

Budget 2009

Financial Resolutions

FINANCIAL RESOLUTION No. 1

INCOME LEVY

(1) THAT—

(a) in this Resolution—

“aggregate income”, in relation to an individual and a year of assessment, means the aggregate of the individual’s relevant emoluments and relevant income for the year of assessment;

“Collector-General” means the Collector-General appointed under section 851 of the Principal Act;

“employee” and “employer” have the same meanings as in section 983 of the Principal Act;

“income levy” has the meaning assigned to it by paragraph (2) of this Resolution;

“income tax month” means a calendar month;

“PAYE Regulations” means the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001);

“Principal Act” means the Taxes Consolidation Act 1997 (No. 39 of 1997);

“relevant emoluments” and “relevant income” shall be construed in accordance with paragraphs (a) and (b), respectively, of the Schedule to paragraph (2) of this Resolution;

“social welfare payments” means payments made under the Social Welfare Acts;

“year of assessment” means a year of assessment within the meaning of the Income Tax Acts;

and

(b) other words and expressions used in this Resolution have, except where the context otherwise requires, the same meanings as in the Tax Acts.

(2) THAT, with effect from 1 January 2009, there shall be charged, levied and paid, in accordance with the provisions of this Resolution, a tax to be known as “income levy” in respect of the income respectively described in paragraphs (a) and (b) of the Schedule to this paragraph.

SCHEDULE

- (a) The income described in this paragraph, to be known as “relevant emoluments”, is emoluments to which Chapter 4 of Part 42 of the Principal Act applies or is applied, other than social welfare payments.
- (b) The income described in this paragraph, to be known as “relevant income”, is income from all sources, other than relevant emoluments and social welfare payments, as estimated in accordance with the Income Tax Acts and—
- (i) as if the following sections of the Principal Act were never enacted, that is, sections 140, 141, 142, 143, 195, 231, 232, 233 and 234, and
 - (ii) without regard to any deduction —
 - (I) in respect of double rent allowance under section 324(2), 333(2), 345(3) or 354(3) of the Principal Act,
 - (II) under section 372AP of the Principal Act, in computing the amount of a surplus or deficiency in respect of rent from any premises,
 - (III) under section 372AU of the Principal Act, in computing the amount of a surplus or deficiency in respect of rent from any premises,
 - (IV) under section 847A of the Principal Act in respect of a relevant donation (within the meaning of section 847A of the Principal Act), or
 - (V) under section 848A of the Principal Act in respect of a relevant donation (within the meaning of section 848A of the Principal Act),
- and
- (iii) excluding relevant interest paid or credited under Chapter 4 of Part 8 of the Principal Act.

(3) THAT, for the year of assessment 2009 and for each subsequent year of assessment, an individual shall be charged to income levy on such individual’s aggregate income for the year of assessment at the rates specified in the Table to this paragraph.

TABLE

Part of aggregate income	Rate of income levy
The first €100,100	1%
The remainder	2%

- (4)(a) THAT on the making of any payment of relevant emoluments on or after 1 January 2009, income levy shall be deducted by the person making the payment at the rate of 1 per cent and where the amount of relevant emoluments exceeds—

- (i) €1,925 in the case where the period of payment is a week, or
- (ii) a corresponding amount, where the period in respect of which the payment is made is greater or less than a week,

at the rate of 2 per cent on the amount of the excess, and notwithstanding that the relevant emoluments are in whole or in part for some year of assessment other than that during which the payment is made.

- (b) An employer shall be accountable for the amount of the deduction of the income levy, and liable to pay that amount to the Revenue Commissioners and shall, in the case of a repayment, be entitled to be paid the repayment, or given credit for it, by the Revenue Commissioners.

(5) THAT the provisions of Part 4 of the PAYE Regulations, with all necessary modifications, shall apply to income levy in respect of relevant emoluments, and income levy payable by an individual shall only be recoverable from him or her by his or her employer by deduction in accordance with those provisions.

(6) THAT the time within which income levy due in respect of a payment of relevant emoluments shall be paid to the Collector-General by an employer shall be within—

- (i) 14 days from the end of the income tax month, or
- (ii) unless the employer objects, 14 days from the end of such longer period (if any) not exceeding one year as the Collector-General may authorise in writing.

(7) THAT income levy payable for a year of assessment in respect of relevant income—

- (a) shall be assessed, charged and paid in all respects as if it was an amount of income tax assessed and charged under the Income Tax Acts,
- (b) but without regard to section 1017 of the Principal Act,

and may be stated in one sum (in this paragraph referred to as the “aggregated sum”) with the amount of income tax contained in any computation of, or assessment or assessments to, income tax made by or on the individual by whom the income levy is payable for the year of assessment, and for this purpose the income levy may be so stated notwithstanding that there is no amount of income tax contained in the said computation, assessment or assessments; and all the provisions of the Income Tax Acts, other than any such provisions in so far as they relate to the granting of any allowance, deduction or relief, shall apply as if the aggregated sum were a single sum of income tax.

