

Déardaoin, 16 Feabhra, 2006
Thursday, 16th February, 2006

10.30 a.m.

ORD GNÓ
ORDER OF BUSINESS

- 8a.** An Bille Airgeadais 2006 — Tairiscint Leithroinnte Ama don Roghchoiste.
Finance Bill 2006 — Allocation of Time Motion for Select Committee.
- 8b.** An Bille Airgeadais 2006 — Rúin Airgeadais.
Finance Bill 2006 — Financial Resolutions.
- 1a.** An Bille um Chomhairle Mhúinteoireachta (Leasú) 2006 — Ordú don Dara Céim.
Teaching Council (Amendment) Bill 2006 — Order for Second Stage.
- 14.** An Bille Aerloingseoireachta (Eurocontrol) 2005 [*Seanad*] — An Dara Céim
(*atógáil*).
Air Navigation (Eurocontrol) Bill 2005 [*Seanad*] — Second Stage (*resumed*).
- 1.** An Bille um Rialú Foirgníochta 2005 — An Dara Céim (*atógáil*).
Building Control Bill 2005 — Second Stage (*resumed*).

I DTOSACH GNÓ PHOIBLÍ
AT THE COMMENCEMENT OF PUBLIC BUSINESS

Billí a thionscnamh : Initiation of Bills

Tíolactha:

Presented:

- 1a.** An Bille um Chomhairle Mhúinteoireachta (Leasú) 2006 — Ordú don Dara Céim.
Teaching Council (Amendment) Bill 2006 — Order for Second Stage.

Bille dá ngairtear Acht do dhéanamh forála i ndáil le hoibriú alt áirithe den Acht um Chomhairle Mhúinteoireachta 2001 agus le bailíocht agus éifeacht nithe áirithe a airbheartaítear a dhéanamh faoin Acht sin.

Bill entitled an Act to make provision concerning the operation of certain sections of the Teaching Council Act 2001 and the validity and effect of certain things purported to be done thereunder.

— *An tAire Oideachais agus Eolaíochta.*

Tabhairt Isteach:

Introduction:

- 1b.** Bille Thionscal na gCon (Dópáil a Rialáil) 2006 — An Chéad Chéim.
Greyhound Industry (Doping Regulation) Bill 2006 — First Stage.

Bille dá ngairtear Acht do dhéanamh socrú maidir le rialú neamhspleách a dhéanamh ar dhópáil laistigh de thionscal na gcon agus do bhunú comhlachta rialála neamhspleáigh um achomhairc.

Bill entitled an Act to provide for the independent control of doping within the greyhound industry and to establish an independent regulatory appeals body.

— *Jimmy Deenihan.*

Fógraí Tairisceana : Notices of Motions

8a. “D’ainneoin aon ní sna Buan-Orduithe:

(1) Go ndéanfar na himeachtaí sa Roghchoiste um Airgeadas agus an tSeirbhís Phoiblí ar an mBille Airgeadais 2006 a thabhairt chun críche de réir an chláir ama seo a leanas:—

That, notwithstanding anything in Standing Orders:

(1) The proceedings in the Select Committee on Finance and the Public Service on the Finance Bill 2006 shall be brought to a conclusion in accordance with the following timetable:—

