

FINANCIAL RESOLUTION No. []

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 6 December 2012, by substituting the following for Schedule 2 to that Act (as amended by section 88 of the Finance Act 2010 (No. 5 of 2010)):

“SCHEDULE 2

Rates of Alcohol Products Tax
(With effect as on and from 6 December 2012)

<u>Description of Product</u>	<u>Rate of Tax</u>
<i>Spirits:</i>	€36.85 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	€9.56 per hectolitre per cent of alcohol in the beer
Exceeding 2.8% vol	€19.13 per hectolitre per cent of alcohol in the beer
<i>Wine:</i>	
Still and sparkling, not exceeding 5.5% vol	€123.51 per hectolitre
Still, exceeding 5.5% vol but not exceeding 15% vol	€370.64 per hectolitre
Still, exceeding 15% vol	€537.81 per hectolitre
Sparkling, exceeding 5.5% vol	€741.28 per hectolitre
<i>Other Fermented Beverages:</i>	
(1) <i>Cider and Perry:</i>	
Still and sparkling, not exceeding 2.8% vol	€40.08 per hectolitre
Still and sparkling, exceeding 2.8% vol but not exceeding 6.0% vol	€80.16 per hectolitre
Still and sparkling, exceeding 6.0% vol but not exceeding 8.5% vol	€185.36 per hectolitre
Still, exceeding 8.5% vol	€262.92 per hectolitre
Sparkling, exceeding 8.5% vol	€525.85 per hectolitre
(2) <i>Other than Cider and Perry:</i>	
Still and sparkling, not exceeding 5.5% vol	€123.51 per hectolitre
Still, exceeding 5.5% vol	€370.64 per hectolitre
Sparkling, exceeding 5.5% vol	€741.28 per hectolitre
<i>Intermediate Beverages:</i>	
Still, not exceeding 15% vol	€370.64 per hectolitre
Still, exceeding 15% vol	€537.81 per hectolitre
Sparkling	€741.28 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.

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 6 December 2012, by substituting the following for Schedule 2 to that Act (as amended by section 69 of the Finance Act 2012 (No.9 of 2012)):

“SCHEDULE 2

RATES OF TOBACCO PRODUCTS TAX

(With effect as on and from 6 December 2012)

Description of Product	Rate of Tax
Cigarettes	Rate of tax at- <ul style="list-style-type: none"> (a) except where paragraph (b) applies, €37.69 per thousand together with an amount equal to 8.83 per cent of the price at which the cigarettes are sold by retail, or (b) €71.91 per thousand in respect of cigarettes sold by retail where the rate of tax would be less than that rate had the rate been calculated in accordance with paragraph (a).
Cigars	Rate of tax at €75.342 per kilogram.
Fine-cut tobacco for the rolling of cigarettes	Rate of tax at €48.608 per kilogram.

Other smoking tobacco	Rate of tax at €191.022 per kilogram.
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(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._

EXCISE DUTY

(1) 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 subsection (3) –

(a) in paragraph (d)(ii) by substituting “a vehicle that, at all stages of manufacture, is classified as a category N1 vehicle with less than 4 seats” for “a category N1 vehicle that, at the time of manufacture, has less than 4 seats”, and

(b) by substituting the following for the Table after paragraph (f):

“TABLE

CO2 Emissions (CO2 g/km)	Percentage payable of the value of the vehicle
0g/km up to and including 80g/km	14% or €280 whichever is the greater
More than 80g/km up to and including 100g/km	15% or €300 whichever is the greater
More than 100g/km up to and including 110g/km	16% or €320 whichever is the greater
More than 110g/km up to and including 120g/km	17% or €340 whichever is the greater
More than 120g/km up to and including 130g/km	18% or €360 whichever is the greater
More than 130g/km up to and including 140g/km	19% or €380 whichever is the greater
More than 140g/km up to and including 155g/km	23% or €460 whichever is the greater
More than 155g/km up to and including 170g/km	27% or €540 whichever is the greater
More than 170g/km up to and including 190g/km	30% or €600 whichever is the greater
More than 190g/km up to and including 225g/km	34% or €680 whichever is the greater
More than 225g/km	36% or €720 whichever is the greater

”.

(2) THAT this Resolution shall have effect as on and from 1 January 2013.

(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.

