



DÁIL ÉIREANN

Dé Céadaoin, 26 Eanáir, 2011
Wednesday, 26th January, 2011

RIAR NA hOIBRE
ORDER PAPER

Dé Céadaoin, 26 Eanáir, 2011
Wednesday, 26th January, 2011

10.30 a.m.

ORD GNÓ
ORDER OF BUSINESS

4. (l) An Bille Airgeadais, 2011 — An Dara Céim (*atógáil*).
(a) Finance Bill 2011 — Second Stage (*resumed*).
- d9. An Bille Airgeadais 2011 — Rúin Airgeadais.
Finance Bill 2011 — Financial Resolutions.

I dTOSACH GNÓ PHOIBLÍ
AT THE COMMENCEMENT OF PUBLIC BUSINESS

Fógraí Tairisceana : Notices of Motions

d9. An Bille Airgeadais 2011 — Rúin Airgeadais.
Finance Bill 2011 — Financial Resolutions.

1. “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 muirear sóisialach uilíoch a thabhairt isteach.

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 introduction of universal social charge.”

—*An tAire Airgeadais.*

2. “GO ndéanfar alt 470B den Acht Comhdhlúite Cánacha, 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir le creidmheas cánach aoischoibhneasa i leith préimheanna árachais sláinte phríobháidigh, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 470B of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides for an age-related tax credit in respect of private health insurance premiums, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

—*An tAire Airgeadais.*

3. “GO ndéanfar alt 473A den Acht Comhdhlúite Cánacha, 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir le faoiseamh i leith táillí a íoctar ar oideachas tríú leibhéal etc., a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 473A of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides for relief for fees paid for third level education, etc., be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

—*An tAire Airgeadais.*

4. “GO ndéanfar foráil san Acht lena dtabharfar éifeacht don Rún seo chun alt a chur isteach san Acht Comhdhlúite Cánacha, 1997 (Uimh. 39 de 1997) d’fhonn muirear cánach ioncaim a fhorchur i leith fostaithe a fheidhmíonn a bhfostaíocht ar bord aerárthaigh a oibrítear i dtrácht idirnáisiúnta agus i gcás ina ndéanann fiontar a bhfuil a áit bainistithe iarbhir aige sa Stát an t-aerárthach a oibriú amhlaidh.

THAT provision be made in the Act giving effect to this Resolution to insert into the Taxes Consolidation Act 1997 (No. 39 of 1997) a section to impose a charge to income tax in respect of employees who exercise their employment aboard an aircraft operated in international traffic and where the aircraft is so operated by an enterprise that has its place of effective management in the State.”

—An tAire Airgeadais.

5. “GO ndéanfar Sceideal 13 a ghabhann leis an Acht Comhdhlúite Cánacha, 1997 (Uimh. 39 de 1997), ina bhfuil liosta de na comhlachtaí ar a gceanglaítear cáin iarchoimeáda seirbhísí gairmiúla a oibriú, 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 a list of the bodies that are required to operate professional services withholding tax, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

—An tAire Airgeadais.

6. “GO ndéanfar ailt 950(1) agus 958(2) den Acht Comhdhlúite Cánacha, 1997 (Uimh. 39 de 1997), a bhaineann le féinmheasúnacht, ailt 531AF(1) agus 531AH(1)(a) den Acht sin. a bhaineann leis an muirear i leith tobhaigh sainchónaithe, agus ailt 894(1) agus 895(1) den Acht sin, a bhaineann le tuairisceáin faisnéise áirithe, a leasú d’fhonn a cheangal go dtabharfar tuairisceáin a bheidh dlite faoi na hailt sin, do na blianta measúnachta 2010 agus do bhlianta measúnachta dá héis, agus go ndéanfar íocaíochtaí gaolmhara cánach an 30 Meán Fómhair gach bliain mar a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT sections 950(1) and 958(2) of the Taxes Consolidation Act 1997 (No. 39 of 1997), which relate to self assessment, sections 531AF(1) and 531AH(1)(a) of that Act, which relate to the charge to domicile levy, and sections 894(1) and 895(1) of that Act, which relate to certain returns of information, be amended in order to require returns due under those sections, for the years of assessment 2010 and subsequent years of assessment, and related tax payments to be made on 30 September each year as specified in the Act giving effect to this Resolution.”

