the purposes of income tax, or

- (B) a company within the charge to corporation tax,

or

- (II) where the acquirer is a company referred to in clause (III) of subparagraph (ii), both the supplier and the acquirer are companies within the charge to corporation tax,

- (ii) the company who is the acquirer is—

- (I) a company referred to in subsection (5)(a)(ii)(I),

- (II) a company referred to in subsection (5)(a)(ii)(II), or

- (III) a company referred to in subsection (5)(a)(ii)(III),

- (iii) where—

- (I) in the case of an acquirer referred to in clause (I) of subparagraph (ii), the acquirer is, for the chargeable period, chargeable to tax under Case I of Schedule D in respect of profits or gains or losses and the full amount of any interest chargeable on the debt would be directly taken into account in computing the amount of those profits or gains or losses,

or

(II) in the case of an acquirer referred to in clause (II) of subparagraph (ii), the acquirer is, for the chargeable period, chargeable to tax under Case V of Schedule D in respect of profits or gains or losses and the full amount of any interest chargeable on the debt would be directly taken into account in computing the amount of those profits or gains or losses, or

(III) in the case of an acquirer referred to in clause (III) of subparagraph (ii), the debt arose directly from the acquirer acquiring ordinary shares in, or subscribing for ordinary shares in, a relevant company (as referred to in clause (IV) of subsection (5)(a)(iii)) and arising from such acquisition, or subscription, as appropriate, of shares in the relevant company, the acquirer receives in the chargeable period, or in any period of three years that includes the chargeable period, an amount of dividends or other distributions, greater than a nominal amount, from the relevant company that are chargeable to tax under Schedule D or which would be chargeable to corporation tax but for section 129,

and

(iv) the arrangement which gave rise to the debt was entered into for *bona fide* commercial reasons and not as part of a scheme or arrangement the main purpose of which, or one of the main purposes of which, was the avoidance of tax,

then the debt owed from the acquirer to the supplier shall be deemed to be a qualifying loan arrangement within the meaning of subsection (5) and subsection (5)(c) shall apply with any necessary modifications.

(c) An underlying arrangement, which gave rise to a debt which is regarded as a qualifying loan arrangement under paragraph (b), shall not be regarded as a qualifying loan arrangement by virtue of paragraph (b).”.

—An tAire Airgeadais.

**116.** In page 36, line 3, to delete “(6)” and substitute “(7)”.

—An tAire Airgeadais.

**117.** In page 36, line 6, to delete “(7)” and substitute “(8)”.

—An tAire Airgeadais.

**118.** In page 36, line 16, to delete “(8) Subsection (7)” and substitute “(9) Subsection (8)”.

—An tAire Airgeadais.

[SECTION 15]

119. In page 36, line 27, to delete “(9)” and substitute “(10)”.

—An tAire Airgeadais.

120. In page 36, line 27, to delete “subsection (8)” and substitute “subsection (9)”.

—An tAire Airgeadais.

121. In page 36, line 29, to delete “(10)” and substitute “(11)”.

—An tAire Airgeadais.

SECTION 16

122. In page 37, after line 35, to insert the following:

**“Report on applying CGT to all sales of property by REITs**

17. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on applying the full rate of Capital Gains Tax of 33 per cent to all disposals of property of the rental business of a REIT or group of REIT.”.

—Pearse Doherty.

123. In page 37, after line 35, to insert the following:

**“Report on applying CGT to all sales of property by IREFs**

17. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on applying the full rate of Capital Gains Tax of 33 per cent to all sales of property by IREFs, as opposed to current rules whereby tax on capital profits is paid only through a Dividend Withholding Tax when the IREF makes a distribution.”.

—Pearse Doherty.

SECTION 21

124. In page 40, after line 35, to insert the following:

**“Report on restoring cap on intangible assets**

22. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on restoring the 80 per cent cap on intangible assets onshored between 2015 and 2017 that can be written off against profits at the rate of 100 per cent.”.

—Pearse Doherty.

125. In page 40, after line 35, to insert the following:

**“Report on restricting banks from carrying forward losses**

22. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on restricting the banks from carrying forward losses against taxable profits in a manner which could result in many institutions paying no corporation tax for the foreseeable future by introducing a 25 per cent cap on profit that can be

[SECTION 21]

written off by carried forward losses in any given year and an absolute ten year limit on the use of loss for this purpose.”.

—Pearse Doherty.

126. In page 40, after line 35, to insert the following:

22. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the revenue gained from increasing corporation tax to 25 per cent for corporations with over €800,000 in profits and in closing loopholes that exist that allow corporations to hugely reduce their rate of tax.”.

—Mick Barry, Richard Boyd Barrett, Gino Kenny, Paul Murphy, Bríd Smith.

127. In page 40, after line 35, to insert the following:

**“Report on compliance of producer companies in receipt of section 481 tax relief**

22. The Minister shall, within three months of the passing of this Act, produce a report on the extent to which producer companies in receipt of section 481 tax relief are complying with requirements to provide quality employment and training, with employment legislation, taking direct responsibility for their employees and trainees, and acknowledging the service of employees who have worked for them over many years and in productions similarly financed through section 481 relief.”.

—Richard Boyd Barrett, Bríd Smith, Gino Kenny, Paul Murphy.

*Section opposed.*

—Mick Barry, Richard Boyd Barrett, Gino Kenny, Paul Murphy, Bríd Smith.

SECTION 22

128. In page 41, to delete lines 6 to 12 and substitute the following:

“(6A) (a) Notwithstanding subsection (6), where a debt owed by a bank which is not in the currency of the State, and which is represented by a sum standing to the credit of a person in an account in the bank, is transferred by the person in whole or in part to another account of that person in the bank concerned, or in any other bank, in the same currency, the transfer (referred to in paragraph (b) as a ‘transfer to which paragraph (a) applies’) shall be treated as if it were made for a consideration of such amount as would secure that neither a gain nor a loss would accrue to that person on that transfer.