VALUE-ADDED TAX

(1) THAT the rate of the flat-rate addition to the consideration in respect of the supply of agricultural produce or an agricultural service by a flat-rate farmer be decreased from 5.2 per cent to 4.8 per cent, and that, accordingly, the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010) be amended in subsection (1) of section 86 by substituting “4.8 per cent” for “5.2 per cent”.

(2) THAT this Resolution shall have effect as on and from 1 January 2013.

(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._

EXCISE DUTIES ON 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 2012" means the Motor Vehicle (Duties and Licences) Act 2012 (No. 10 of 2012).

(2) THAT as respects licences under section 1 of the Act of 1952 taken out for periods beginning on or after 1 January 2013, the Schedule (as amended by section 3 of, and the Schedule to, the Act of 2012) to the Act of 1952 be amended by substituting the following for Part I of that Schedule:

“PART I

Description of vehicle	Rate of duty
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,	€49
(ii) exceeds 75 cubic centimetres but does not exceed 200 cubic centimetres,	€67

- | | | |
|----|---|------|
| | (iii) exceeds 200 cubic centimetres, | €88 |
| | (b) bicycles or tricycles which are electrically propelled, | €35 |
| | (c) vehicles with three or more wheels neither constructed nor adapted for use nor used for the carriage of a driver or passenger | €88. |
| 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, | €102 |
| | (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 Vehicles) Regulations 2007 (S.I. No. 283 of 2007), €885

(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, €333

(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 €102.

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, | €154 |
| (ii) more than 20 persons but not more than 40 persons, | €202 |
| (iii) more than 40 persons but not more than 60 persons, | €403 |
| (iv) more than 60 persons, | €403 |
- (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, | €154 |
| (ii) more than 20 persons but not more than 40 persons, | €202 |
| (iii) more than 40 persons but not more than 60 persons, | €403 |
| (iv) more than 60 persons, | €403 |
- (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
- €5.

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, €102

- (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, €102

- (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, €102

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, €33
 - (e) vehicles designed, constructed or adapted as motor caravans (within the meaning of section 130 of the Finance Act 1992), €102
 - (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 €102.
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:
- (a) being vehicles which are electrically propelled and which do not exceed 1,500 kilograms in weight unladen, €2
 - (b) being vehicles which are not such electrically propelled vehicles as aforesaid and which have a weight unladen —

 - (i) not exceeding 3,000 kilograms, €33
 - (ii) exceeding 3,000 kilograms but not exceeding 4,000 kilograms, €120

(iii) exceeding 4,000 kilograms but not exceeding 5,000 kilograms,	€543
(iv) exceeding 5,000 kilograms but not exceeding 6,000 kilograms,	€753
(v) exceeding 6,000 kilograms but not exceeding 7,000 kilograms,	€1,019
(vi) exceeding 7,000 kilograms but not exceeding 8,000 kilograms,	€1,282
(vii) exceeding 8,000 kilograms but not exceeding 20,000 kilograms,	€1,282 plus €302 for each 1,000 kilograms or part thereof in excess of 8,000 kilograms
(viii) exceeding 20,000 kilograms	€5,195.

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

(a) any vehicle which is used as a hearse and for no other purpose,	€102
(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,	€95

(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, €95

(d) subject to subparagraphs (f) to (n), 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 M1 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 M1 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) of 0 grams per kilometre, €120

(II) exceeding 0 grams per kilometre but not exceeding 80 grams per kilometre, €170

(III) exceeding 80 grams per kilometre but not exceeding 100 grams per kilometre, €180

(IV) exceeding 100 grams per kilometre but not exceeding 110 grams per kilometre, €190

(V) exceeding 110 grams per kilometre but not exceeding 120 grams per kilometre, €200

(VI) exceeding 120 grams per kilometre but not exceeding 130 grams per kilometre,	€270
(VII) exceeding 130 grams per kilometre but not exceeding 140 grams per kilometre,	€280
(VIII) exceeding 140 grams per kilometre but not exceeding 155 grams per kilometre,	€390
(IX) exceeding 155 grams per kilometre but not exceeding 170 grams per kilometre,	€570
(X) exceeding 170 grams per kilometre but not exceeding 190 grams per kilometre,	€750
(XI) exceeding 190 grams per kilometre but not exceeding 225 grams per kilometre,	€1,200
(XII) exceeding 225 grams per kilometre,	€2,350
(XIII) 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,	€2,350

(e) subject to subparagraphs (f) to (n), other vehicles to which this paragraph applies and which -

