

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

10.30 a.m.

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**I dTOSACH GNÓ POIBLÍ**  
**AT THE COMMENCEMENT OF PUBLIC BUSINESS**

*Fógraí Tairisceana Notices of Motions*

**e9. An Bille Airgeadais 2011 — Rúin Airgeadais**  
**Finance Bill 2011 — Financial Resolutions**

30. GO nDÉANFAR ailt 118, 120A agus 122 den Acht Comhdhlúite Cánacha, 1997 (Uimh. 39 de 1997), ina ndéileáiltear le cánachas ar shochar comhchineáil, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo. THAT sections 118, 120A and 122 of the Taxes Consolidation Act 1997 (No. 39 of 1997), which deal with the taxation of benefit-in-kind, be amended in the manner and to the extent specified in the Act giving effect to this Resolution.

31. GO nDÉANFAR alt 16 den Acht Comhdhlúite Cánach Breisluacha, 2010 (Uimh. 31 de 2010), a bhaineann le daoine atá cuntasach i gcáin bhreisluacha, a leasú ar an modh agus a mhéid a shonrófar san Acht lena dtabharfar éifeacht don Rún seo, chun a fhoráil, maidir le duine inchánach a sheolann gnó sa Stát agus a fhaigheann soláthar dramh-mhiotail i gcúrsa an ghnó sin ó dhuine inchánach eile a sheolann gnó sa Stát, go ndéanfar cuntasach é nó í agus go mbeidh dliteanas air nó uirthi an cháin is innhuirearaithe ar an soláthar sin a íoc. THAT section 16 of the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010), which relates to persons accountable for value-added tax, be amended in the manner and to the extent specified in the Act giving effect to this Resolution, to provide that a taxable person carrying on a business in the State, who receives a supply of scrap metal in the course of that business from another taxable person carrying on a business in the State, be made accountable and liable to pay the tax chargeable on such supply.

—*An tAire Airgeadais*