(b) On any disposal of the debt or part of the debt by the person who is the holder of the account referred to in paragraph (a), other than any further transfer to which paragraph (a) applies, the acquisition cost of the debt or part of the debt taken into account in computing the amount of any gain accruing to that person on the disposal shall be determined as if the transfer, or any further transfer, to which paragraph (a) applies had not occurred.”.

(2) This section applies to disposals made on or after the date of the passing of this Act.”.

[SECTION 22]

—An tAire Airgeadais.

SECTION 23  
*Section opposed.*

—Ged Nash.

SECTION 24

129. In page 42, between lines 9 and 10, to insert the following:

**“Application of certain tax exemptions to trade unions**

25. The Principal Act is amended—

(a) in section 739D(6)—

(i) in paragraph (kc), by substituting “undertaking,” for “undertaking, or”, and

(ii) by inserting the following paragraph after paragraph (kc):

“(kd) is a registered trade union and has made a declaration to that effect to the investment undertaking, or”,

and

(b) in section 213, by inserting the following after subsection (4):

“(5) Section 747D and section 747E do not apply to a registered trade union.”.

—Ged Nash.

130. In page 42, between lines 9 and 10, to insert the following:

**“Report on extending 10-year ownership and usage period for Capital Gains Tax retirement relief**

25. The Minister for Finance shall, within 90 days of the passing of this Act, publish a report on extending the 10-year ownership and usage period for Capital Gains Tax retirement relief to a spouse for lifetime transfers to address an anomaly in the 2014 agri-taxation review.”.

—Denis Naughten, Cathal Berry, Seán Canney, Michael Lowry, Matt Shanahan.

131. In page 42, between lines 9 and 10, to insert the following:

**“Report on determining land area for solar panel installation**

25. The Minister for Finance shall, within 90 days of the passage of this Act, publish a report on addressing the current ambiguity on the calculations used to determine the area of land on which solar panels are installed, for Capital Gains Tax retirement and Capital Acquisitions Tax agricultural reliefs.”.

—Denis Naughten, Cathal Berry, Seán Canney, Michael Lowry, Matt Shanahan.



[SECTION 24]

132. In page 42, between lines 9 and 10, to insert the following:

**“Report on CGT exemption or reduction**

25. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on a possible CGT exemption or reduction in cases where a carer moves into a relative’s home to care full time and ultimately, following the death of this relative, moves into the home full time and sells their original home.”.

—Pearse Doherty.

SECTION 26

133. In page 44, to delete lines 12 to 37, to delete page 45, and in page 46, to delete lines 1 to 30.

—Denis Naughten, Cathal Berry, Seán Canney, Michael Lowry, Matt Shanahan.

134. In page 46, between lines 30 and 31, to insert the following:

**“Report on excluding marked agriculture mineral oil from carbon tax**

27. The Minister for Finance shall, within 90 days of the passing of this Act, publish a report on excluding marked agriculture mineral oil from carbon tax pending the provision of alternative fuels for agricultural vehicles.”.

—Denis Naughten, Cathal Berry, Seán Canney, Michael Lowry, Matt Shanahan.

*Section opposed.*

—Pearse Doherty.

SECTION 27

*Section opposed.*

—Denis Naughten, Cathal Berry, Seán Canney, Michael Lowry, Matt Shanahan,  
Pearse Doherty.

SECTION 28

*Section opposed.*

—Denis Naughten, Cathal Berry, Seán Canney, Michael Lowry, Matt Shanahan,  
Pearse Doherty.

SECTION 29

*Section opposed.*

—Mairéad Farrell, Thomas Pringle, Joan Collins, Catherine Connolly, Pearse Doherty,  
Mick Barry, Richard Boyd Barrett, Gino Kenny, Paul Murphy, Bríd Smith.

SECTION 32

135. In page 52, between lines 14 and 15, to insert the following:

**“Registration and taxation of car hire vehicles**

33. Section 134 of the Finance Act 1992 is amended by the insertion of the following subsections after subsection (6):

[SECTION 32]

“(7) Subject to subsection (9), where a person carrying on the business specified in paragraph 19(a) of Schedule 3 to the Value-Added Tax Consolidation Act 2010—

- (a) acquires an unregistered category A vehicle or motor-cycle, and
- (b) the acquisition is one in respect of which the person is entitled under section 59 of that Act to a deduction of the value-added tax charged to him or her in respect of the acquisition,

an amount of the vehicle registration tax paid in respect of the vehicle shall be repaid to the person, subject to any prescribed conditions, restrictions and limitations.

(8) The amount of the repayment of vehicle registration tax to a person under subsection (7) shall be a percentage of such tax paid in respect of the vehicle concerned determined by the formula—

$$\frac{R \times 100}{(R + 100)}$$

where R is the percentage rate of value-added tax chargeable on the acquisition of the vehicle by the person.

(9) A repayment of vehicle registration tax to a person under subsection (7) shall be made only where an entitlement to a deduction of value-added tax charged has accrued to the person upon the acquisition of the vehicle concerned after the 1st day of January 2021: Provided that any value-added tax payable by the person otherwise entitled to the refund of vehicle registration tax provided for under subsection (7) and due by the date of repayment of vehicle registration tax has been paid.

(10) Nothing in subsection (7) shall authorise more than one repayment of vehicle registration tax in respect of a vehicle.”.

—Ged Nash.

*Section opposed.*

—Denis Naughten, Cathal Berry, Seán Canney, Michael Lowry, Matt Shanahan.