| <i>Dáta:</i> | <i>Imeachtaí:</i> | <i>Le críochnú tráth nach déanaí ná:</i> | <i>Date:</i> | <i>Proceedings:</i> | <i>To conclude not later than:</i> |
|----------------------------|---|--|-----------------------------|--|------------------------------------|
| Dé Máirt, 21 Feabhra | Caibidlí 1 agus 2 (cuid) de Chuid 1 (ailt 1 go 3) | 2 p.m. | Tuesday, 21st February | Chapters 1 and 2 (part) of Part 1 (sections 1 to 3) | 2 p.m. |
| | Caibidil 2 (ar leanúint) de Chuid 1 (ailt 4 go 14) | 5.30 p.m. | | Chapter 2 (contd.) of Part 1 (sections 4 to 14) | 5.30 p.m. |
| | Caibidlí 2 (ar leanúint) agus 3 (cuid) de Chuid 1 (ailt 15 go 32) | 8 p.m. | | Chapters 2 (contd.) and 3 (part) of Part 1 (sections 15 to 32) | 8 p.m. |
| Dé Céadaoin, 22 Feabhra | Caibidil 3 (ar leanúint) de Chuid 1 (ailt 33 go 49) | 1 p.m. | Wednesday, 22nd February | Chapter 3 (contd.) of Part 1 (sections 33 to 49) | 1 p.m. |
| | Caibidlí 3 (ar leanúint), 4 agus 5 de Chuid 1 (ailt 50 go 70 san áireamh) | 5 p.m. | | Chapters 3 (contd.), 4 and 5 of Part 1 (including sections 50 to 70) | 5 p.m. |
| | Codanna 2 agus 3 (ailt 71 go 94 san áireamh) | 8 p.m. | | Parts 2 and 3 (including sections 71 to 94) | 8 p.m. |

Déardaoin, Codanna 4, 5 agus 6 1.30 p.m.
23 Feabhra (ailt 95 go 122), na
Sceidil agus an Teideal

Thursday, Parts 4, 5 and 6 1.30 p.m.
23rd February (sections 95 to 122), the
Schedules and the Title

agus i gcás nach mbeidh na himeachtaí críochnaithe faoin am atá luaite, go ndéanfar iad a thabhairt chun críche le Ceist amháin, a chuirfear ón gCathaoir, agus nach bhfolóidh, i ndáil le leasuithe, ach leasuithe a bheidh curtha síos nó a mbeidh glactha leo ag an Aire Airgeadais nó ag Aire Stáit, arna ainmniú nó arna hainmniú mar ionadaí thar a cheann, agus go ndéanfaidh an Cheist na leasuithe uile a bheidh dírithe ar an gCuid den Bhille dá dtagraíonn siad a chur de láimh.

(2) I gcás go ndéanfar vótáil a éileamh ar na himeachtaí ar an mBille Airgeadais 2006, sa Roghchoiste um Airgeadas agus an tSeirbhís Phoiblí, ach amháin ar Cheist arna cur mar a fhoráiltear de réir mhír (1), go gcuirfear tógáil na vótála sin agus cur aon Cheiste a bheidh ag brath uirthi siar go dtí—

(a) díreach roimh an gcéad tráth eile a cheapfar chun Ceist a chur de réir mhír (1), nó

(b) i gcás nach gcuirfear an Cheist sin, tráth a bheidh imeachtaí i gCoiste ar na nithe a bheadh arna gcinneadh tríd an gCeist sin a chur arna gcríochnú ar shlí eile.

(3) Go ndéanfaidh an Roghchoiste, de réir Bhuan-Ordú 85, teachtaireacht a chur chuig an Dáil, tráth nach déanaí ná Déardaoin, 23 Feabhra, 2006, i ndáil le críochnú a bhreithnithe ar an mBille Airgeadais 2006.

and where proceedings have not concluded by the stated time, they shall be brought to a conclusion by one Question, which shall be put from the Chair, and which shall, in relation to amendments, include only those set down or accepted by the Minister for Finance or a Minister of State, nominated as substitute on his behalf, and the Question shall dispose of all amendments addressed to the Part of the Bill to which they refer.

(2) Where a division is claimed on the proceedings on the Finance Bill 2006, in the Select Committee on Finance and the Public Service, other than on a Question put as provided for in accordance with paragraph (1), the taking of such division and the putting of any Question contingent thereon shall be postponed until—

(a) immediately before the time next appointed for the putting of a Question in accordance with paragraph (1), or

(b) in the event of such Question not being put, when proceedings in Committee on the matters which would have been decided by the putting of such Question have been otherwise completed.

(3) The Select Committee shall, in accordance with Standing Order 85, send a message to the Dáil in relation to the completion of its consideration of the Finance Bill 2006, not later than Thursday, 23rd February, 2006.”

— *An tAire Airgeadais*

8b. An Bille Airgeadais 2006 — Rúin Airgeadais.
Finance Bill 2006— Financial Resolutions.