—An tAire Airgeadais.

7. “GO ndéanfar ailt 520 agus 525 den Acht Comhdhlúite Cánacha, 1997 (Uimh. 39 de 1997), a bhaineann le híocaíochtaí i leith seirbhísí gairmiúla ag daoine áirithe, Caibidil 2 de Chuid 18 den Acht sin, a bhaineann le híocaíochtaí le fochonraitheoirí i dtionscail áirithe, alt 904 den Acht sin, a bhaineann le cumhacht iniúchta, alt 960O den Acht sin, a bhaineann le tosaíocht do chánacha i gcás cuideachtaí a fhoirceannadh, alt 960P den Acht sin, a bhaineann le tosaíocht do chánacha i gcás féimheachta, alt 980 den Acht sin, a bhaineann le hasbhaint ón gcomaoin i leith sócmhainní áirithe a dhiúscairt, alt 1077E den Acht sin agus Sceideal 29 a ghabhann leis, a bhaineann le pionóis, alt 1078 den Acht sin, a

THAT sections 520 and 525 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which relate to payments in respect of professional services by certain persons, Chapter 2 of Part 18 of that Act, which relates to payments to subcontractors in certain industries, section 904 of that Act, which relates to power of inspection, section 960O of that Act, which relates to priority for taxes in the event of winding up of companies, section 960P of that Act, which relates to priority for taxes in the event of bankruptcy, section 980 of that Act, which relates to deduction from consideration on disposal of certain assets, section 1077E of and Schedule 29 to that

bhaineann le cionta Ioncaim, alt 1089 den Acht sin, a bhaineann le stádas an úis ar chánacha agus ar dhleachtanna neamhíoctha áirithe agus alt 16 den Acht Comhdhlúite Cánach Breisluacha, 2010 (Uimh. 31 de 2010), a bhaineann le muirear a aistriú le haghaidh soláthairtí áirithe, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

Act, which relate to penalties, section 1078 of that Act, which relates to Revenue offences, section 1089 of that Act, which relates to the status of interest on certain unpaid taxes and duties and section 16 of the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010), which relates to reverse charge for certain supplies, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

—*An tAire Airgeadais.*

8. “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 bearta a bhaineann le héilimh bhréige.

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 measures relating to false claims.”

—*An tAire Airgeadais.*

9. “GO ndéanfar ailt 677(1) agus 678(2) den Acht Comhdhlúite Cánacha, 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir le liúntais infheistíochta chun críocha trádála arb éard í mianach cáilitheach a oibriú, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT sections 677(1) and 678(2) of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provide for investment allowances for the purposes of a trade of working a qualifying mine, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

—*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 a fhoráil, maidir le méideanna a shocróidh dlúthchuideachtaí an 21 Eanáir, 2011 nó dá éis i dtaca le socraíochtaí áirithe, go ndéileálfar leo mar dháileadh chuig iontaobhaithe na socraíochta agus go mbeidh cáin ioncaim inmhuirearaithe ar mhéideanna a gheobhaidh pearsana aonair áirithe an dáta sin nó dá éis ó shocraíochtaí den sórt 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 so as to provide that amounts settled by close companies on or after 21 January 2011 in connection with certain settlements will be treated as a distribution to the trustees of the settlement and that amounts received by certain individuals on or after that date from such settlements will be chargeable to income tax.”