SECTION 33

136. In page 52, between lines 25 and 26, to insert the following:

**“Report on distributional impact of Vehicle Registration Tax Changes through section 33 of Finance Act 2020**

34. The Minister shall, within six months of the passing of this Act, prepare and lay before

[SECTION 33]

Dáil Éireann a report on the distributional impact of changes made to Vehicle Registration Tax with respect to certain electric vehicles through section 33 of the Finance Act 2020.”.

—Pearse Doherty.

*Section opposed.*

—Pearse Doherty.

SECTION 34

137. In page 53, line 6, to delete “paragraph (a)(i)” and substitute “paragraph (a)(i) or (iii)”.

—An tAire Airgeadais.

138. In page 55, between lines 11 and 12, to insert the following:

**“Amendment of section 92 of Finance Act 1989**

35. (1) Section 92 of the Finance Act 1989 is amended—

(a) in subsection (2)(a), by deleting “including such further medical criteria in relation to disabilities as may be considered necessary,”, and

(b) in subsection (5)—

(i) in the definition of “primary medical certification”, by substituting “accordingly,” for “accordingly,”, and

(ii) by inserting the following definition after the definition of “primary medical certification”:

“ ‘severely and permanently disabled person’ means a person who satisfies one or more of the following criteria:

(a) the person is wholly or almost wholly without the use of both legs;

(b) the person is wholly without the use of one of their legs and almost wholly without the use of the other leg such that they are severely restricted as to movement of their lower limbs;

(c) the person has no hands or no arms;

(d) the person has one leg or no legs;

(e) the person is wholly or almost wholly without the use of both hands or arms and wholly or almost wholly without the use of one leg;

(f) the person has the medical condition of dwarfism and has serious difficulties in the movement of their lower limbs.”.

(2) This section shall come into operation on 1 January 2021.”.

—An tAire Airgeadais.

139. In page 55, between lines 11 and 12, to insert the following:

“35. The Minister shall, within three months of the passing of this Act, prepare and lay before

[SECTION 34]

the Oireachtas a report on the suitability and operability of a diesel rebate scheme and whether it is sufficient in compensation for the increase in carbon tax.”.

—Verona Murphy, Denis Naughten, Seán Canney, Cathal Berry.

**140.**In page 55, between lines 11 and 12, to insert the following:

“**35.** The Minister shall, within three months of the passing of this Act, prepare and lay before Dáil Éireann a report on the regressive nature of the current carbon tax system and to look at the options for a fair and progressive system of taxation that considers ability to pay and the goal of a just transition to a carbon-free economy.”.

—Mick Barry, Richard Boyd Barrett, Gino Kenny, Paul Murphy, Bríd Smith.

*Section opposed.*

—Pearse Doherty.

SECTION 37

**141.**In page 55, to delete lines 27 to 32 and substitute the following:

“(b) by inserting the following after 13(3) in Schedule 3 of the Principal Act:

“(4) Beautician services”,

and

(c) by inserting the following paragraph after paragraph (ca):

“(cb) during the period from 1 November 2020 to 31 December 2021, 9 per cent in relation to goods or services of a kind specified in paragraphs 3(1), 3(3), 7(b) to (e), 8, 11 and 13(3), 13(4) of Schedule 3 on which tax would, but for this paragraph, be chargeable in accordance with paragraph (c);”.

—Thomas Pringle, Joan Collins, Catherine Connolly.

**142.**In page 55, to delete line 32 and substitute the following:

“accordance with paragraph (c): provided that this paragraph shall not apply in relation to the supply of goods or services by a person who is an employer unless he or she demonstrates to the satisfaction of the Revenue Commissioners that he or she—

(i) does or will engage in collective bargaining with his or her employees, with the object of reaching agreement regarding working conditions and terms of employment, or

(ii) is or will become a member of a representative association which agrees that it is expedient to have terms and conditions relating to remuneration, sick pay schemes and pension schemes in respect of workers in the sector from time to time examined by the Labour Court under section 15 of the Industrial Relations (Amendment) Act 2015.”.

—Ged Nash.

[SECTION 40]

SECTION 40

*Section opposed.*

—Mairéad Farrell, Thomas Pringle, Joan Collins, Catherine Connolly, Pearse Doherty,  
Mick Barry, Richard Boyd Barrett, Gino Kenny, Paul Murphy, Bríd Smith.

SECTION 42

143. In page 59, lines 36 and 37, to delete “31 October 2020” and substitute “30 April 2021”.

—An tAire Airgeadais.

144. In page 60, lines 7 and 8, to delete “31 October 2020” and substitute “30 April 2021”.

—An tAire Airgeadais.

145. In page 60, line 27, after “2020” to insert “and Commission Decision (EU) 2020/1573 of 28 October 2020”.

—An tAire Airgeadais.

SECTION 46

146. In page 62, between lines 24 and 25, to insert the following:

**“Report on applying full rate of stamp duty on non-residential property to all corporate structures including REIT and IREF in certain circumstances**

47. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on introducing anti-avoidance measures by applying the full rate of stamp duty on non-residential property on all corporate structures including REIT and IREF, which derive over 50 per cent of their value from commercial property for investment and/or letting purposes, upon the sale of their shares.”.

—Pearse Doherty.

SECTION 51

147. In page 64, between lines 21 and 22, to insert the following:

**“Report on introduction of progressive rates of residential stamp duty**

52. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the introduction of more progressive and higher rates of residential stamp duty depending on the purchase price of the property.”.

—Pearse Doherty.

148. In page 64, between lines 21 and 22, to insert the following:

**“Report on introduction of residential stamp duty surcharge for non-residential purchases**

52. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the introduction of a residential property tax surcharge where property is purchased by non-residents.”.