I. “GO ndéanfar alt 848A den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), i ndáil leis an scéim faoisimh ó cháin as deonacháin do chomhlachtaí ceadaithe, a leasú ar an modh agus a mhéid a shonrófar san Acht is cúis leis an Rún seo.

THAT Section 848A of the Taxes Consolidation Act 1997 (No. 39 of 1997), which is concerned with the scheme of tax relief for donations to approved bodies, be amended in the manner and to the extent specified in the Act giving rise to this Resolution.”

— *An tAire Airgeadais.*

2. “GO ndéanfar Caibidil 3 de Chuid 7 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), i ndáil le díolúintí ó cháin ioncaim agus ó cháin chorparáide, a leasú ar an modh agus a mhéid a shonrófar san Acht is cúis leis an Rún seo.

THAT Chapter 3 of Part 7 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which is concerned with income tax and corporation tax exemptions, be amended in the manner and to the extent specified in the Act giving rise to this Resolution.”

— *An tAire Airgeadais.*

3. “GO ndéanfar Caibidil 5 de Chuid 26 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir leis an gcaoi a ndéileálfar, ó thaobh cánachais, le sealbhóirí polasaithe de chuid cuideachtaí árachais saoil i leith gnó ar bhonn nua, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT Chapter 5 of Part 26 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides for the taxation treatment of policyholders of life assurance companies in respect of new basis business, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

4. “GO ndéanfar Caibidil 6 de Chuid 26 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), a dhéileálann le cánachas ar pholasaithe árachais saoil arna scríobh ag cuideachtaí árachais saoil coigríche áirithe agus le tuairisceáin ina leith, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT Chapter 6 of Part 26 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which deals with the taxation and returns in respect of life assurance policies written by certain foreign life assurance companies, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

5. “GO ndéanfar Caibidil 1A de Chuid 27 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir le réimeas cánachais le haghaidh cánachais ar ghnóthais infheistíochta, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT Chapter 1A of Part 27 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides a taxation regime for the taxation of investment undertakings, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

6. “GO ndéanfar Caibidil 4 de Chuid 27 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), a dhéileálann le cánachas ar chistí eischósta áirithe agus le tuairisceáin ina leith, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT Chapter 4 of Part 27 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which deals with the taxation and returns in respect of certain offshore funds, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

7. “GO ndéanfar alt 713 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir leis an muirear cánach ar chuideachtaí árachais saoil i leith ioncaim infheistíochta in áirithe do shealbhóirí polasaithe, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 713 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides for the tax charge on life assurance companies in respect of investment income reserved for policyholders, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

8. “GO ndéanfar alt 141 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir leis an gcaoi a ndéileálfar, ó thaobh cánach, le dáiltí as ioncam ó ríchíosanna paitinne, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 141 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides for the tax treatment of distributions out of income from patent royalties, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

9. “GO ndéanfar an tAcht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997) a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo chun foráil a dhéanamh maidir le Treoir Uimh. 2005/19/CE ó Chomhairle AE, lena leasaítear an chaoi a ndéileálfar, ó thaobh cánach, le cumaisc chuideachtaí, a thrasuíomh go dlí na hÉireann.

THAT the Taxes Consolidation Act 1997 (No. 39 of 1997) be amended in the manner and to the extent specified in the Act giving effect to this Resolution to provide for the transposition into Irish law of EU Council Directive No. 2005/19/EC which amends the tax treatment of company mergers.”

— *An tAire Airgeadais.*

10. “GO ndéanfar an tAcht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997) a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo chun foráil a dhéanamh maidir leis an gcaoi a ndéileálfar, ó thaobh cánach, le cuideachtaí a ullmhaíonn a gcuid cuntas ar bhonn Caighdeán Tuairiscithe Airgeadais Idirnáisiúnta nó Caighdeán Cuntasaíochta Éireannach a bhfuil Glacadh Coitianta Leo agus a fhreagraíonn do na caighdeáin sin.