—*An tAire Airgeadais.*

11. “GO ndéanfar alt 20 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), a bhaineann le cáin ioncaim a mhuirearú faoi Sceideal F ar dhíbhinní agus dáiltí cuideachta a chónaíonn sa Stát, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 20 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which relates to charging to income tax under Schedule F dividends and distributions of a company resident in the State, 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 817 den Acht Comhdhlúite Cánacha 1997 (Uimh. 39 de 1997), a bhaineann 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 relates to 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.*

13. “GO ndéanfar Cuid 16 den Acht Comhdhlúite Cánacha, 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir le faoiseamh ó cháin ioncaim i leith infheistíochta i dtrádálacha corpraithe faoin Scéim um Leathnú Gnó agus faoin Scéim Síolchaipitil, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT Part 16 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides for income tax relief for investment in corporate trades under the Business Expansion Scheme and the Seed Capital Scheme, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

—*An tAire Airgeadais.*

14. “GO ndéanfar alt 486C den Acht Comhdhlúite Cánacha, 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir faoiseamh ó cháin do chuideachtaí nua-thionscanta áirithe, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 486C of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides for relief from tax for certain start-up companies, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

—*An tAire Airgeadais.*

15. “GO ndéanfar an tAcht Comhdhlúite Cánacha, 1997 (Uimh. 39 de 1997) a leasú ar an modh agus a mhéid a shonrófar san Acht is cúis leis an Rún seo chun foráil a dhéanamh maidir le leasú a dhéanamh ar an gcaoi a ndéileáiltear ó thaobh cánach le hús ar iasachtaí a caitheadh chun críoch áirithe.

THAT the Taxes Consolidation Act 1997 (No. 39 of 1997) be amended in the manner and to the extent specified in the Act giving rise to this Resolution to provide for the amendment of the tax treatment of interest on loans applied for certain purposes.”

—*An tAire Airgeadais.*

16. “GO ndéanfar ailt 243 agus 247 den Acht Comhdhlúite Cánacha, 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir le muirir ar ioncam lamháil agus maidir le faoiseamh do chuideachtaí ar iasachtaí a caitheadh chun leas i gcuideachtaí eile a fháil, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT sections 243 and 247 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provide for allowances of charges on income and relief to companies on loans applied in acquiring interest in other companies, be amended in the manner and to the extent specified in the Act giving rise to this Resolution.”

—*An tAire Airgeadais.*

17. “GO ndéanfar alt 221 den Acht Comhdhlúite Cánacha, 1997 (Uimh 39 de 1997), lena dtugtar díolúine ó cháin chorparáide le haghaidh íocaíochtaí áirithe le haghaidh seirbhísí faoisimh feirme arna ndéanamh ag an Aire Talmhaíochta, Iascaigh agus Bia leis an gComharchumann Náisiúnta um Sheirbhísí Faoisimh Feirme Teoranta, a leasú ar an modh agus a mhéid a shonrófar san Acht lena.

THAT section 221 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides an exemption from corporation tax for certain payments for farm relief services made by the Minister for Agriculture, Fisheries and Food to National Co-operative Farm Relief Services Limited be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

—*An tAire Airgeadais.*

18. “GO ndéanfar alt 110 den Acht Comhdhlúite Cánacha, 1997 (Uimh. 39 de 1997), lena dtugtar rialacha maidir le cánachas ar idirbhearta urrúsaithe, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 110 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides rules for the taxation of securitisation transactions, 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 766 den Acht Comhdhlúite Cánacha, 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir le creidmheas cánach ar chaiteachas áirithe ar ghníomhaíochtaí taighde agus forbartha, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 766 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides for a tax credit on certain expenditure on research and development activities, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

—*An tAire Airgeadais.*

20. “GO ndéanfar Caibidil 3 de Chuid 3 den Acht Comhdhlúite Cánacha, 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir le cáin charbóin breosla sholadaigh, a leasú, i leith an dliteanais chun an cháin sin a íoc, ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT Chapter 3 of Part 3 of the Finance Act 2010 (No. 5 of 2010), which provides for solid fuel carbon tax, be amended, in respect of the liability to pay that tax, in the manner and to the extent specified in the Act giving effect to this Resolution.”