(8) THAT where an election made or deemed to have been made under section 1018 of the Principal Act, has effect for the year of assessment 2009 or a subsequent year, income levy payable by one spouse shall be charged, collected and recovered as if it were income levy payable by the spouse assessable under section 1017 of the Principal Act.

(9) THAT where income levy is payable for the year of assessment 2009 in respect of relevant income, the provisions of section 958 of the Principal Act shall apply and have effect as if, in accordance with the provisions of this Resolution, income levy had been payable for the year of assessment 2008.

(10) THAT income levy is hereby placed under the care and management of the Revenue Commissioners.

(11) THAT the provisions of section 1056 of the Principal Act in relation to the making of returns, declarations or statements shall apply, subject to any necessary modifications, in relation to income levy.

(12) IT is hereby declared that it is expedient in the public interest that this Resolution shall have statutory effect under the provisions of the Provisional Collection of Taxes Act 1927 (No. 7 of 1927).

FINANCIAL RESOLUTION No. 2

INCOME TAX

(1) THAT, as respects the year of assessment 2009 and subsequent years of assessment, section 244 of the Taxes Consolidation Act 1997 (No. 39 of 1997) be amended by substituting the following for subsection (2)(a):

“(2) (a) In this subsection, ‘appropriate percentage’, in relation to a year of assessment, means—

- (i) where relievable interest is determined by reference to paragraph (i) or (ii) of the definition of ‘relievable interest’, 15 per cent for that year,
- (ii) where relievable interest is determined by reference to paragraph (iii) or (iv) of the definition of ‘relievable interest’:
 - (I) 25 per cent for the first and second years of assessment for which there is an entitlement to relief under this section,
 - (II) 22.5 per cent for the third, fourth and fifth years of assessment for which there is an entitlement to relief under this section, and
 - (III) a percentage equal to the standard rate of tax for the sixth and seventh years of assessment for which there is an entitlement to relief under this section.”.

(2) IT is hereby declared that it is expedient in the public interest that this Resolution shall have statutory effect under the provisions of the Provisional Collection of Taxes Act 1927 (No. 7 of 1927).

FINANCIAL RESOLUTION No. 3

INCOME TAX

(1) THAT, as respects the year of assessment 2009 and subsequent years of assessment, section 122 of the Taxes Consolidation Act 1997 (No. 39 of 1997) be amended in the definition of “the specified rate” in subsection (1)(a) by substituting “15 per cent” for “13 per cent” (inserted by the Finance Act 2008 (No. 3 of 2008)).

(2) IT is hereby declared that it is expedient in the public interest that this Resolution shall have statutory effect under the Provisional Collection of Taxes Act 1927 (No. 7 of 1927).

FINANCIAL RESOLUTION No. 4

VALUE-ADDED TAX

(1) THAT the rate of value-added tax on the supply of certain goods and services at present chargeable at the rate of 21 per cent be increased to 21.5 per cent of the amount on which tax is chargeable in relation to the supply of such goods and services, and that, accordingly, subsection (1) (inserted by the Finance Act 1992 (No. 9 of 1992)) of section 11 of the Value-Added Tax Act 1972 (No. 22 of 1972), be amended by substituting in paragraph (a) “21.5 per cent” for “21 per cent” (inserted by Finance Act 2002 (No. 5 of 2002)).

(2) THAT this Resolution shall have effect as on and from 1 December 2008.

(3) IT is hereby declared that it is expedient in the public interest that this Resolution shall have statutory effect under the provisions of the Provisional Collection of Taxes Act 1927 (No. 7 of 1927).

FINANCIAL RESOLUTION No. 5

EXCISE

Tobacco Products Tax

(1) THAT for the purposes of the tax charged by virtue of section 72 of the Finance Act 2005 (No. 5 of 2005), that Act be amended, with effect as on and from 15 October 2008, by substituting the following for Schedule 2 to that Act (as amended by section 74 of the Finance Act 2008 (No. 3 of 2008)):

“SCHEDULE 2

Rates of Tobacco Products Tax

Description of Product	Rate of Tax
Cigarettes	€175.30 per thousand together with an amount equal to 18.28 per cent of the price at which the cigarettes are sold by retail
Cigars	€250.729 per kilogram
Fine-cut tobacco for the rolling of cigarettes	€211.578 per kilogram
Other smoking tobacco	€173.946 per kilogram

”.

(2) It is hereby declared that it is expedient in the public interest that this Resolution shall have statutory effect under the provisions of the Provisional Collection of Taxes Act 1927 (No. 7 of 1927).