THAT the Taxes Consolidation Act 1997 (No. 39 of 1997) be amended in the manner and to the extent specified in the Act giving effect to this Resolution to provide for the tax treatment to be applied to companies that prepare their accounts on the basis of International Financial Reporting Standards or Irish Generally Accepted Accounting Standards that correspond with those standards.”

— *An tAire Airgeadais.*

11. “GO ndéanfar alt 626B den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), lena dtugtar díolúine ó cháin ghnóchan caipitiúil i leith diúscairtí áirithe scaireanna i bhfochuideachta ag máthairchuideachta, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 626B of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides an exemption from capital gains tax in respect of certain disposals by a parent company of shares in a subsidiary company, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

12. “GO ndéanfar alt 247 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), lena dtugtar faoiseamh do chuideachtaí i leith úis ar iasachtaí a caitheadh ag fáil leasa i gcuideachtaí eile, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 247 of the Taxes Consolidation Act 1997 (No. 39 of 1997) which provides relief for companies in respect of interest on loans applied in acquiring an interest in other companies, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

13. “GO ndéanfar alt 766 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir le creidmheas cánach le haghaidh caiteachais taighde agus

THAT section 766 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides for a tax credit for research and development expenditure, be amended

forbartha, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

14. “GO ndéanfar Cuid 24A den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997) agus Sceideal 18B a ghabhann leis an Acht sin a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo chun foráil a dhéanamh maidir leis an gcaoi a ndéileálfar, ó thaobh cánach, le cuideachtaí a ríomhann a gcuid brabús chun críocha cánach corparáide ar an modh cánach tonnáiste.

THAT Part 24A of and Schedule 18B to the Taxes Consolidation Act 1997 (No. 39 of 1997) be amended in the manner and to the extent specified in the Act giving effect to this Resolution to provide for the tax treatment to be applied to companies that compute their profits for the purposes of corporation tax under the tonnage tax method.”

— *An tAire Airgeadais.*

15. “GO ndéanfar an chaoi a ndéileáiltear, ó thaobh cánachais, le léasú innealra agus gléasra, dá bhforáiltear i gCaibidil 4 de Chuid 12 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT the taxation treatment relating to the leasing of machinery and plant provided for in Chapter 4 of Part 12 of the Taxes Consolidation Act 1997 (No. 39 of 1997) be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

16. “GO ndéanfar alt 606 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), lena dtugtar faoiseamh ó cháin ghnóchan caipitiúil ar shaothair ealaíne áirithe a dhiúscairt i gcás ina raibh siad, roimh an diúscairt, ar iasacht ag dánlann cheadaithe nó ag músaem ceadaithe agus ar taispeáint ansin, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 606 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides relief from capital gains tax on the disposal of certain works of art where, prior to the disposal, they were on loan to, and displayed in, an approved gallery or museum, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

17. “GO ndéanfar Sceideal 15 a ghabhann leis an Acht Comhdhlúite Cánacha (Uimh. 39 de 1997), lena sonraítear líon comhlachtaí ag a bhfuil díolúine ó cháin ghnóchan caipitiúil, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT Schedule 15 to the Taxes Consolidation Act 1997 (No. 39 of 1997), which specifies a number of bodies that are exempt from capital gains tax, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

18. “GO ndéanfar Caibidil 2 de Chuid 44 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir le rialacha chun cáin ghnóchan caipitiúil a mheasúnú agus a mhuirearú ar dhiúscairtí sócmhainní inmhuirearaithe ag daoine pósta, idirscartha nó colscartha, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT Chapter 2 of Part 44 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides rules for the assessment and charge of capital gains tax on disposals of chargeable assets by married, separated or divorced persons, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

19. “GO ndéanfar alt 6 den Acht Comhdhlúite Cánach Fáltas Caipitiúil 2003 (Uimh. 1 de 2003), lena mínítear cad is bronntanas inchánach ann chun críocha an Achta sin, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 6 of the Capital Acquisitions Tax Consolidation Act 2003 (No. 1 of 2003), which defines what constitutes a taxable gift for the purposes of that Act, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.” — *An tAire Airgeadais.*