—*An tAire Airgeadais.*

21. “GO ndéanfar foráil san Acht lena dtabharfar éifeacht don Rún seo

THAT provision be made in the Act giving effect to this Resolution for -

- (a) chun dleacht mháil, ar a dtabharfar dleacht ceadúnais cian-gheallghlacadóra, a fhorchur ar cheadúnais chian-gheallghlacadóirí a dheonú agus a athnuachan
- (b) chun dleacht mháil, ar a dtabharfar dleacht ceadúnais chian-idirghabhálaí gealltóireachta, a fhorchur ar cheadúnais chian-idirghabhálaithe gealltóireachta a dheonú agus a athnuachan,
- (c) chun dleacht ghealltóireachta a chur i bhfeidhm faoi alt 67 den Acht Airgeadais, 2002 (Uimh. 5 de 2002) ar gheallta a chuirfidh ciangheallghlacadóirí, a leagfaidh siad nó a dhéanfaidh siad ar shlí eile le daoine sa Stát
- (d) chun dleacht mháil, ar a dtabharfar dleacht idirghabhálaí gealltóireachta, a fhorchur ar tháillí coimisiúin idirghabhálaithe gealltóireachta,

- (a) imposing a duty of excise, to be known as remote bookmaker’s licence duty, on the granting and renewal of remote bookmakers’ licences,
- (b) imposing a duty of excise, to be known as remote betting intermediary’s licence duty, on the granting and renewal of remote betting intermediaries’ licences,
- (c) applying betting duty under section 67 of the Finance Act 2002 (No. 5 of 2002) to bets made, laid or otherwise entered into with persons in the State by remote bookmakers,
- (d) imposing a duty of excise, to be known as betting intermediary duty, on betting intermediaries’ commission charges,

de réir fhorálacha an Achta sin.

in accordance with the provisions of that Act.”

—*An tAire Airgeadais.*

22. “GO ndéanfar alt 132 den Acht Airgeadais, 1992 (Uimh. 9 de 1992), lena ndéantar foráil maidir le dleacht mháil (cáin cláraithe feithiclí) a mhuirearú, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 132 of the Finance Act 1992 (No. 9 of 1992), which provides for the charging of excise duty (vehicle registration tax), be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

—*An tAire Airgeadais.*

23. “GO ndéanfar alt 135C den Acht Airgeadais, 1992 (Uimh. 9 de 1992), lena ndéantar foráil maidir le loghadh nó aisíoc i leith cánach cláraithe feithiclí ar chlárú feithiclí leictreacha hibrideacha áirithe, feithiclí breosla sholúbtha áirithe, feithiclí leictreacha hibrideacha plugála áirithe, feithiclí leictreacha áirithe nó gluaisrothar leictreach áirithe, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 135C of the Finance Act 1992 (No. 9 of 1992), which provides for the remission or repayment in respect of vehicle registration tax on the registration of certain hybrid electric vehicles, certain flexible fuel vehicles, certain plug-in hybrid electric vehicles, certain electric vehicles or certain electric motorcycles, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

—*An tAire Airgeadais.*

24. “GO ndéanfar alt 125A den den Acht Comhdhlúite Dleachtanna Stampa, 1999 (Uimh. 31 de 1999), lena ndéantar foráil maidir le dleacht stampa i bhfoirm tobhaigh ar árachóirí údaraithe, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 125A of the Stamp Duties Consolidation Act 1999 (No. 31 of 1999), which provides for a stamp duty in the form of a levy on authorised insurers, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

—*An tAire Airgeadais.*

25. “GO ndéanfar alt 106B den Acht Comhdhlúite Dleachtanna Stampa, 1999 (Uimh. 31 de 1999), lena ndéantar aon ionstraim lena dtugtar éifeacht do thíolacadh, aistriú nó léasú tí, foirgnimh nó talún ag údarás tithíochta, mar a shonraítear i Sceideal 1 a ghabhann leis an Acht sin, a dhíolmhú ó dhleacht stampa, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 106B of the Stamp Duties Consolidation Act 1999 (No. 31 of 1999) which exempts from stamp duty any instrument giving effect to the conveyance, transfer or lease of a house, building or land by a housing authority, as specified in Schedule 1 to that Act, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