(i) have an engine capacity not exceeding 1,000 cubic centimetres,	€199
(ii) have an engine capacity exceeding 1,000 cubic centimetres but not exceeding 1,100 cubic centimetres,	€299
(iii) have an engine capacity exceeding 1,100 cubic centimetres but not exceeding 1,200 cubic centimetres,	€330
(iv) have an engine capacity exceeding 1,200 cubic centimetres but not exceeding 1,300 cubic centimetres,	€358
(v) have an engine capacity exceeding 1,300 cubic centimetres but not exceeding 1,400 cubic centimetres,	€385
(vi) have an engine capacity exceeding 1,400 cubic centimetres but not exceeding 1,500 cubic centimetres,	€413
(vii) have an engine capacity exceeding 1,500 cubic centimetres but not exceeding 1,600 cubic centimetres,	€514
(viii) have an engine capacity exceeding 1,600 cubic centimetres but not exceeding 1,700 cubic centimetres,	€544
(ix) have an engine capacity exceeding 1,700 cubic centimetres but not exceeding 1,800 cubic centimetres,	€636
(x) have an engine capacity exceeding 1,800 cubic centimetres but not exceeding 1,900 cubic centimetres,	€673
(xi) have an engine capacity exceeding 1,900 cubic centimetres but not exceeding 2,000 cubic centimetres,	€710

(xii) have an engine capacity exceeding 2,000 cubic centimetres but not exceeding 2,100 cubic centimetres,	€906
(xiii) have an engine capacity exceeding 2,100 cubic centimetres but not exceeding 2,200 cubic centimetres,	€951
(xiv) have an engine capacity exceeding 2,200 cubic centimetres but not exceeding 2,300 cubic centimetres,	€994
(xv) have an engine capacity exceeding 2,300 cubic centimetres but not exceeding 2,400 cubic centimetres,	€1,034
(xvi) have an engine capacity exceeding 2,400 cubic centimetres but not exceeding 2,500 cubic centimetres,	€1,080
(xvii) have an engine capacity exceeding 2,500 cubic centimetres but not exceeding 2,600 cubic centimetres,	€1,294
(xviii) have an engine capacity exceeding 2,600 cubic centimetres but not exceeding 2,700 cubic centimetres,	€1,345
(xix) have an engine capacity exceeding 2,700 cubic centimetres but not exceeding 2,800 cubic centimetres,	€1,391
(xx) have an engine capacity exceeding 2,800 cubic centimetres but not exceeding 2,900 cubic centimetres,	€1,443
(xxi) have an engine capacity exceeding 2,900 cubic centimetres but not exceeding 3,000 cubic centimetres,	€1,494
(xxii) have an engine capacity exceeding 3,000 cubic centimetres,	€1,809
(xxiii) are electrically propelled,	€120

(f) where a vehicle mentioned in subparagraph (e) which at the time of registration—

(i) was a new vehicle 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 subparagraph (d)(i), if that subparagraph 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 subparagraph (e),

then, the rate of duty as respects that vehicle for licences taken out—

(I) during the period beginning on 1 July 2008 and ending on 30 April 2012 for periods beginning on any date between 1 July 2008 and 30 April 2012 shall be the rate of duty specified in subparagraph (d), and

(II) on or after 1 May 2012 for periods beginning on or after that date shall be the rate of duty specified in subparagraph (h),

(g) where a vehicle was registered outside of the State during the period beginning on 1 January 2008 and ending on 30 June 2008 and is subsequently registered in the State on or after 1 January 2008 under section 131 of the Finance Act 1992 as a category A vehicle or a category M1 vehicle, as the case may be, 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 the year 2008, then, notwithstanding any other provision of this paragraph, the rate of duty as respects that vehicle for licences taken out—

(i) during the period beginning on 1 July 2008 and ending on 30 April 2012 for periods beginning on any date between 1 July 2008 and 30 April 2012 shall be chargeable at the lower of the rates of duty for the vehicle under subparagraph (d) or (e), and

(ii) on or after 1 May 2012 for periods beginning on or after that date shall be the rate of duty for the vehicle under subparagraph (j), (k), (l), (m) or, as the case may be, (n),

(h) on or after 1 May 2012 the rate of duty for a licence taken out in respect of a vehicle referred to in subparagraph (f) for periods beginning on or after 1 May 2012 shall be the rate of duty—