FINANCIAL RESOLUTION No. 6

EXCISE

Alcohol Products Tax

(1) THAT for the purposes of the tax charged by virtue of section 75 of the Finance Act 2003 (No. 3 of 2003), that Act be amended, with effect as on and from 15 October 2008, by substituting the following for Schedule 2 to that Act, as amended by section 43(2) of the Finance Act 2004 (No. 8 of 2004) and section 147 of the Finance Act 2005 (No. 5 of 2005):

**“SCHEDULE 2
Rates of Alcohol Products Tax**

Description of Product	Rate of Tax
<i>Spirits:</i>	€39.25 per litre of alcohol in the spirits
<i>Beer:</i>	
Exceeding 0.5% vol but not exceeding 1.2% vol	€0.00
Exceeding 1.2% vol but not exceeding 2.8% vol	€9.93 per hectolitre per cent of alcohol in the beer
Exceeding 2.8% vol	€19.87 per hectolitre per cent of alcohol in the beer
<i>Wine:</i>	
Still and sparkling, not exceeding 5.5% vol	€109.34 per hectolitre
Still, exceeding 5.5% vol but not exceeding 15% vol	€328.09 per hectolitre
Still, exceeding 15% vol	€476.06 per hectolitre
Sparkling, exceeding 5.5% vol	€656.18 per hectolitre
<i>Other Fermented Beverages:</i>	
<i>(1) Cider and Perry:</i>	
Still and sparkling, not exceeding 2.8% vol	€41.62 per hectolitre
Still and sparkling, exceeding 2.8% vol but not exceeding 6.0% vol	€83.25 per hectolitre
Still and sparkling, exceeding 6.0% vol but not exceeding 8.5% vol	€192.47 per hectolitre
Still, exceeding 8.5% vol	€273.00 per hectolitre
Sparkling, exceeding 8.5% vol	€546.01 per hectolitre
<i>(2) Other than Cider and Perry:</i>	
Still and sparkling, not exceeding 5.5% vol	€109.34 per hectolitre
Still, exceeding 5.5% vol	€328.09 per hectolitre
Sparkling, exceeding 5.5% vol	€656.18 per hectolitre
<i>Intermediate Beverages:</i>	
Still, not exceeding 15% vol	€328.09 per hectolitre
Still, exceeding 15% vol	€476.06 per hectolitre
Sparkling	€656.18 per hectolitre

”.

(2) It is hereby declared that it is expedient in the public interest that this Resolution shall have statutory effect under the provisions of the Provisional Collection of Taxes Act 1927 (No. 7 of 1927).

FINANCIAL RESOLUTION No. 7

EXCISE

Mineral Oils Tax

(1) THAT for the purposes of the tax charged by virtue of section 95 of the Finance Act 1999 (No. 2 of 1999), that Act be amended—

- (a) with effect as on and from 15 October 2008, by substituting the following for Schedule 2 to that Act, as amended by section 59(a) of the Finance Act 2007 (No. 11 of 2007):

“SCHEDULE 2

Rates of Mineral Oil Tax

Description of Mineral Oil	Rate of Tax
<i>Light Oil:</i>	
Leaded petrol	€553.04 per 1,000 litres
Unleaded petrol	€508.79 per 1,000 litres
Super unleaded petrol	€547.79 per 1,000 litres
Aviation gasoline	€276.52 per 1,000 litres
<i>Heavy Oil:</i>	
Used as a propellant with a maximum sulphur content of 50 milligrammes per kilogramme	€368.05 per 1,000 litres
Other heavy oil used as a propellant	€420.44 per 1,000 litres
Kerosene used other than as a propellant	€00.00
Fuel oil	€14.78 per 1,000 litres
Other heavy oil	€47.36 per 1,000 litres
<i>Liquefied Petroleum Gas:</i>	
Used as a propellant	€63.59 per 1,000 litres
Other liquefied petroleum gas	€00.00
<i>Coal:</i>	
For business use	€4.18 per tonne
For other use	€8.36 per tonne

”

and

- (b) with effect as on and from 1 November 2008, by substituting the following for Schedule 2 to that Act, as amended by section 71(1) of the Finance Act 2008 (No. 3 of 2008):

“SCHEDULE 2
Rates of Mineral Oil Tax

Description of Mineral Oil	Rate of Tax
<i>Light Oil:</i>	
Petrol	€508.79 per 1,000 litres
Aviation gasoline	€508.79 per 1,000 litres
<i>Heavy Oil:</i>	
Used as a propellant	€368.05 per 1,000 litres
Used for air navigation	€368.05 per 1,000 litres
Used for private pleasure navigation	€368.05 per 1,000 litres
Kerosene used other than as a propellant	€00.00 per 1,000 litres
Fuel oil	€14.78 per 1,000 litres
Other heavy oil	€47.36 per 1,000 litres
<i>Liquefied Petroleum Gas:</i>	
Used as a propellant	€63.59 per 1,000 litres
Other liquefied petroleum gas	€00.00
<i>Coal:</i>	
For business use	€4.18 per tonne
For other use	€8.36 per tonne

”.