20. “GO ndéanfar alt 11 den Acht Comhdhlúite Cánach Fáltas Caipitiúil 2003 (Uimh. 1 de 2003), lena mínítear cad is oidhreacht inchánach ann chun críocha an Achta sin, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 11 of the Capital Acquisitions Tax Consolidation Act 2003 (No. 1 of 2003), which defines what constitutes a taxable inheritance for the purposes of that Act, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

21. “GO ndéanfar Caibidil 3 de Chuid 3 den Acht Comhdhlúite Cánach Fáltas Caipitiúil 2003 (Uimh. 1 de 2003), a bhainneann leis an tobhach bliantúil 1 faoin gcéad a fhorchuirtear ar iontaobhais lánroghnacha áirithe, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT Chapter 3 of Part 3 of the Capital Acquisitions Tax Consolidation Act 2003 (No. 1 of 2003), which relates to the annual 1 per cent levy imposed on certain discretionary trusts, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

22. “GO ndéanfar Cuid 10 den Acht Comhdhlúite Cánach Fáltas Caipitiúil 2003 (Uimh. 1 de 2003), a dhéileálann le faoiseamh talmhaíochta, faoiseamh gnó agus faoisimh ilghnéitheacha eile, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT Part 10 of the Capital Acquisitions Tax Consolidation Act 2003 (No. 1 of 2003), which deals with agricultural relief, business relief and other miscellaneous reliefs, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

23. “GO ndéanfar Cuid 33 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), i ndáil le frithsheachaint, a leasú ar an modh agus a mhéid a shonrófar san Acht is cúis leis an Rún seo.

THAT Part 33 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which is concerned with anti-avoidance, be amended in the manner and to the extent specified in the Act giving rise to this Resolution.”

— *An tAire Airgeadais.*

24. “GO ndéanfar an tAcht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997) a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo chun go soiléireofar an sásra lena ndéanfar an méid creidmheasa a ríomh, in aghaidh cánach corparáide Éireannaí, i leith cánach coirgíche a fulaingíodh.

THAT the Taxes Consolidation Act 1997 (No. 39 of 1997) be amended in the manner and to the extent specified in the Act giving effect to this Resolution to clarify the mechanism for calculating the amount of credit, against Irish corporation tax, in respect of foreign tax suffered.”

— *An tAire Airgeadais.*

25. “GO ndéanfar alt 477 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir le faoiseamh ó cháin ioncaim i leith muirear seirbhíse údaráis áitiúil, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 477 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides for relief from income tax in respect of local authority service charges, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.” — *An tAire Airgeadais.*

26. “GO ndéanfar Sceideal 13 a ghabhann leis an Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), ina bhfuil an liosta de dhaoine cuntasacha chun críocha na scéime iarchoimeáda cánach ar tháillí le haghaidh seirbhísí gairmiúla, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT Schedule 13 to the Taxes Consolidation Act 1997 (No. 39 of 1997), which contains the list of accountable persons for the purposes of the scheme of withholding tax on fees for professional services, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

27. “GO ndéanfar—

THAT—

(a) alt 97 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir le hasbhaint, in aghaidh ioncaim ó chíos, i leith úis ar airgead a fhaightear ar iasacht agus a úsáidtear i dtaca le háitreabh cónaithe cíosa a cheannach, a fheabhsú nó a dheisiú, agus

(a) section 97 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides for a deduction against rental income of interest on borrowed money employed in the purchase, improvement or repair of a rented residential premises, and

(b) alt 372AM den Acht sin, a bhaineann le faoiseamh i leith caiteachais a thabhaítear ar chóiríocht chónaithe áirithe,

(b) section 372AM of that Act which relates to relief in respect of expenditure incurred on certain residential accommodation,

a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

be amended in the manner and to the extent specified in the Act giving effect to this Resolution.” — *An tAire Airgeadais.*

28. “GO ndéanfar Caibidil 11 de Chuid 10 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), lena dtugtar faoiseamh i leith caiteachais a thabhaítear ar mhaoin chónaithe a fhoirgníú, a athfheistiú agus a athchóiriú, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT Chapter 11 of Part 10 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides relief for expenditure incurred on the construction, conversion and refurbishment of residential property, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.” — *An tAire Airgeadais.*