(i) specified in subparagraph (d) if, in respect of such vehicle, the rate of duty paid on—

(I) a licence taken out for any period beginning on 1 December 2011,
or

(II) a licence taken out for any period beginning before 1 December 2011 that was in force on that date,

was the rate of duty specified in subparagraph (d), and

(ii) specified in subparagraph (d) if the rate of duty in respect of a licence—

(I) that was required to have been taken out for any period beginning on 1 December 2011 but was not taken out on that date, or

(II) that was required to have been taken out for any period beginning before 1 December 2011 and be in force on that date but was not taken out or in force on that date,

would have been the rate of duty specified in subparagraph (d) had the licence had been taken out on 1 December 2011 or before 1 December 2011 and had been in force on that date,

(i) without prejudice to subparagraph (h) and for the avoidance of doubt, where a vehicle referred to in subparagraph (f)(i) did not comply with subparagraph (f)(ii) and the rate of duty as respects that vehicle—

(i) for a licence taken out—

(I) for any period beginning on 1 December 2011, or

(II) for any period beginning before 1 December 2011 and in force on that date,

was the rate of duty specified in subparagraph (e), then on and after 1 May 2012 the rate of duty for licences taken out in respect of that vehicle for periods beginning on and after 1 May 2012 shall be the rate of duty specified in subparagraph (e), or

(ii) in respect of a licence—

(I) that was required to have been taken out for any period beginning on 1 December 2011 but was not taken out on that date, or

(II) that was required to have been taken out for any period beginning before 1 December 2011 and be in force on that date but was not taken out or in force on that date,

would have been the rate of duty specified in subparagraph (e), then on and after 1 May 2012 the rate of duty for licences taken out in respect of that vehicle for periods beginning on and after 1 May 2012 shall be the rate of duty specified in subparagraph (e),

(j) where a vehicle referred to in subparagraph (g)—

(i) was registered in the State during the period beginning on 1 January 2008 and ending on 31 December 2011,

(ii) in respect of which a licence had been taken out for any period beginning—

(I) on 1 December 2011, or

(II) before 1 December 2011 and was in force on that date,

and

(iii) the rate of duty paid on such licence was the rate of duty—

(I) under subparagraph (d), then the rate of duty for a licence taken out in respect of such vehicle on or after 1 May 2012 for periods beginning on or after that date shall be the rate of duty specified in subparagraph (d), or

(II) under subparagraph (e), then the rate of duty for a licence taken out in respect of such vehicle on or after 1 May 2012 for periods beginning on or after that date shall be the rate of duty specified in subparagraph (e),

(k) where a vehicle referred to in subparagraph (g)—

(i) was registered in the State during the period beginning on 1 January 2008 and ending on 31 December 2011, and

(ii) in respect of which a licence was required to have been taken out for any period on 1 December 2011, or before 1 December 2011 and to have been in force on that date but was not taken out or in force on that date,

then on and after 1 May 2012 the rate of duty for a licence for that vehicle for periods beginning on or after 1 May 2012 shall be the rate of duty—

(I) specified in subparagraph (d) where the rate of duty in respect of that licence would have been the rate of duty under subparagraph (d) if the licence had been taken out, or had been in force, on 1 December 2011, or

(II) specified in subparagraph (e) where the rate of duty in respect of that licence would have been the rate of duty under subparagraph (e) if the licence had been taken out, or in force, on 1 December 2011,

(l) where a vehicle referred to in subparagraph (g)—

(i) was registered in the State during the period beginning on 1 January 2008 and ending on 31 December 2011, and

(ii) in respect of which a licence would have been required to have been taken out for any period beginning on 1 December 2011, or before 1 December 2011 and to have been in force on that date but, in accordance with section 20(1)(b)(i) of the Finance (No. 2) Act 1992, a licence was not taken out in respect of that vehicle,

then on and after 1 May 2012 the rate of duty for a licence for that vehicle for periods beginning on or after 1 May 2012 shall be chargeable at the lower of the rates of duty under subparagraph (d) or (e) that would have applied had a licence been taken out for any period beginning on 1 December 2011,

(m) where a vehicle referred to in subparagraph (g) was registered in the State during the period beginning on 1 January 2012 and ending on 30 April 2012, and in respect of which a licence—