—Pearse Doherty.

149. In page 64, between lines 21 and 22, to insert the following:

**“Report on impact of increase in non-residential stamp duty**

52. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the impact of Covid-19 and remote working patterns on the commercial property sector, the outlook for commercial stamp duty receipts as a consequence.”.

—Pearse Doherty.

SECTION 54

150. In page 66, between lines 2 and 3, to insert the following:

“PART 6

REPORTS

**Report on income and wealth inequality**

55. The Minister shall, within six months of the passing of this Act, lay before both Houses of the Oireachtas a report on the impact of Covid-19 on income and wealth inequality in the State, setting out the Minister’s proposals, if any, for addressing through the tax code issues identified in the report.

—Ged Nash.

151. In page 66, between lines 2 and 3, to insert the following:

“PART 6

REPORTS

**Report on commission on taxation**

55. The Minister shall, within six months of the passing of this Act, lay before both Houses of the Oireachtas a report on the Minister’s proposals for the establishment of an independent standing commission on taxation, with the function of—
- (a) enquiring generally into the system of central and local taxation, direct and indirect,
  - (b) for that purpose, undertaking or commissioning research and preparing and publishing reports on any such research, and
  - (c) in reports to be laid by the Government before both Houses of the Oireachtas, recommending such changes as appear to it desirable and practicable so as to achieve an equitable incidence of taxation, due attention being paid to—

[SECTION 54]

- (i) the need to encourage the efficient development of the economy and to maintain an adequate revenue yield, and
- (ii) the aim of achieving greater social justice, tax equity and social inclusion.”.

—Ged Nash.

152. In page 66, between lines 2 and 3, to insert the following:

“PART 6

REPORTS

**Report on the progress of the inclusion of social clauses in public procurement contracts**

55. The Minister shall, within 6 months of the passing of this Act, prepare and lay before Dáil Éireann a report on the inclusion of social clauses in public procurement contracts.”.

—Mairéad Farrell.

153. In page 66, between lines 2 and 3, to insert the following:

“PART 6

REPORTS

**Report on hybrid mismatches (use of hybrid financial instruments)**

55. The Minister shall, within 6 months of the passing of this Act, report the total number of yearly transactions that used hybrid financial instruments (profit participating notes/loans) and their total annual value (in nominal terms).”.

—Mairéad Farrell.

154. In page 66, between lines 2 and 3, to insert the following:

“PART 6

REPORTS

**Report on cost to the exchequer of tax forgone, from companies in receipt of section 110 (Taxes Consolidation Act 1997) tax relief**

55. The Minister shall, within 6 months of the passing of this Act, report on the yearly cost of tax expenditures provided to companies in receipt of section 110 of the Taxes Consolidation Act 1997 tax relief.”.

—Mairéad Farrell.

[SECTION 54]

155. In page 66, between lines 2 and 3, to insert the following:

“PART 6

REPORTS

**Report on Controlled Foreign Companies (CFC)**

55. The Minister shall, within 6 months of the passing of this Act, report the total number of companies, disaggregated by counterparty jurisdiction, who have had their exemptions waived as a result of being on the list of the “EU list of non-cooperative jurisdictions for tax purposes”, and the annual change in value (nominal terms) of their cross border transactions.”.

—Mairéad Farrell.

156. In page 66, between lines 2 and 3, to insert the following:

“PART 6

REPORTS

55. The Minister shall, within 3 months of the passing of this Act, prepare and lay before the Oireachtas a report on the taxation measures (included accelerated capital allowances) which can be used to support a programme to secure an update in the national HGV fleet to Euro VI standards and above.”.

—Verona Murphy, Denis Naughten, Seán Canney, Cathal Berry.

157. In page 66, between lines 2 and 3, to insert the following:

“PART 6

REPORTS

**Report on reconfiguration of Help to Buy and Rebuilding Ireland Home Loan Schemes**

55. The Minister shall, within 90 days of the passing of this Act, publish a report on the potential reconfiguration of the Help to Buy Scheme and Rebuilding Ireland Home Loan Scheme to support the purchase and refurbishment of second-hand properties.”.

—Denis Naughten, Cathal Berry, Seán Canney, Michael Lowry, Matt Shanahan.



158. In page 66, between lines 2 and 3, to insert the following:

“PART 6

REPORTS

**Report on options for enhancement of Employment Investment Incentive relief in Midlands Peat Region**

55. The Minister shall, within 90 days of the passing 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—

[SECTION 54]

- (i) Cuil na Gun, Coole, Mullingar, and
- (ii) Derrygreenagh, Rochfordbridge.”.

—Denis Naughten, Cathal Berry, Seán Canney, Michael Lowry, Matt Shanahan.

159. In page 66, between lines 2 and 3, to insert the following:

“PART 6

REPORTS

**Report on extension of relief under Taxes Consolidation Act 1997**

55. The Minister for Finance shall, within 90 days of the passing 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 on the former power station sites located at:

- (a) Clonifeen Townland, Co. Offaly;
- (b) Aghamore Townland, Co. Longford; and
- (c) Lanesborough Townland, Co. Longford.”.

—Denis Naughten, Cathal Berry, Seán Canney, Michael Lowry, Matt Shanahan.

160. In page 66, between lines 2 and 3, to insert the following:

“PART 6

REPORTS

**Report on use of Irish taxation system for tax avoidance purposes**

55. The Minister for Finance shall, in advance of Budget 2022, publish a report on the use of the Irish taxation system for tax avoidance purposes by companies who source their income from international activities which undermine both the Government’s public health policy and climate policy, and the divestment actions of the Ireland Strategic Investment Fund, namely:

- (a) tobacco companies; and
- (b) fossil fuel companies.”.