(2) It is hereby declared that it is expedient in the public interest that this Resolution shall have statutory effect under the provisions of the Provisional Collection of Taxes Act 1927 (No. 7 of 1927).

FINANCIAL RESOLUTION No. 8

EXCISE

Betting Duty

(1) THAT for the purposes of the excise duty charged by virtue of section 67(1) of the Finance Act 2002 (No. 5 of 2002) (as amended by section 90 of the Finance Act 2006 (No. 6 of 2006)), that Act be amended, with effect as on and from 1 January 2009, by substituting “2 per cent” for “1 per cent”.

(2) It is hereby declared that it is expedient in the public interest that this Resolution shall have statutory effect under the provisions of the Provisional Collection of Taxes Act 1927 (No. 7 of 1927).

FINANCIAL RESOLUTION No. 9

INCOME TAX

(1) THAT, as respects the year of assessment 2009 and subsequent years of assessment, Part 30 of the Taxes Consolidation Act 1997 (No. 39 of 1997) be amended by inserting, in Chapter 4, the following after subsection (2) of section 790A:

“(3) Notwithstanding subsection (2), for the purposes of subsection (1) the earnings limit for the year of assessment 2009 shall be €150,000.”.

(2) IT is hereby declared that it is expedient in the public interest that this Resolution shall have statutory effect under the provisions of the Provisional Collection of Taxes Act 1927 (No. 7 of 1927).

FINANCIAL RESOLUTION No. 10

INCOME TAX

(1) THAT, as respects any payment or crediting of relevant interest (within the meaning of Chapter 4 of Part 8 of the Taxes Consolidation Act 1997 (No. 39 of 1997)) made on or after 1 January 2009, the definition of “appropriate tax” in section 256(1) of the Taxes Consolidation Act 1997 be amended—

(a) in paragraph (a), by substituting “23 per cent” for “20 per cent”,

(b) by substituting the following for paragraph (b):

“(b) subject to paragraph (c), in the case of interest paid in respect of any other relevant deposit, at a rate determined by the formula—

$(S + 3)$ per cent

where S is the standard rate per cent (within the meaning of section 4(1)) in force at the time of payment, and”,

and

(c) in paragraph (c), by substituting “ $(S + 6)$ per cent” for “ $(S + 3)$ per cent”.

(2) THAT, as respects any dividend paid on or credited to a special share account or a special term share account (within the

meaning of Chapter 5 of Part 8 of the Taxes Consolidation Act 1997), section 267B of the Taxes Consolidation Act 1997 be amended in respect of dividends paid or credited on or after 1 January 2009 —

(a) in subsection (2)(b), by the substitution of “23 per cent” for “20 per cent”, and

(b) in subsection (3)(b), by the substitution of “23 per cent” for “20 per cent”.

(3) IT is hereby declared that it is expedient in the public interest that this Resolution shall have statutory effect under the provisions of the Provisional Collection of Taxes Act 1927 (No. 7 of 1927).

FINANCIAL RESOLUTION No. 11

LIFE ASSURANCE POLICIES AND INVESTMENT FUNDS

(1) THAT section 730F(1) of the Taxes Consolidation Act 1997 (No. 39 of 1997), as respects the happening of a chargeable event in relation to a life policy (within the meaning of Chapter 5 of Part 26) on or after 1 January 2009, be amended—

(a) in paragraph (a) by substituting “(S + 6) per cent” for “(S + 3) per cent”, and

(b) in paragraph (b) by substituting “(S + 26) per cent” for “(S + 23) per cent”.

(2) THAT Chapter 6 of Part 26 of the Taxes Consolidation Act 1997, as respects the receipt by any person of a payment in respect of a foreign life policy (within the meaning of Chapter 6 of that Part) or the disposal in whole or in part of a foreign life policy (within that meaning) on or after 1 January 2009, be amended—

(a) in section 730J (a)—

(i) by substituting the following for clause (I) of subparagraph (i):

“(I) where the payment is a relevant payment, at the rate determined by the formula—

(S + 3) per cent,

where S is the standard rate per cent for the year of assessment in which the payment is made, and”,

(ii) in subparagraph (i)(II)(A) by substituting “(S + 26) per cent” for “(S + 23) per cent”,

(iii) in subparagraph (i)(II)(B) by substituting “(S + 6) per cent” for “(S + 3) per cent”, and

(iv) in subparagraph (ii)(I) by substituting “(H + 23) per cent” for “(H + 20) per cent”,

and

(b) in section 730K (1)—

(i) in paragraph (a) by substituting “(S + 26) per cent” for “(S + 23) per cent”, and

(ii) in paragraph (b) by substituting “(S + 6) per cent” for “(S + 3) per cent”.