29. “GO ndéanfar Cuid 9 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), ina bhfuil na príomhfhorálacha a bhaineann le faoiseamh i leith caiteachais chaipitiúil, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT Part 9 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which contains the principal provisions relating to relief for capital expenditure, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

30. “GO ndéanfar alt 268 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), lena leagtar amach na cineálacha éagsúla foirgneamh agus déanmhas tionscail chun críocha Chuid 9 den Acht sin agus nithe a bhaineann leo, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 268 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which sets out the various types of industrial buildings and structures for the purposes of Part 9 of that Act and associated matters, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

31. “GO ndéanfar Caibidil 1 de Chuid 9 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir le liúntais foirgníochta tionscail, liúntais síos-scríofa, liúntais chothromaíochta agus muirir chothromaíochta, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT Chapter 1 of Part 9 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides for industrial building allowances, writing-down allowances, balancing allowances and balancing charges, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

32. “GO ndéanfar alt 843A den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir le scéim liúntas caipitiúil le haghaidh foirgneamh agus déanmhas a úsáidtear le haghaidh saoráidí áirithe cúraim leanaí, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 843A of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides for a scheme of capital allowances for buildings and structures used for certain childcare facilities, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

33. “GO ndéanfar alt 434 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), lena ndéantar na rialacha a leagan amach chun formhuirear ar ioncam trádála neamhdháilte de chuid dlúthchuideachtaí áirithe a ríomh, a leasú ar an modh agus a mhéid a shonrófar i bhfomhír (l) de mhír 1 de Sceideal 2 a ghabhfaidh leis an Acht lena dtabharfar éifeacht don Rún seo.

THAT section 434 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which sets out the rules to compute a surcharge on undistributed trading income of certain close companies, be amended in the manner and to the extent specified in subparagraph (l) of paragraph 1 of Schedule 2 to the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

34. “GO ndéanfar gach ceann díobh seo a leanas—

THAT—

(a) alt 8 den Acht Cánach Breisluacha 1972, a bhaineann le daoine inchánach,

(a) section 8 of the Value-Added Tax Act 1972, which relates to taxable persons,

(b) alt 10 den Acht Cánach Breisluacha 1972, a bhaineann leis an méid ar a mbeidh cáin inmhuirearaithe, agus

(b) section 10 of the Value-Added Tax Act 1972, which relates to the amount on which tax is chargeable, and

(c) alt 11 den Acht Cánach Breisluacha 1972, a bhaineann le rátaí cánach,

(c) section 11 of the Value-Added Tax Act 1972, which relates to rates of tax,

a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

be each amended in the manner and to the extent specified in the Act giving effect to this Resolution.”
— *An tAire Airgeadais.*

35. “GO ndéanfar Cuid 30 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir leis an gcaoi a ndéileálfar, ó thaobh cánach, le scéimeanna sochair scoir, conarthaí blianachta scoir, blianachtaí ceannaigh saoil, cuntais choigiltis scoir phearsanta, cistí scoir ceadaithe agus cistí scoir íosta ceadaithe, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT Part 30 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides for the tax treatment of retirement benefit schemes, retirement annuity contracts, purchased life annuities, personal retirement savings accounts, approved retirement funds and approved minimum retirement funds, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

36. “GO ndéanfar an tAcht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997) a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo chun foráil a dhéanamh maidir le teorainn a chur le méid faoiseamh áirithe ó cháin as a bhféadfaidh pearsana aonair áirithe a thuilleann mór-ioncam leas a bhaint i mbliain mheasúnachta.

THAT the Taxes Consolidation Act 1997 (No. 39 of 1997) be amended in the manner and to the extent specified in the Act giving effect to this Resolution to provide for a limitation on the amount of certain tax reliefs that may be used in a year of assessment by certain high income individuals.”

— *An tAire Airgeadais.*

37. “GO ndéanfar an tAcht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997) a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo chun foráil a dhéanamh maidir leis an gcaoi a ndéileálfar, ó thaobh cánach, le hoibreacha áirithe a bheidh ar siúl, de thoradh rialacha cuntasaíochta nua a chur chun feidhme.