—*An tAire Airgeadais.*

26. “MAIDIR LE bronntanas nó hoidhreacht a ghlacfar an 21 Eanáir, 2011 nó dá éis, go ndéanfar—

- (a) alt 89(4) den Acht Comhdhlúite Cánach Fáltas Caipitiúil, 2003 (Uimh. 1 de 2003), lena ndéantar foráil maidir le faoiseamh talmhaíochta a aisghlámadh
- (b) alt 102A(2) den Acht Comhdhlúite Cánach Fáltas Caipitiúil, 2003, lena ndéantar foráil maidir le faoiseamh talmhaíochta agus faoiseamh gnó, a deonaíodh i leith luach forbraíochta talún forbraíochta, a aisghlámadh, agus
- (c) alt 104(3) den Acht Comhdhlúite Cánach Fáltas Caipitiúil, 2003, lena ndéantar foráil maidir le haisghlámadh i gcás inar deonaíodh creidmheas in aghaidh cánach bronntanais nó oidhreacht is inmhuirearaithe i leith aon chánach gnóchan caipitiúil a íocadh

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

THAT, as respects a gift or an inheritance taken on or after 21 January 2011 —

- (a) section 89(4) of the Capital Acquisitions Tax Consolidation Act 2003 (No. 1 of 2003), which provides for a clawback of agricultural relief,
- (b) section 102A(2) of the Capital Acquisitions Tax Consolidation Act 2003, which provides for a clawback of agricultural and business relief granted in respect of the development value of development land, and
- (c) section 104(3) of the Capital Acquisitions Tax Consolidation Act 2003, which provides for a clawback where a credit has been granted for any capital gains tax paid against gift tax or inheritance tax chargeable,

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

—*An tAire Airgeadais.*

27. “MAIDIR LE bronntanas nó le hoidhreacht a ghlacfar an 21 Eanáir, 2011 nó dá éis, go ndéanfar alt 76(1)(b) den Acht Comhdhlúite Cánach Fáltas Caipitiúil, 2003 (Uimh. 1 de 2003), a bhaineann leis an tairseach a bhfuil feidhm aici maidir le bronntanas nó le hoidhreacht a ghlactar chun críoch poiblí nó chun críoch carthanúil, agus an míniú ar “méid tairsí” i mír 1 de Chuid 1 de Sceideal 2 a ghabhann leis an Acht sin, a bhaineann le hinnéacsú na dtairseacha cánach fáltas caipitiúil, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT, as respects a gift or an inheritance taken on or after 21 January 2011, section 76(1)(b) of the Capital Acquisitions Tax Consolidation Act 2003 (No. 1 of 2003), which relates to the threshold that applies to a gift or an inheritance which is taken for public or charitable purposes, and the definition of “threshold amount” in paragraph 1 of Part 1 of Schedule 2 to that Act, which relates to the indexation of the capital acquisitions tax thresholds, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.”

—*An tAire Airgeadais.*

28. “MAIDIR LE tuairisceáin a sheachadfar agus cáin a íocfar an 21 Eanáir, 2011 nó dá éis, go ndéanfar—

- (a) alt 46(2A) den Acht Comhdhlúite Cánach Fáltas Caipitiúil, 2003 (Uimh. 1 de 2003), a bhaineann le tuairisceáin a sheachadadh agus cáin a íoc,
- (b) alt 51(2)(a) den Acht Comhdhlúite Cánach Fáltas Caipitiúil, 2003, a bhaineann le hús a mhuirearú ar cháin atá thar téarma, agus
- (c) alt 53A(1) den Acht Comhdhlúite Cánach Fáltas Caipitiúil, 2003, a bhaineann leis an bhformhuirear mar gheall ar thuairisceáin dhéanacha,