(3) THAT Chapter 1A of Part 27 of the Taxes Consolidation Act 1997, as respects the happening of a chargeable event in relation to an investment undertaking (within the meaning of section 739B(1)) on or after 1 January 2009, be amended—

(a) in the formula in section 739D(5A) by substituting “(S + 6)” for “(S + 3)”, and

(b) in section 739E(1)—

(i) by substituting the following for paragraph (a):

“(a) subject to paragraph (ba), where the amount of the gain is provided by section 739D(2)(a), at a rate determined by the formula—

(S + 3) per cent,

where S is the standard rate per cent for the year of assessment in which the gain arises,”,

(ii) in paragraph (b) by substituting “(S + 6) per cent” for “(S + 3) per cent”, and

(iii) in paragraph (ba) by substituting “(S + 26) per cent” for “(S + 23) per cent”.

(4) THAT Chapter 4 of Part 27 of the Taxes Consolidation Act 1997, as respects—

(a) the receipt by any person of a payment in respect of a material interest in an offshore fund (within the meaning of Chapter 4 of that Part), or

(b) the disposal in whole or in part of a material interest in an offshore fund (within that meaning),

on or after 1 January 2009, be amended—

(i) in section 747D—

(I) in paragraph (a)(i)(I)—

(A) by substituting “(S + 26) per cent” for “(S + 23) per cent” in subclause (A), and

(B) by substituting the following for subclause (B):

“(B) in any other case, at the rate determined by the formula—

(S + 3) per cent,

where S is the standard rate per cent for the year of assessment in which the relevant payment is made,”

(II) in paragraph (a)(i)(II)(A) by substituting “(S + 26) per cent” for “(S + 23) per cent”,

(III) in paragraph (a)(i)(II)(B) by substituting “(S + 6) per cent” for “(S + 3) per cent”, and

(IV) in paragraph (a)(ii)(I) by substituting “(H + 23) per cent” for “(H + 20) per cent”,

and

(ii) in section 747E(1)—

(I) in paragraph (b)(i) by substituting “(S + 26) per cent” for “(S + 23) per cent”, and

(II) in paragraph (b)(ii) by substituting “(S + 6) per cent” for “(S + 3) per cent”.

(5) IT is hereby declared that it is expedient in the public interest that this Resolution shall have statutory effect under the provisions of the Provisional Collection of Taxes Act 1927 (No. 7 of 1927).

FINANCIAL RESOLUTION No. 12

CAPITAL GAINS TAX

(1) THAT section 28(3) of the Taxes Consolidation Act 1997 (No. 39 of 1997) be amended by substituting “22 per cent” for “20 per cent” in respect of the disposal of assets made on or after 15 October 2008.

(2) THAT section 649A(1) of the Taxes Consolidation Act 1997 be amended by substituting the following for paragraph (b):

“(b) in the case of a relevant disposal made on or after 15 October 2008, 22 per cent.”.

(3) IT is hereby declared that it is expedient in the public interest that this Resolution shall have statutory effect under the provisions of the Provisional Collection of Taxes Act 1927 (No. 7 of 1927).

FINANCIAL RESOLUTION No. 13

STAMP DUTIES

(1) THAT in this Resolution—

“bill of exchange” has the same meaning as in section 1 of the Stamp Duties Consolidation Act 1999 (No. 31 of 1999);

“Schedule 1” means Schedule 1 to the Stamp Duties Consolidation Act 1999.

(2) THAT this Resolution shall have effect as respects bills of exchange drawn on or after 15 October 2008.

(3) THAT Schedule 1 be amended in the Heading “BILL OF EXCHANGE” by substituting “€0.50” for “€0.30” (inserted by the Finance Act 2008 (No. 3 of 2008)).

(4) IT is hereby declared that it is expedient in the public interest that this Resolution shall have statutory effect under the provisions of the Provisional Collection of Taxes Act 1927 (No. 7 of 1927).

FINANCIAL RESOLUTION No. 14

EXCISE

Mechanically Propelled Vehicles

(1) THAT in this Resolution—

“Act of 1952” means the Finance (Excise Duties)(Vehicles) Act 1952 (No. 24 of 1952);

“Act of 1992” means the Finance (No. 2) Act 1992 (No. 28 of 1992);

“Act of 2008” means the Motor Vehicle (Duties and Licences) Act 2008 (No. 5 of 2008).

(2) That as respects licences under section 1 of the Act of 1952 (as amended by section 4 of, and the Schedule to, the Act of 2008) taken out for periods beginning on or after the 1 January 2009, the Schedule to the Act of 1952 be amended by substituting the following for Part I of that Schedule:

“PART I

1. Vehicles of the following descriptions not exceeding 500 kilograms in weight unladen:

- (a) bicycles (other than bicycles which are electrically propelled), or tricycles (other than tricycles neither constructed nor adapted for use nor used for the carriage of a passenger), of which the cylinder capacity of the engine—
 - (i) does not exceed 75 cubic centimetres €43
 - (ii) exceeds 75 cubic centimetres but does not exceed 200 cubic centimetres €58
 - (iii) exceeds 200 cubic centimetres €76
- (b) bicycles or tricycles which are electrically propelled €31
- (c) vehicles with three or more wheels neither constructed nor adapted for use nor used for the carriage of a driver or passenger €76.