THAT the Taxes Consolidation Act 1997 (No. 39 of 1997) be amended in the manner and to the extent specified in the Act giving effect to this Resolution to provide for the tax treatment of certain works in progress resulting from the application of new accounting rules.”

— *An tAire Airgeadais.*

38. “GO ndéanfar alt 104 den Acht Comhdhlúite Cánach Fáltas Caipitiúil 2003 (Uimh. 1 de 2003), lena ndéantar foráil maidir le creidmheas a dheonú i leith cánach gnóchan caipitiúil a bheidh íoctha in aghaidh cánach fáltas caipitiúil i gcás gurb inmhuirearaithe an dá cháin ar an maoin chéanna i dtaca leis an teagmhas céanna, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 104 of the Capital Acquisitions Tax Consolidation Act 2003 (No. 1 of 2003), which provides for the granting of a credit for capital gains tax that has been paid against capital acquisitions tax where both taxes are chargeable on the same property in connection with the same event, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

39. “GO ndéanfar alt 94 den Acht Airgeadais 1999 (Uimh. 2 de 1999), lena ndéantar foráil maidir le léiriú téarmaí a úsáidtear sa dlí cánach ola mianra, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 94 of the Finance Act 1999 (No. 2 of 1999), which provides for the interpretation of terms used in mineral oil tax law, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

40. “GO ndéanfar alt 75 den Acht Airgeadais 2003 (Uimh. 3 de 2003), lena ndéantar foráil maidir le muirearú cánach táirgí alcóil, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 75 of the Finance Act 2003 (No. 3 of 2003), which provides for the charging of alcohol products tax, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

41. “GO ndéanfar alt 407 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir le srian le húsáid cailteanas agus liúntas caipitiúil le haghaidh trádálacha loingsithe cáilitheacha, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 407 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides for the restriction on use of losses and capital allowances for qualifying shipping trades, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

42. “GO ndéanfar alt 817 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), i ndáil le scéimeanna chun dliteanas i leith cánach faoi Sceideal F a sheachaint, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 817 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which is concerned with schemes to avoid liability to tax under Schedule F, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

— *An tAire Airgeadais.*

ORDUITHE AN LAE ORDERS OF THE DAY

14. An Bille Aerloingseoireachta (Eurocontrol) 2005 [*Seanad*] — An Dara Céim (*atógáil*).
Air Navigation (Eurocontrol) Bill 2005 [*Seanad*] — Second Stage (*resumed*).

1. An Bille um Rialú Foirgníochta 2005 — An Dara Céim (*atógáil*).
Building Control Bill 2005 — Second Stage (*resumed*).

TEACHTAIREACHTAÍ ÓN RIALTAS MESSAGES FROM THE GOVERNMENT

An Bille Airgeadais 2006.
Finance Bill 2006.

For the purpose of Article 17.2 of the Constitution, the Government recommend that it is expedient to authorise such charges on and payments out of the Central Fund or the growing produce thereof and such payments out of moneys provided by the Oireachtas as are necessary to give effect to any Act of the present session to provide for the imposition, repeal, remission, alteration and regulation of taxation, of stamp duties and of duties relating to excise and otherwise to make further provision in connection with finance including the regulation of customs.

Given on this 8th day of February, 2006

(*Signed*) Bertie Ahern,
Taoiseach.

MEMORANDA

Déardaoin, 16 Feabhra, 2006
Thursday, 16th February, 2006

Cruinniú den Chomhchoiste um Shláinte agus Leanáí i Seomra Coiste 2, TL2000, ar 9.30 a.m.

Meeting of the Joint Committee on Health and Children in Committee Room 2, LH2000, at 9.30 a.m.

An Bille Iascaigh Mhara agus Dlínse Muirí 2005:
Sea-Fisheries and Maritime Jurisdiction Bill 2005:

Cruinniú den Roghchoiste um Chumarsáid, Muir agus Acmhainní Nádirtha i Seomra Coiste 3, TL2000, ar 10 a.m.