—Denis Naughten, Cathal Berry, Seán Canney, Michael Lowry, Matt Shanahan.

161. In page 66, between lines 2 and 3, to insert the following:

**“Report on Research and Development Tax Credit**

55. The Minister shall, within six months of the passing of this Act, prepare and lay before

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Dáil Éireann a report on the Research and Development Tax Credit, its distributional impact across indigenous and foreign-owned multinational firms, and options for its reform to support indigenous enterprise, research and development.”.

—Pearse Doherty.

162. In page 66, between lines 2 and 3, to insert the following:

**“Report on abolition of Local Property Tax**

55. The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on options for the abolition of the Local Property Tax.”.

—Pearse Doherty.

163. In page 66, between lines 2 and 3, to insert the following:

**“Report on maintaining Mortgage Interest Rate Relief**

55. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on maintaining the current Mortgage Interest Rate Relief until such time as mortgage interest rates are equivalent to the European average.”.

—Pearse Doherty.

164. In page 66, between lines 2 and 3, to insert the following:

**“Report on introduction of measures to combat hoarding of land**

55. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the introduction of measures to combat the hoarding of land needed for development, examining the options for and efficacy of a vacant property tax and land value tax.”.

—Pearse Doherty.

165. In page 66, between lines 2 and 3, to insert the following:

**“Report on introduction of measures to combat aggressive tax avoidance**

55. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the introduction of measures to combat aggressive tax avoidance, such as a tax surcharge of 30 per cent applicable to Irish company revenue when it is established that Irish companies are using intra group arrangements to significantly reduce their liabilities through the transfer of money and assets to other countries.”.

—Pearse Doherty.

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166. In page 66, between lines 2 and 3, to insert the following:

**“Report on introduction of a progressive Wealth Tax**

55. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on options available for the introduction of a comprehensive and progressive wealth tax. The report shall include options for; the collection and collation of data necessary for the assessment of such a tax, categories of wealth to be included in such a tax, rates applied to certain categories of wealth under such a tax, proposals for the assessment and collection of such a tax, and estimated revenue raised under those options.”.

—Pearse Doherty.

167. In page 66, between lines 2 and 3, to insert the following:

**“Report on prohibition of bank charges on consumer transactions**

55. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report into the prohibition of bank charges on everyday consumer transactions, including ATM withdrawals and purchases made with customer debit cards, especially where a levy is already imposed and collected by the bank to cover Stamp Duty costs on bank transactions.”.

—Pearse Doherty.

168. In page 66, between lines 2 and 3, to insert the following:

**“Report on tax deduction for apartment management charges**

55. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on the tax deduction of apartment management fees, and the introduction of RTB-registered tenancy and the prior payment of management charges as conditions for tax deduction eligibility.”.

—Pearse Doherty.

169. In page 66, between lines 2 and 3, to insert the following:

**“Report on tax relief for dental expenses**

55. The Minister shall, within six months of the passing of this Act, prepare and lay before Dáil Éireann a report on tax relief for dental expenses, in particular non-routine procedures, its equitability, and options for including non-routine dental treatments such as dentures, etc.”.

—Pearse Doherty.

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170. In page 66, between lines 2 and 3, to insert the following:

“PART 6

REPORTS

55. The Minister shall, within one month of the passing of this Act, prepare and lay before Dáil Éireann a report on the non-taxation of the Covid-19 Pandemic Unemployment Payment.”.

—Mick Barry, Richard Boyd Barrett, Gino Kenny, Paul Murphy, Bríd Smith.

171. In page 66, between lines 2 and 3, to insert the following:

“PART 6

REPORTS

**Report on Knowledge Development Box and other research and development tax reliefs**

55. The Minister shall, within three months of the passing of this Act, produce a report on the Knowledge Development Box and other research and development tax reliefs and provide a cost-benefit analysis of the impact of such reliefs in terms of domestic job creation, stimulation of the domestic economy and the promotion of sustainable indigenous industry as compared to the benefits that might be achieved from equivalent direct public expenditures in knowledge, research and development orientated on measures and objectives to benefit society as a whole.”.

—Richard Boyd Barrett, Bríd Smith, Gino Kenny, Paul Murphy.

172. In page 66, between lines 2 and 3, to insert the following:

“PART 6

REPORTS

**Report on scale and impact of energy poverty in Ireland**

55. The Minister shall, within three months of the passing of this Act, produce a report that looks at the scale and impact of energy poverty in Ireland and specifically the impact of proposed carbon tax rises on those at risk of energy poverty as well as those who have access to the fuel allowance.”.

—Richard Boyd Barrett, Bríd Smith, Gino Kenny, Paul Murphy.

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173. In page 81, to delete lines 37 to 39, and in page 82, to delete lines 1 and 2 and substitute the following:

- “(b) In this subsection ‘shares’ includes any legal or equitable interest or right in, or in relation to, a share, whether such interest or right is

directly or indirectly held, and, without prejudice to the generality of the foregoing, shall be deemed to include—

- (i) a share which represents ownership of an underlying share and which can be traded independently of the underlying share, and”.

—An tAire Airgeadais.

174. In page 82, to delete lines 21 to 25 and substitute the following:

“(b) In this subsection ‘shares’ includes any legal or equitable interest or right in, or in relation to, a share, whether such interest or right is directly or indirectly held, and, without prejudice to the generality of the foregoing, shall be deemed to include—

- (i) a share which represents ownership of an underlying share and which can be traded independently of the underlying share, and”.

—An tAire Airgeadais.