2. (a) Vehicles (commonly known as dumpers) not exceeding 3 metres cubed in capacity, level loaded, designed and constructed for use on sites of construction works (including road construction and house and other building works) for the purpose of conveying concrete, rubble, earth or other like material where the person taking out the licence shows to the satisfaction of the licensing authority that the vehicle is used mainly on such sites, and on public roads only—

- (i) for the purpose of proceeding to and from the site where it is to be used, and when so proceeding neither carries nor hauls any load other than such as is necessary for its propulsion or equipment, or
- (ii) for the purpose of conveying concrete, rubble, earth or like material for a distance of not more than one kilometre to and from any such site €88

(b) Vehicles (commonly known as off-road dumpers) exceeding 3 metres cubed in capacity, level loaded, designed and constructed primarily for use on sites of construction works (including road construction and house and other building works) for the purpose of conveying concrete, rubble, earth or other like material and incapable by reason of their design and construction of exceeding a speed of 55 kilometres per hour on a level road under their own power and which are the subject of special permits under the Road Traffic (Special Permits for Particular

- (c) Any vehicle (other than a vehicle constructed or adapted for use and used for the conveyance of a machine, workshop, contrivance or implement, by or in which goods being conveyed by such vehicle are processed or manufactured while the vehicle is in motion) constructed or adapted for use and used only for the conveyance of a machine, workshop, contrivance or implement (being a machine, workshop, contrivance or implement which is built in as part of the vehicle or otherwise permanently attached thereto) and no other load except articles used in connection with such machine, workshop, contrivance or implement or goods processed or manufactured therein including any vehicle (commonly known as a recovery vehicle) constructed or permanently adapted for the purposes of lifting, towing and transporting a disabled vehicle or for any one or more of those purposes

€288

- (d) Vehicles (commonly known as forklift trucks) designed and constructed for the purpose of loading and unloading goods where the person taking out the licence shows to the satisfaction of the licensing authority that the vehicle is used on public roads only—

- (i) for the purpose of proceeding to and from the site where it is to be used for loading and unloading, and when so proceeding neither carries nor hauls any load other than such as is necessary for its propulsion or equipment, or

- (ii) as part of the process of loading or unloading, for the purpose of conveying goods for a distance of not more than one kilometre to and from the site where it is loading or unloading

€88.

3. (a) Vehicles constructed or adapted for the carriage of more than 8 persons which are owned by a youth or community organisation and which are used exclusively by the organisation solely for the purpose of conveying persons on journeys directly related to the activities of the organisation and which have seating capacity for—

- (i) more than 8 persons but not more than 20 persons

€133

(ii) more than 20 persons but not more than 40 persons	€175
(iii) more than 40 persons but not more than 60 persons	€349
(iv) more than 60 persons	€349
(b) Vehicles (other than those referred to in subparagraph (c) of this paragraph) used as large public service vehicles within the meaning of the Road Traffic Act 1961, and having seating capacity for—	
(i) more than 8 persons but not more than 20 persons	€133
(ii) more than 20 persons but not more than 40 persons	€175
(iii) more than 40 persons but not more than 60 persons	€349
(iv) more than 60 persons	€349
(c) Vehicles which are large public service vehicles within the meaning of the Road Traffic Act 1961, and which are used only for the carriage of children, or children and teachers, being carried to or from school or to or from school-related physical education activities, and are either licensed under Article 60 of the Road Traffic (Public Service Vehicles) Regulations 1963 (S.I. No. 191 of 1963) as amended, or owned or operated by a statutory transport undertaking	€82.

4. Vehicles of the following descriptions:

- (a) vehicles designed, constructed and used for the purpose of trench digging or any kind of excavating or shovelling work which—
- (i) are used on public roads only for that purpose or the purpose of proceeding to and from the place where they are to be used for that purpose, and
 - (ii) when so proceeding neither carry nor haul any load other than such as is necessary for their propulsion or equipment
- €88
- (b) tractors (being tractors designed and constructed primarily for use otherwise than on roads and incapable by reason of their construction of exceeding a speed of 50 kilometres per hour on a level road under their own power) and agricultural engines, not being tractors or engines used for hauling on roads any objects

except their own necessary gear, threshing appliances, farming implements or supplies of fuel or water required for the purposes of the vehicles or agricultural purposes

€88

- (c) tractors (being tractors designed and constructed primarily for use otherwise than on roads and incapable by reason of their construction of exceeding a speed of 50 kilometres per hour on a level road under their own power and not being tractors in respect of which a duty is chargeable at the rate specified in subparagraph (b) of this paragraph) which are used for haulage in connection with agriculture and for no other purpose