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

THAT, as respects returns delivered and tax paid on or after 21 January 2011 —

- (a) section 46(2A) of the Capital Acquisitions Tax Consolidation Act 2003 (No. 1 of 2003), which relates to the delivery of returns and the payment of tax,
- (b) section 51(2)(a) of the Capital Acquisitions Tax Consolidation Act 2003, which relates to charging interest on tax which is overdue, and
- (c) section 53A(1) of the Capital Acquisitions Tax Consolidation Act 2003, which relates to the surcharge for late returns,

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

—*An tAire Airgeadais.*

29. “GO ndéanfar alt 76 den Acht Comhdhlúite Cánacha, 1997 (Uimh. 39 de 1997), lena ndéantar foráil maidir le prionsabail cánach ioncaim a chur i bhfeidhm maidir le ríomh ioncaim chun críocha cánach corparáide, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo.

THAT section 76 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which provides for the application of income tax principles to the computation of income for corporation tax purposes, 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

4. (l) An Bille Airgeadais, 2011 — An Dara Céim (*atógáil*).
(a) Finance Bill 2011 — Second Stage (*resumed*).

*Leasuithe ar an Tairiscint don Dara Léamh (atógáil):
Amendments to Motion for Second Reading (resumed):*

1. To delete all words after “That” and substitute the following:

“Dáil Éireann declines to give a second reading to the Finance Bill having regard to:

- the fact that the Bill is based on a budget that is designed to take €6bn out of the economy, a move which will put jobs at risk and further undermine our prospects of economy;
- the manner in which the Universal Social Charge has been structured and the impact this will have on people on low incomes, such as widows, and the decision to apply the USC to categories of people – such as medical card holders – who were previously exempted from similar levies;
- the decision of the Minister to surrender to vested property interests and not proceed with plans to end Section 23 reliefs, a decision that will cost €60m;
- the failure to include any measures to ensure that tax exiles are asked to make a fair contribution to our economic recovery;
- the failure to introduce the promised penal rate of tax on bankers' bonuses;
- the failure to provide costings for new tax breaks included in the Bill;
- the failure to introduce measures to stimulate jobs and growth.”. — *Joan Burton, Eamon Gilmore, Emmet Stagg, Thomas P. Broughan, Joe Costello, Michael D.Higgins, Brendan Howlin, Ciarán Lynch, Kathleen Lynch, Liz McManus, Brian O'Shea, JanO'Sullivan, Willie Penrose, Ruairi Quinn, Pat Rabbitte, Seán Sherlock, Róisín Shortall, JoannaTuffy, Mary Upton, Jack Wall.*

2. To delete all words after “That” and substitute the following:

“Dáil Éireann declines to give a second reading to the Finance Bill having regard to–

- the fact that the Bill contains virtually no proposals to encourage economic growth and job creation, and
- the fact that certain provisions of the Bill have a very severe impact on the most vulnerable in society.”. (*resumed*) — *Michael Noonan.*

TEACHTAIREACHTAÍ ÓN RIALTAS
MESSAGES FROM THE GOVERNMENT

An Bille Airgeadais, 2011.
Finance Bill 2011.

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 24th day of January, 2011

(Signed) Brian Cowen,
An Taoiseach.

MEMORANDA

Dé Céadaoin, 26 Eanáir, 2011
Wednesday, 26th January, 2011

Cruinniú den Chomhchoiste ar an mBunreacht i Seomra Coiste 3, TL2000, ar 9.30 a.m. (*príobháideach*).

Meeting of the Joint Committee on the Constitution in Committee Room 3, LH2000, at 9.30 a.m. (*private*).

Cruinniú den Chomhchoiste um Thalmhaíocht, Iascach agus Bia i Seomra Coiste 4, TL2000, ar 11.30 a.m.

Meeting of the Joint Committee on Agriculture, Fisheries and Food in Committee Room 4, LH2000, at 11.30 a.m.