175. In page 82, after line 40, to insert the following:

- “(5) The Stamp Duties Consolidation Act 1999 is amended in Part 6 by constituting sections 68 to 78 as Chapter 1 of that Part and inserting the following Chapter after that Chapter:

“CHAPTER 2

*Special provisions relating to dematerialised securities*

**Interpretation (Chapter 2)**

**78A.** (1) In this Chapter—

‘central securities depository’ or ‘CSD’ has the same meaning as in the CSD Regulation;

‘CSD Regulation’ means Regulation 909/2014 of the European Parliament and of the Council of 23 July 2014 on improving securities settlement in the European Union and on central securities depositories and amending Directives 98/26/EC and 2014/65/EU and Regulation (EU) No. 236/2012;

‘dematerialised securities’ means securities in respect of which physical certificates or documents of title indicating ownership have been eliminated such that the securities exist only as accounting or book entry records;

‘depository receipt’ means a security which represents ownership of an underlying security and which can be traded independently of the underlying security;

‘immobilisation’ means the act of concentrating the location of

securities in, or on behalf of, a CSD in a way that enables subsequent transfers of interests in those securities to be made by book entry;

‘interest in securities’ means—

- (a) any legal or equitable interest or right in, or in relation to, a security,
- (b) a depository receipt,
- (c) an indirect interest or right in, or in relation to, underlying securities arising from the immobilisation or dematerialisation of the securities, or
- (d) without prejudice to the generality of paragraph (c), an interest or right in, or in relation to, securities which are held in, or on behalf of, a CSD, the rules of which require holders of interests or rights in, or in relation to, securities to hold those interests or rights by way of a co-ownership interest in a fungible pool of underlying securities;

‘relevant system’ means a securities settlement system that is operated by a CSD;

‘securities’ means any stocks or marketable securities;

‘securities settlement system’ means a formal arrangement with common rules and standardised arrangements for the execution of transfer orders by electronic means;

‘third country CSD’ means a CSD located outside the European Union that would come within the CSD Regulation if it were located in the European Union;

‘transfer order’ means a properly authenticated instruction to transfer an interest in securities.

- (2) A reference to a CSD in this Chapter includes a reference to a third country CSD.
- (3) This Chapter applies solely to the transfer of interests in dematerialised securities.

#### **Transfer of interest in securities through relevant system**

- 78B.** (1) Where a transfer order effects a transfer of an interest in securities through a relevant system, the transfer order shall, for all purposes of this Act, be deemed to be an executed instrument of conveyance or transfer of such securities, the date of execution of which shall be deemed to be the date of execution of the transfer order.
- (2) A transfer order that effects a transfer of an interest in securities outside a relevant system shall be deemed to be a transfer order effecting such a transfer through a relevant system and subsection (1) shall apply accordingly.

- (3) Where a transfer of an interest in securities is effected by a transfer order relating to a single netted settlement of two or more contracts for the transfer of interests in the same type of securities, each individual contract constituting the single netted settlement shall be deemed to be a transfer order and subsection (1) shall apply accordingly.

**Relief for intermediaries and clearing houses**

**78C.** In relation to a transfer order or a deemed transfer order referred to in section 78B—

- (a) the exemption from stamp duty under section 75(3) in relation to a recognised intermediary (within the meaning of subsection (1) of that section) in respect of certain instruments of transfer shall also apply in respect of the transfer order or deemed transfer order and section 75 shall apply accordingly, and
- (b) the exemption from stamp duty under section 75A(2) in relation to a recognised clearing house (within the meaning of subsection (1) of that section) in respect of certain instruments of transfer shall also apply in respect of the transfer order or deemed transfer order and section 75A shall apply accordingly.

**Duty charged**

**78D.** (1) Where a transfer order, or a deemed transfer order, is, by virtue of section 78B, chargeable with stamp duty under or by reference to the heading ‘CONVEYANCE or TRANSFER on sale of any stocks or marketable securities’ in Schedule 1, duty shall be charged under that heading at the rate of one per cent of the consideration for the transfer to which the transfer order, or deemed transfer order, gives effect.

(2) Notwithstanding subsection (1)—

- (a) where a transfer operates as a voluntary disposition *inter vivos*, the reference in that subsection to the consideration for the transfer shall, in relation to the duty to be charged, be construed as a reference to the value of the interest transferred, and
- (b) where the calculation results in an amount that is not a multiple of one cent, the amount so calculated shall be rounded to the nearest cent, and any half of a cent shall be rounded up to the next whole cent.

**Payment of duty**

**78E.** (1) Subject to subsection (2), any duty charged by virtue of section 78B shall be due and payable on, and shall be paid to the Commissioners on, the date on which the transfer order, or deemed transfer order is executed.

(2) Notwithstanding subsection (1), the Commissioners may enter into an agreement with a CSD, or other party, in such form and on such terms and conditions as they think fit, in relation to the payment of stamp



duty and where such an agreement is in force, any duty paid in accordance with the agreement shall be deemed to have been paid to the Commissioners on the date on which it became due and payable.

- (3) Notwithstanding section 2(3), the transfer order, or deemed transfer order, that is charged to stamp duty by virtue of section 78B shall not be required to be stamped and, accordingly, sections 4, 6, 8, 11, 14, 20, 127 and 129(1) shall not apply.
- (4) For the purposes of subsections (3) and (4) of section 2, the transfer order, or deemed transfer order, that is charged to stamp duty by virtue of section 78B shall be deemed to be duly stamped with the proper stamp duty when such duty, and any interest relating to such duty, is paid to the Commissioners.
- (5) Where duty that is due and payable on the date on which the transfer order, or deemed transfer order, is executed is paid after that date, interest shall be charged on that duty, calculated in accordance with section 159D from the date on which the transfer order, or deemed transfer order, is executed to the date of payment of the unpaid duty.