(i) had been taken out for any period beginning—

(I) on 1 April 2012, or

(II) before 1 April 2012 and was in force on that date,

(ii) was required to have been taken out for any period beginning—

(I) on 1 April 2012, or

(II) before 1 April 2012 and required to have been in force on that date,

or

(iii) would have been required to have been taken out for any period beginning—

(I) on 1 April 2012, or

(II) before 1 April 2012 and would have been required to be in force on that date,

but, in accordance with section 20(1)(b)(i) of the Finance (No. 2) Act 1992, a licence was not taken out in respect of that vehicle,

then on or after 1 May 2012 the rate of duty for a licence taken out for that vehicle for periods beginning on or after 1 May 2012 shall be chargeable at the lower of the rates of duty under subparagraph (d) or (e) that would have applied had the vehicle been registered in the State on 1 December 2011 and had a licence been taken out for that vehicle for any period beginning on 1 December 2011,

(n) on or after 1 May 2012 the rate of duty for licences taken out on or after that date for periods beginning on or after that date in respect of a vehicle referred to in subparagraph (g) that is registered in the State on or after 1 May 2012 shall be chargeable at the lower of the rate of duty under subparagraph (d) or (e) that would have applied had the vehicle been registered in the State on 1 December 2011 and had a licence been taken out for that vehicle for any period beginning on 1 December 2011.

- (3) THAT as respects licences under section 1 of the Act of 1952 taken out for periods beginning on or after the 1 January 2013, the Schedule to that Act be amended by substituting the following for paragraph 5 of Part II (as amended by section 4 of the Act of 2012) of that Schedule:

"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) €6 where, apart from this paragraph, paragraph 1 of Part I of this Schedule would apply to the vehicle, and
- (ii) €56 in respect of any other vehicle.”.

- (4) THAT as respects licences under section 21 (as amended by section 5 of the Act of 2012) of the Act of 1992 taken out for periods beginning on or after the 1 January 2013, 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, €9,
- (ii) in the case of a licence for exhibition only on any other vehicle, €53.

(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, €8,

(ii) in the case of a licence for exhibition only on any other vehicle, €6."

(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. ____

INCOME TAX

(1) THAT Schedule 3 to the Taxes Consolidation Act 1997 (No. 39 of 1997), as it relates to relief by reduction of tax, be amended by inserting the following paragraph after paragraph 12 —

“12A. (a) Notwithstanding section 201, paragraph 10 shall cease to apply to any payment in excess of €200,000 which is made on or after 1 January 2013 and which is chargeable to income tax under section 123.

(b) Paragraphs 11 and 12 shall apply for the purposes of this paragraph.”.

(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.

UNIVERSAL SOCIAL CHARGE

(1) THAT section 531AN of the Taxes Consolidation Act 1997 (No. 39 of 1997) be amended—

(a) in subsection (1) by substituting the following for paragraphs (a) and (b):

“(a) at the rate specified in column (2) of the Table to this section corresponding to the part of aggregate income specified in column (1) of that Table where the individual is—

(i) aged under 70 years, or

(ii) aged 70 years or over at any time during the tax year and has aggregate income that exceeds €60,000,

or

(b) at the rate specified in column (3) of the Table to this section corresponding to the part of aggregate income specified in column (1) of that Table where the individual is aged 70 years or over at any time during the tax year and has aggregate income that does not exceed €60,000.”,

(b) in subsection (3) by substituting “an individual is in receipt of aggregate income which does not exceed €60,000, is aged under 70 years” for “an individual is aged under 70 years”, and

(c) by substituting the following for the Table to that section:

“TABLE

Part of aggregate income (1)	Rate of universal social charge (2)	Rate of universal social charge (3)
The first €10,036	2%	2%
The next €5,980	4%	4%
The remainder	7%	4%

”.

(2) THAT this Resolution shall have effect as on and from 1 January 2013.

(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. ____

INCOME TAX

(1) THAT, as respects the year of assessment 2013 and subsequent years of assessment, section 122 of the Taxes Consolidation Act 1997 (No. 39 of 1997) be amended in subsection (1)(a) in the definition of “the specified rate”—

(a) by substituting “4 per cent” for “5 per cent” in each place, and

(b) by substituting “13.5 per cent” for “12.5 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. ____

INCOME TAX

- (1) THAT section 470 of the Taxes Consolidation Act 1997 (No. 39 of 1997), as it relates to relief for insurance against expenses of illness, be amended with effect from 1 January 2013 in subsection (1), in the definition of “relievable amount”, by inserting "and credit due (if any) under a risk equalisation scheme (within the meaning of the Health Insurance Act 1994)" after “section 470B(4)” in each place.