Meeting of the Select Committee on Communications, Marine and Natural Resources in Committee Room 3, LH2000, at 10 a.m.

Cruinniú den Fhochoiste um Thuarascáil Barron faoi Dhúnmharú Seamus Ludlow i Seomra Coiste 4, TL2000, ar 10.30 a.m.

Meeting of the Sub-Committee on the Barron Report on the Murder of Seamus Ludlow in Committee Room 4, LH2000, at 10.30 a.m.

Cruinniú den Choiste um Chuntais Phoiblí i Seomra Coiste 1, TL2000, ar 11 a.m.

Meeting of the Committee of Public Accounts in Committee Room 1, LH2000, at 11 a.m.

SCRÍBHINNÍ A LEAGADH FAOI BHRÁID NA DÁLA
DOCUMENTS LAID BEFORE THE DÁIL

Reachtúil:

1) Togra le haghaidh Cinnidh ón gComhairle maidir le críochnú Comhaontaithe ar mhodh malartú litreacha idir an Comhphobal Eorpach agus an Astráil [agus] Togra le haghaidh Rialacháin ón gComhairle maidir le cur i ngníomh an Chomhaontaithe a chríochnaigh an CE tar éis caibidlí i gcreat Airteagal XXIV.6 den CGTT 1994, lena leasaítear Iarscríbhinn I a ghabhann le Rialachán (CEE) Uimh. 2658/87 maidir le hainmníocht tharaife agus staidrimh agus leis an Taraif Chomhchustaim mar aon le nóta faisnéise míniúcháin. COM (2005) 659.

2) Togra le haghaidh Treorach ó Pharlaimint na hEorpa agus ón gComhairle lena leasaítear Treoracha 90/385/CEE agus 93/42/CEE ón gComhairle agus Treoir 98/8/CE ó Pharlaimint na hEorpa agus ón gComhairle maidir leis an athbhreithniú ar na treoracha i dtaobh feistí liachta mar aon le nóta faisnéise míniúcháin. COM (2005) 681.

Statutory:

1) Proposal for a Council Decision on the conclusion of an Agreement in the form of an Exchange of Letters between the European Community and Australia [and] Proposal for a Council Regulation concerning the implementation of the Agreement concluded by the EC following negotiations in the framework of Article XXIV.6 of GATT 1994, amending Annex I to Regulation (EEC) No. 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff together with explanatory information note. COM (2005) 659.

2) Proposal for a Directive of the European Parliament and of the Council amending Council Directives 90/385/EEC and 93/42/EEC and Directive 98/8/EC of the European Parliament and the Council as regards the review of the medical device directives together with explanatory information note. COM (2005) 681.

3) Comhsheasamh 2006/51/CFSP an 30 Eanáir 2006 ón gComhairle lena n-athnuairtear bearta sriantacha in aghaidh na Siombáibe mar aon le nóta faisnéise míniúcháin.

3) Council Common Position 2006/51/CFSP of 30 January 2006 renewing restrictive measures against Zimbabwe together with explanatory information note.

Neamhreachtúil:

Tithe an Oireachtais. An Comhchoiste um Oideachas agus Eolaíocht. Tuarascáil Iniúchta AE Uimh. 4: COM (2004) 471. Togra le haghaidh Cinnidh ó Pharlaimint na hEorpa agus ón gComhairle lena mbunaítear an clár “An tAos Óg i mBun Gníomhaíochta” don tréimhse 2007-2013 [agus] COM (2004) 474. Togra le haghaidh Cinnidh ó Pharlaimint na hEorpa agus ón gComhairle lena mbunaítear clár gníomhaíochta comhtháite i réimse na foghlama ar feadh an tsaoil. Nollaig, 2005.

Non-Statutory:

Houses of the Oireachtas. Joint Committee on Education and Science. EU Scrutiny Report No. 4: COM (2004) 471. Proposal for a Decision of the European Parliament and of the Council creating the “Youth in Action” programme for the period 2007-2013 [and] COM (2004) 474. Proposal for Decision of the European Parliament and of the Council establishing an integrated action programme in the field of lifelong learning. December, 2005.