#### **Assessments and appeals**

- 78F.** (1) If, at any time and for any reason, it appears that no or insufficient duty has been paid to the Commissioners, they shall make an assessment of such amount of duty or additional duty as, to the best of their knowledge, information and belief, ought to be charged, levied and paid and the accountable person shall be liable for the payment of the duty so assessed.
- (2) If, at any time and for any reason, it appears that an assessment is incorrect, the Commissioners shall make such other assessment as they consider appropriate and this other assessment shall be substituted for the first-mentioned assessment.
  - (3) An accountable person aggrieved by an assessment made on that person under this section may appeal the assessment to the Appeal Commissioners, in accordance with section 949I of the Taxes Consolidation Act 1997, within the period of 30 days after the date of the notice of assessment.
  - (4) In default of an appeal, in accordance with subsection (3), being made by an accountable person to whom a notice of assessment has been issued, the assessment made on the person is final and conclusive.

#### **Overpayment and repayment of duty**

- 78G.** (1) Where, on a claim in accordance with subsection (2), it is proved to the satisfaction of the Commissioners that there has been an overpayment of duty in relation to a charge to duty by virtue of section 78B, the overpayment shall be repaid.
- (2) A claim for repayment shall be made in such form and manner as may

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be decided by the Commissioners.

- (3) A claim for repayment shall be made within the period of 4 years from the date of execution of the transfer order or deemed transfer order giving rise to the claim.

**Obligations and penalties**

**78H.** (1) Where a transfer order, or a deemed transfer order, effects a transfer of an interest in securities, a CSD, a transferee or a person acting on a transferee's behalf in relation to the transfer of the interest in securities, as the case may be, shall—

- (a) retain evidence in legible written form, or readily convertible into such a form, in sufficient detail to establish the amount of duty, if any, with which the transfer order or deemed transfer order was chargeable,
  - (b) retain the evidence referred to in paragraph (a) for a period of 6 years from the date on which the transfer order or deemed transfer order was executed, and
  - (c) make any such evidence available to the Commissioners on request.
- (2) A CSD, a transferee or a person acting on a transferee's behalf in relation to the transfer of the interest in securities, as the case may be, who fails to comply with subsection (1) shall be liable to a penalty of €1,265.”.”.

—An tAire Airgeadais.

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176. In page 83, to delete lines 5 and 6, and substitute the following:

“61. (1) Section 28 of the Emergency Measures in the Public Interest (Covid-19) Act 2020 is amended—

- (a) in subsection (12), by deleting paragraph (b), and
- (b) by inserting the following subsection after subsection (12):

“(12A) A person aggrieved by an assessment or an amended assessment to relevant tax made on that person may appeal the assessment or amended assessment, as the case may be, to the Appeal Commissioners, in accordance with section 949I of the Act, within the period of 30 days after the date of the notice of assessment or the amended assessment, as may be appropriate.”.

(2) Section 28A (inserted by section 2(2) of the Financial Provisions (Covid-19) (No. 2) Act 2020) of the Emergency Measures in the Public Interest (Covid-19) Act 2020 is amended—

- (a) in subsection (5)(a), by substituting “Department of Business, Enterprise and Innovation” for “Department of Business, Jobs and Innovation”, and
- (b) in subsection (6)(b), by substituting “subsection (3)” for “subsection (2)”.

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- (3) Section 28B (inserted by the Financial Provisions (Covid-19) (No.2) Act 2020) of the Emergency Measures in the Public Interest (Covid-19) Act 2020 is amended—”.

—An tAire Airgeadais.

177. In page 83, to delete line 11.

—An tAire Airgeadais.

178. In page 83, between lines 33 and 34, to insert the following:

“and

- (iii) in the definition of “wage subsidy payment”, by substituting “subsections (7), (8) and (21)(aa) and (c)” for “subsections (7), (8) and (21)(c)”,”.

—An tAire Airgeadais.

179. In page 84, to delete line 17 and substitute the following:

“(b) shall be irrevocable.”,

(c) in subsection (2)—

- (i) by substituting “this section shall apply to an employer for the period 1 July 2020 to 31 December 2020 (in this subsection referred to as ‘the specified period’), where” for “this section shall apply to an employer where”, and

- (ii) in paragraph (a)(i)(I), by substituting “there will occur in the specified period” for “there will occur in the period from 1 July 2020 to December 2020 (in this subsection referred to as ‘the specified period’)”,

(d) by inserting the following subsection after subsection (2):

“(2A) Subject to subsections (4) and (5), this section shall apply to an employer for the period from 1 January 2021 to the date on which the qualifying period expires where—

- (a) (i) in accordance with guidelines published by the Revenue Commissioners under subsection (20)(a), the employer demonstrates to the satisfaction of the Revenue Commissioners that, by reason of Covid-19 and the disruption that is being caused thereby to commerce—

- (I) there will occur in the period from 1 January 2021 to 30 June 2021 (in this subsection referred to as ‘the second specified period’) at least a 30 per cent reduction, or such other percentage reduction as the Minister may specify in an order made by him or her under subsection (21)(b), in either the turnover of the employer’s business or in the customer orders being received by the employer by reference to the period from 1 January 2019 to 30 June 2019 (in this subsection referred to as ‘the second corresponding period’),

- (II) in the case where the business of the employer has not

operated for the whole of the second corresponding period but the commencement of that business's operation occurred no later than 1 May 2019, there will occur in the part of the second specified period, which corresponds to the part of the second corresponding period in which the business has operated, at least a 30 per cent reduction, or such other percentage reduction as the Minister may specify in an order made by him or her under subsection (21)(b), in either the turnover of the employer's business or in the customer orders being received by the employer by reference to that part of the second corresponding period, or

(III) in the case where the commencement of the operation of the employer's business occurred after 1 May 2019, the nature of the business is such that the turnover of the employer's business or the customer orders being received by the employer in the second specified period will be at least—