€88

Where a tractor is fitted with a detachable platform, container or implement (being a platform, container or implement used primarily for farm work), goods or burden of any other description conveyed on or in the platform, container or implement shall be regarded for the purposes of this subparagraph as being hauled by the tractor,

- (d) tractors of any other description

€288

- (e) motor caravans, being vehicles which are shown to the satisfaction of the Revenue Commissioners to be designed, constructed or adapted to provide temporary living accommodation which has an interior height of not less than 1.8 metres when measured in such manner as may be approved by the Revenue Commissioners and, in respect of which vehicles, such design, construction or adaptation incorporates the following permanently fitted equipment—

(i) a sink unit,

(ii) cooking equipment of not less than a hob with 2 rings or such other cooking equipment as may be prescribed, and

(iii) any other equipment or fittings as may be prescribed

€88

- (f) vehicles which are kept and used exclusively on an offshore island to which there is no direct road or bridge access from the mainland

€88.

5. Vehicles (including tricycles weighing more than 500 kilograms unladen) constructed or adapted for use and used for the conveyance of goods or burden of any other description in the course of trade or business (including agriculture and the performance by a local or public authority of its functions) and vehicles constructed or adapted for use and used for

the conveyance of a machine, workshop, contrivance or implement by or in which goods being conveyed by such vehicles are processed or manufactured while the vehicles are in motion:

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| (a) being vehicles which are electrically propelled and which do not exceed 1,500 kilograms in weight unladen | €80 |
| (b) being vehicles which are not such electrically propelled vehicles as aforesaid and which have a weight unladen— | |
| (i) not exceeding 3,000 kilograms | €288 |
| (ii) exceeding 3,000 kilograms but not exceeding 4,000 kilograms | €364 |
| (iii) exceeding 4,000 kilograms but not exceeding 5,000 kilograms | €470 |
| (iv) exceeding 5,000 kilograms but not exceeding 6,000 kilograms | €651 |
| (v) exceeding 6,000 kilograms but not exceeding 7,000 kilograms | €882 |
| (vi) exceeding 7,000 kilograms but not exceeding 8,000 kilograms | €1,110 |
| (vii) exceeding 8,000 kilograms but not exceeding 20,000 kilograms | €1,110
plus €261
for each
1,000
kilograms
or part
thereof
in excess
of 8,000
kilograms |
| (viii) exceeding 20,000 kilograms | €4,496. |

6. Vehicles other than those charged with duty under the foregoing provisions of this Part of this Schedule:

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| (a) any vehicle which is used as a hearse and for no other purpose, | €88 |
| (b) any vehicle (excluding a taxi) which is used as a small public service vehicle within the meaning of the Road Traffic Act 1961, and for no other purpose, | €82 |
| (c) any vehicle which is fitted with a taximeter and is lawfully used as a street service vehicle within the meaning of the Road Traffic Act 1961, and for purposes incidental to such use and for no other purpose, | €82 |
| (d) any vehicle which is— | |

- (i) a new vehicle which is registered on or after 1 July 2008 under section 131 of the Finance Act 1992 as a category A vehicle, or
- (ii) registered outside of the State on or after 1 January 2008 and which is subsequently registered in the State on or after 1 July 2008 under section 131 of the Finance Act 1992 as a category A vehicle and which has an identification mark assigned by the Revenue Commissioners under section 131(5) of the Finance Act 1992 which signifies that the vehicle was first brought into use during or after the year 2008,
 - and which has a CO₂ emissions level—
 - (I) not exceeding 120 grams per kilometre €104
 - (II) exceeding 120 grams per kilometre but not exceeding 140 grams per kilometre €156
 - (III) exceeding 140 grams per kilometre but not exceeding 155 grams per kilometre €302
 - (IV) exceeding 155 grams per kilometre but not exceeding 170 grams per kilometre €447
 - (V) exceeding 170 grams per kilometre but not exceeding 190 grams per kilometre €630
 - (VI) exceeding 190 grams per kilometre but not exceeding 225 grams per kilometre €1,050
 - (VII) exceeding 225 grams per kilometre €2,100
 - (VIII) that—
 - (A) cannot be confirmed by the Revenue Commissioners by reference to the relevant EC type-approval certificate or EC certificate of conformity, and
 - (B) the Revenue Commissioners are not satisfied of by reference to any other document produced in support of the declaration for registration pursuant to section 131 of the Finance Act 1992 €2,100
- (e) subject to subparagraph (f), other vehicles to which this paragraph applies and which—
 - (i) have an engine capacity not exceeding 1,000 cubic centimetres €172