- (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. __

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 2013, the definition of “appropriate tax” in section 256(1) of the Taxes Consolidation Act 1997 be amended—

(a) in paragraph (a) by substituting “33 per cent” for “30 per cent”,

(b) in paragraph (b) by substituting “33 per cent” for “30 per cent”, and

(c) in paragraph (c) by substituting “36 per cent” for “33 per cent”.

(2) THAT, as respects any dividend paid 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 2013—

(a) in subsection (2)(b) by substituting “33 per cent” for “30 per cent”, and

(b) in subsection (3)(b) by substituting “33 per cent” for “30 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:

LIFE ASSURANCE POLICIES AND INVESTMENT FUNDS

(1) THAT Chapter 5 of Part 26 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 that Part) on or after 1 January 2013, be amended –

(a) in section 730F(1) –

(i) in paragraph (a)(ii) by substituting “36 per cent” for “33 per cent”, and

(ii) in paragraph (b) by substituting “(S+36) per cent” for “(S+33) 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 2013, be amended –

(a) in section 730J (a) –

(i) in subparagraph (i)(I) by substituting “33 per cent” for “30 per cent”,

(ii) in subparagraph (i)(II)(A) by substituting “(S+36) per cent” for “(S+33) per cent”,

(iii) in subparagraph (i)(II)(B) by substituting “36 per cent” for “33 per cent”, and

(iv) in subparagraph (ii)(I) by substituting “(H+33) per cent” for
“(H+30) per cent”,

and

(b) in section 730K(1) –

(i) in paragraph (a) by substituting “(S+36) per cent” for “(S+33) per cent”, and

(ii) in paragraph (b) by substituting “36 per cent” for “33 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) of that Act) on or after 1 January 2013, be amended –

(a) in the formula in section 739D(5A)(b) by substituting “(G x 36)” for “(G x 33)”, and

(b) in section 739E(1) –

(i) in paragraph (a)(ii) by substituting “33 per cent” for “30 per cent”,

(ii) in paragraph (b)(ii) by substituting “36 per cent” for “33 per cent”, and

(iii) in paragraph (ba) by substituting “(S+36) per cent” for “(S+33) 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 2013, be amended –

(i) in section 747D –

(I) in paragraph (a)(i)(I) –

(A) in subclause (A) by substituting “(S+36) per cent” for “(S+33) per cent”, and

(B) in subclause (B) by substituting “33 per cent” for “30 per cent”,

(II) in paragraph (a)(i)(II) –

(A) in subclause (A) by substituting “(S+36) per cent” for “(S+33) per cent”, and

(B) in subclause (B) by substituting “36 per cent” for “33 per cent”,

and

(III) in paragraph (a)(ii)(I) by substituting “(H+33) per cent” for “(H+30) per cent”,

and

(ii) in section 747E(1) –

(I) in paragraph (b)(i) by substituting “(S+36) per cent” for “(S+33) per cent”, and

(II) in paragraph (b)(ii) by substituting “36 per cent” for “33 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. ____

CAPITAL GAINS TAX

(1) THAT section 28(3) of the Taxes Consolidation Act 1997 (No. 39 of 1997) be amended by substituting “33 per cent” for “30 per cent” in respect of the disposal of assets made on or after 6 December 2012.

(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 6 December 2012, 33 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. _____

CAPITAL ACQUISITIONS TAX

- (1) THAT, as respects a gift or an inheritance taken on or after 6 December 2012, the Table in Part 2 of Schedule 2 to the Capital Acquisitions Tax Consolidation Act 2003 (No. 1 of 2003) be amended by substituting “33” for “30”.

- (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

CAPITAL ACQUISITIONS TAX

(1) THAT, as respects a gift or an inheritance taken on or after 6 December 2012, the definition of “group threshold” in paragraph 1 of Part 1 of Schedule 2 to the Capital Acquisitions Tax Consolidation Act 2003 (No. 1 of 2003) be amended —

(a) in subparagraph (a) by substituting “ €25,000” for “€250,000”,

(b) in subparagraph (b) by substituting “€30,150” for “€33,500”,
and

(c) in subparagraph (c) by substituting “€15,075” for “€16,750”.

(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.

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.