(A) 30 per cent, or

(B) such other percentage as the Minister may specify in an order made by him or her under subsection (21)(b),

less than what that turnover or those customer orders, as the case may be, would otherwise have been had there been no disruption caused to the business by reason of Covid-19,

or

(ii) the employer's name is entered in the register established and maintained under section 58C of the Child Care Act 1991,

and

(b) the employer satisfies the conditions specified in subsection (3).”,

(e) in subsection (3) by substituting “subsection (2)(b) or (2A)(b)” for “subsection (2)(b)”,

(f) in subsection (5)—

(i) by substituting “by virtue of subsection (2) (apart from paragraph (a)(ii) thereof) or (2A) (apart from paragraph (a)(ii) thereof)” for “by virtue of subsection (2) (apart from paragraph (a)(ii) thereof)”, and

(ii) in paragraph (b), by substituting “subsection (2)(a)(i) or (2A)(a)(i), as may be appropriate” for “subsection (2)(a)(i)”,

(g) in subsection (7)—

(i) by substituting “subsections (8), (9) and (12A)” for “subsections (8) and (9)”, and

(ii) by substituting the following paragraph for paragraph (d):

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“(d) a payment or an aggregate payment required under this subsection to be made by the Revenue Commissioners to the employer in relation to a qualifying employee or qualifying employees shall be made by the Revenue Commissioners as soon as may be practicable after the date of the notification by the employer of the payment of emoluments to the qualifying employee or the qualifying employees concerned;”

(h) in subsection (8)—

(i) by substituting “subsections (9), (21)(aa) and (21)(c)” for “subsections (9) and (21)(c)”, and

(ii) by substituting the following paragraphs for paragraphs (a) and (b):

“(a) in the case where the employer pays the qualifying employee gross pay of at least €151.50 per week but not more than €202.99 per week, the sum of—

(i) €151.50 per contribution week, or

(ii) where the date of the payment of the emoluments by the employer to the qualifying employee is in the period beginning on 20 October 2020 and ending on 31 January 2021, €203 per contribution week,

and

(b) in the case where the employer pays the qualifying employee gross pay of not less than €203 per week but not more than €1,462 per week, the sum of—

(i) €203 per contribution week, or

(ii) where the date of the payment of the emoluments by the employer to the qualifying employee is in the period beginning on 20 October 2020 and ending on 31 January 2021—

(I) €250 per contribution week, where the gross pay so paid to the qualifying employee is not more than €299.99 per week,

(II) €300 per contribution week, where the gross pay so paid to the qualifying employee is not more than €399.99 per week, or

(III) €350 per contribution week, where the gross pay so paid to the qualifying employee is at least €400.00 per week,”

(i) by inserting the following subsection after subsection (12):

“(12A) Where, apart from this subsection, a payment or an aggregate payment would be required to be made by the Revenue Commissioners to an employer under subsection (7), the Revenue Commissioners may, instead of making the payment or the aggregate payment, set the

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amount of that payment or any part of that payment against any amount that is required to be refunded by the employer to the Revenue Commissioners in accordance with subsection (11).”,

(j) in subsection (14)—

(i) by deleting paragraph (b), and

(ii) by inserting the following subsection after subsection (14):

“(14A) A person aggrieved by an assessment or an amended assessment to relevant tax made on that person may appeal the assessment or amended assessment, as the case may be, to the Appeal Commissioners, in accordance with section 949I of the Act, within the period of 30 days after the date of the notice of assessment or the amended assessment, as may be appropriate.”,

(k) in subsection (17)—

(i) in paragraph (a), by substituting “subsection (2) or (2A)” for “subsection (2)”, and

(ii) in paragraph (b), by substituting “subsection (2) or (2A)” for “subsection (2)”,

(l) in subsection (20)(a), by substituting “subsection (2) or (2A)” for “subsection (2)”,

(m) in subsection (21)—

(i) by inserting the following paragraph after (a):

“(aa) make an order that any day referred to in paragraphs (a)(ii) and (b)(ii) of subsection (8) as the day on which the period there referred to shall begin on, or end on, shall be such other day as the Minister considers appropriate and specifies in the order,”,

(ii) in paragraph (b)—

(I) by substituting “subsection (2)(a)(i) or (2A)(a)(i)” for “subsection (2)(a)(i)”, and

(II) by substituting “section 28A(3)” for “section 28A(2)”,

and

(iii) in paragraph (c), by substituting “section 28A(3)” for “section 28A(2)”,

and

(n) in subsection (22) by substituting “(a), (aa), (b) or (c)” for “(a), (b) or (c)”.

—An tAire Airgeadais.

**180.**In page 84, to delete line 18 and substitute the following:

“(4) *Subsection (1)* shall be deemed to have come into operation on 27 March 2020.

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- (5) *Subsection (2)* shall be deemed to have come into operation on 20 October 2020.
- (6) *Subsection (3)* (apart from *paragraphs (i)* and *(g)(i)* thereof) shall be deemed to have come into operation—
  - (a) as respects *paragraph (j)* thereof, on 1 August 2020,
  - (b) as respects *paragraphs (a)* (apart from *subparagraph (iii)* thereof) and *(b)* thereof, on 1 September 2020,
  - (c) as respects *paragraphs (a)(iii), (h), (m)* (apart from *subparagraph (ii)(I)* thereof) and *(n)* thereof, on 20 October 2020,
  - (d) as respects *paragraph (g)(ii)* thereof, on 1 November 2020, and
  - (e) as respects *paragraphs (c), (d), (e), (f), (k), (l)* and *(m)(ii)(I)* thereof, on 1 January 2021.”.

—An tAire Airgeadais.