(ii) have an engine capacity exceeding 1,000 cubic centimetres but not exceeding 1,100 cubic centimetres	€259
(iii) have an engine capacity exceeding 1,100 cubic centimetres but not exceeding 1,200 cubic centimetres	€286
(iv) have an engine capacity exceeding 1,200 cubic centimetres but not exceeding 1,300 cubic centimetres	€310
(v) have an engine capacity exceeding 1,300 cubic centimetres but not exceeding 1,400 cubic centimetres	€333
(vi) have an engine capacity exceeding 1,400 cubic centimetres but not exceeding 1,500 cubic centimetres	€357
(vii) have an engine capacity exceeding 1,500 cubic centimetres but not exceeding 1,600 cubic centimetres	€445
(viii) have an engine capacity exceeding 1,600 cubic centimetres but not exceeding 1,700 cubic centimetres	€471
(ix) have an engine capacity exceeding 1,700 cubic centimetres but not exceeding 1,800 cubic centimetres	€551
(x) have an engine capacity exceeding 1,800 cubic centimetres but not exceeding 1,900 cubic centimetres	€582
(xi) have an engine capacity exceeding 1,900 cubic centimetres but not exceeding 2,000 cubic centimetres	€614
(xii) have an engine capacity exceeding 2,000 cubic centimetres but not exceeding 2,100 cubic centimetres	€784
(xiii) have an engine capacity exceeding 2,100 cubic centimetres but not exceeding 2,200 cubic centimetres	€823
(xiv) have an engine capacity exceeding 2,200 cubic centimetres but not exceeding 2,300 cubic centimetres	€860
(xv) have an engine capacity exceeding 2,300 cubic centimetres but not exceeding 2,400 cubic centimetres	€895
(xvi) have an engine capacity exceeding 2,400 cubic centimetres but not exceeding 2,500 cubic centimetres	€935
(xvii) have an engine capacity exceeding 2,500 cubic centimetres but not exceeding 2,600 cubic centimetres	€1,120
(xviii) have an engine capacity exceeding 2,600 cubic centimetres but not exceeding 2,700 cubic centimetres	€1,164

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| (xix) have an engine capacity exceeding 2,700 cubic centimetres but not exceeding 2,800 cubic centimetres | €1,204 |
| (xx) have an engine capacity exceeding 2,800 cubic centimetres but not exceeding 2,900 cubic centimetres | €1,248 |
| (xxi) have an engine capacity exceeding 2,900 cubic centimetres but not exceeding 3,000 cubic centimetres | €1,293 |
| (xxii) have an engine capacity exceeding 3,000 cubic centimetres | €1,566 |
| (xxiii) is electrically propelled, | €146 |
- (f) where a vehicle mentioned in paragraph 6(e) which at the time of registration is a new vehicle—
- (i) which is registered under section 131 of the Finance Act 1992 as a category A vehicle during the period beginning on 1 January 2008 and ending on 30 June 2008, and
 - (ii) in respect of which the rate of duty that would have applied to it under paragraph 6(d)(i), if that paragraph had been in operation when it was so registered and had applied to it, is less than the rate of duty specified in relation to it in paragraph 6(e),

then, the rate of duty as respects that vehicle for licences taken out under section 1 of this Act on or after 1 July 2008 for periods beginning on or after that date shall be the rate of duty specified in paragraph 6(d).”.

(3) That as respects licences under section 1 of the Act of 1952 taken out for periods beginning on or after the 1 January 2009, the Schedule to that Act be amended by substituting the following for paragraph 5 of Part II of that Schedule (as amended by section 5 of the Act of 2008):

“5. Where the applicant for a licence under section 1 of this Act satisfies the licensing authority that the vehicle in respect of which the licence is sought was constructed more than 30 years prior to the commencement of the period in respect of which the licence is sought the annual rate of duty shall, notwithstanding Part I of this Schedule, be—

- (i) €22 where, apart from this paragraph, paragraph 1 of Part I of this Schedule would apply to the vehicle, and
- (ii) €48 in respect of any other vehicle.”.

(4) That as respects licences under section 21 of the Act of 1992 (as amended by section 6 of the Act of 2008) taken out for periods

beginning on or after the 1 January 2009, subsection (3) of that section be amended by substituting the following for that subsection :

- “(3) (a) There shall be charged, levied and paid on a trade licence a duty of excise of—
- (i) in the case of a licence for exhibition only on a motor-cycle, €51,
 - (ii) in the case of a licence for exhibition only on any other vehicle, €305.
- (b) There shall be charged, levied and paid on a trade licence issued in place of a trade licence that has been lost, stolen or destroyed, a duty of excise of—
- (i) in the case of a licence for exhibition only on a motor-cycle, €33,
 - (ii) in the case of a licence for exhibition only on any other vehicle, €74.”.

(5) It is hereby declared that it is expedient in the public interest that this Resolution shall have statutory effect under the provisions of the Provisional Collection of Taxes Act 1927 (No. 7 of 1927).

FINANCIAL RESOLUTION No. 15

GENERAL

THAT it is expedient to amend the law relating to inland revenue (including value-added tax and excise) and to make further provision in connection with finance.