Cruinniú den Chomhchoiste um Iompar i Seomra Coiste 1, TL2000, ar 3.45 p.m.

Meeting of the Joint Committee on Transport in Committee Room 1, LH2000, at 3.45 p.m.

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

Reachtúil:

1) Na Rialacháin fán Acht um an nGníomhaireacht Chúltaca Ola Náisiúnta, 2007 (Oibleagáid Bhithbhreosla Muirir Imcheannaigh) 2010 (I.R. Uimh. 644 de 2010).

2) Na Rialacháin Iascaigh Mhara (Iasc a Thaifeadh) 2011 (I.R. Uimh. 8 de 2011).

3) Na Rialacháin Dleachta Stampa (Malartáin agus Margáí a Ainmniú) 2011 (I.R. Uimh. 15 de 2011).

Statutory:

1) National Oil Reserves Agency Act 2007 (Biofuel Obligation Buy-out Charge) Regulations 2010 (S.I. No. 644 of 2010).

2) Sea Fisheries (Recording of Fish) Regulations 2011 (S.I. No. 8 of 2011).

3) Stamp Duty (Designation of Exchanges and Markets) Regulations 2011 (S.I. No. 15 of 2011).

Neamhreachtúil:

1) Rialacháin na gComhphobal Eorpach (Fliú Éanúil) (Rialú ar Ghluaiseacht Peataí Éan) (Leasú) 2011 (I.R. Uimh. 10 de 2011).

2) Rialacháin na gComhphobal Eorpach (Fliú Éanúil) (Bearta Réamhchúraim) 2011 (I.R. Uimh. 11 de 2011).

3) Rialacháin na gComhphobal Eorpach (Galar Crúb agus Béil) (Srian ar Allmhairí ón mBulgáir) 2011 (I.R. Uimh. 12 de 2011).

4) An Phríomh-Oifig Staidrimh. Táblaí Soláthair agus Úsáide d'Éirinn.

5) Measúnú ar Youthreach (An Roinn Oideachais agus Scileanna).

6) Tithe an Oireachtais. An Comhchoiste um Chumarsáid, Fuinneamh agus Acmhainní Nádirtha. Tuarascáil Bhliantúil, 2010. Eanáir, 2011.

7) An tOrdú um Chomhairleoir Speisialta (Aire Stáit ag Roinn an Taoisigh) a Cheapadh 2009 (I.R. Uimh. 167 de 2009)

8) An tOrdú um Chomhairleoir Speisialta (Aire Stáit ag Roinn an Taoisigh) a Cheapadh 2009 (I.R. Uimh. 211 de 2008)

9) Tithe an Oireachtais. An Conradh ar an Aontas Eorpach: Doiciméid a fuarthas de bhun Prótacail maidir le ról na bParlaimintí Náisiúnta san Aontas Eorpach. 17 go 21 Eanáir, 2011.

Non-Statutory:

1) European Communities (Avian Influenza) (Control on Movement of Pet Birds) (Amendment) Regulations 2011 (S.I. No. 10 of 2011).

2) European Communities (Avian Influenza) (Precautionary Measures) (Amendment) Regulations 2011 (S.I. No. 11 of 2011).

3) European Communities (Foot and Mouth Disease) (Restriction on Imports from Bulgaria) Regulations 2011 (S.I. No. 12 of 2011).

4) Central Statistics Office. Supply and Use Tables for Ireland.

5) An Evaluation of Youthreach (Department of Education and Skills).

6) Houses of the Oireachtas. Joint Committee on Communications, Energy and Natural Resources. Annual Report, 2010. January, 2011.

7) Appointment of Special Adviser (Minister of State at the Department of the Taoiseach) Order 2009 (S.I. No. 167 of 2009)

8) Appointment of Special Adviser (Minister of State at the Department of the Taoiseach) Order 2009 (S.I. No. 211 of 2008).

9) Houses of the Oireachtas. Treaty on European Union: Documents received pursuant to Protocol on the role of National Parliaments in the European Union. 17 to 21 January, 2011.