

Financial  
Resolutions

# **Financial Resolutions**

## **Contents**

### **Financial Resolution No: 1**

Excise

### **Financial Resolution No: 2**

Stamp Duties

### **Financial Resolution No: 3**

Excise Duties

### **Financial Resolution No: 4**

Income Tax

### **Financial Resolution No: 5**

General

**FINANCIAL RESOLUTION No: 1**

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**EXCISE**

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Tobacco Products

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(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 is amended, with effect as on and from 6 December 2007, by substituting the following for Schedule 2 to that Act:

“ SCHEDULE 2

**Rates of Tobacco Products Tax**

Description of Product	Rate of Tax
Cigarettes .... ..	€160.57 per thousand together with an amount equal to 17.92 per cent of the price at which the cigarettes are sold by retail
Cigars .... ..	€229.917 per kilogram
Fine-cut tobacco for the rolling of cigarettes .... ..	€194.016 per kilogram
Other smoking tobacco .... ..	€159.507 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: 2**

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### **STAMP DUTIES**

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- (1) THAT in this Resolution “Schedule 1” means Schedule 1 to the Stamp Duties Consolidation Act 1999 (No. 31 of 1999).
- (2) THAT this Resolution shall have effect as respects bills of exchange drawn on or after 6 December 2007.
- (3) THAT Schedule 1 be amended in the Heading “BILL OF EXCHANGE” by substituting “€0.30” for “€0.15”.
- (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: 3

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### EXCISE DUTIES

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#### Mechanically Propelled Vehicles

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(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 2004" means the Motor Vehicle (Duties and Licences ) Act 2004 (No. 5 of 2004).

(2) That as respects licences under section 1 of the Act of 1952 (as amended by section 3 of, and the Schedule to, the Act of 2004) taken out for periods beginning on or after the 1 February 2008, the Schedule to the Act of 1952 be amended by substituting the following for Part 1 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

€41

	(ii) exceeds 75 cubic centimetres but does not exceed 200 cubic centimetres	€56
	(iii) exceeds 200 cubic centimetres	€73
	(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	€73.
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	
		€85
	(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 article 17 of the Road Traffic (Construction, Equipment and Use of Vehicles) Regulations 1963 (S.I. No. 190 of 1963)	€737

(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 €277

(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 €85.

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  | €128 |
| (ii)  | more than 20 persons but not more than 40 persons | €168 |
| (iii) | more than 40 persons but not more than 60 persons | €336 |
| (iv)  | more than 60 persons                              | €336 |

(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  | €128 |
| (ii)  | more than 20 persons but not more than 40 persons | €168 |
| (iii) | more than 40 persons but not more than 60 persons | €336 |
| (iv)  | more than 60 persons                              | €336 |

(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

€79.

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 €85
  - (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 €85
  - (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 €85
- 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 €277
  - (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 €85

(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 €85.

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 €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 €277

(ii)	exceeding 3,000 kilograms but not exceeding 4,000 kilograms	€350
(iii)	exceeding 4,000 kilograms but not exceeding 5,000 kilograms	€452
(iv)	exceeding 5,000 kilograms but not exceeding 6,000 kilograms	€626
(v)	exceeding 6,000 kilograms but not exceeding 7,000 kilograms	€848
(vi)	exceeding 7,000 kilograms but not exceeding 8,000 kilograms	€1,067
(vii)	exceeding 8,000 kilograms but not exceeding 20,000 kilograms	€1,067 plus € 251 for each 1,000 kilograms or part thereof in excess of 8,000 kilograms
(viii)	exceeding 20,000 kilograms	€4,323.

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	€85
(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	€79

(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	€79
(d)	other vehicles to which this paragraph applies and which have an engine capacity –	
(i)	not exceeding 1,000 cubic centimetres	€165
(ii)	exceeding 1,000 cubic centimetres but not exceeding 1,100 cubic centimetres	€249
(iii)	exceeding 1,100 cubic centimetres but not exceeding 1,200 cubic centimetres	€275
(iv)	exceeding 1,200 cubic centimetres but not exceeding 1,300 cubic centimetres	€298
(v)	exceeding 1,300 cubic centimetres but not exceeding 1,400 cubic centimetres	€320
(vi)	exceeding 1,400 cubic centimetres but not exceeding 1,500 cubic centimetres	€343
(vii)	exceeding 1,500 cubic centimetres but not exceeding 1,600 cubic centimetres	€428
(viii)	exceeding 1,600 cubic centimetres but not exceeding 1,700 cubic centimetres	€453
(ix)	exceeding 1,700 cubic centimetres but not exceeding 1,800 cubic centimetres	€530
(x)	exceeding 1,800 cubic centimetres but not exceeding	

1,900 cubic centimetres	€560
(xi) exceeding 1,900 cubic centimetres but not exceeding 2,000 cubic centimetres	€590
(xii) exceeding 2,000 cubic centimetres but not exceeding 2,100 cubic centimetres	€754
(xiii) exceeding 2,100 cubic centimetres but not exceeding 2,200 cubic centimetres	€791
(xiv) exceeding 2,200 cubic centimetres but not exceeding 2,300 cubic centimetres	€827
(xv) exceeding 2,300 cubic centimetres but not exceeding 2,400 cubic centimetres	€861
(xvi) exceeding 2,400 cubic centimetres but not exceeding 2,500 cubic centimetres	€899
(xvii) exceeding 2,500 cubic centimetres but not exceeding 2,600 cubic centimetres	€1,067
(xviii) exceeding 2,600 cubic centimetres but not exceeding 2,700 cubic centimetres	€1,109
(xix) exceeding 2,700 cubic centimetres but not exceeding 2,800 cubic centimetres	€1,147
(xx) exceeding 2,800 cubic centimetres but not exceeding 2,900 cubic centimetres	€1,189
(xxi) exceeding 2,900 cubic centimetres but not exceeding 3,000 cubic centimetres	€1,231
(xxii) exceeding 3,000 cubic centimetres	€1,491

(xxiii) electrically propelled

€146.”.

- (3) That as respects licences under section 1 of the Act of 1952 taken out for periods beginning on or after the 1 February 2008, the Schedule to that Act be amended by substituting the following for paragraph 5 of Part II of that Schedule (as amended by section 4 of the Act of 2004):

"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 1 of this Schedule, be –

- (i) €21 where, apart from this paragraph, paragraph 1 of Part 1 of this Schedule would apply to the vehicle, and
- (ii) €46 in respect of any other vehicle."

- (4) That as respects licences under section 21 of the Act of 1992 (as amended by section 5 of the Act of 2004) taken out for periods beginning on or after the 1 February 2008, 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, €49,
- (ii) in the case of a licence for exhibition only on any other vehicle, €293.

(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, €32,
- (ii) in the case of a licence for exhibition only on any other vehicle, €71."

(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: 4**

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### **INCOME TAX**

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(1) THAT, as respects the year of assessment 2008 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) –

- (a) by substituting “5.5 per cent” for “4.5 per cent” (inserted by the Finance Act 2007 (No. 11 of 2007)) in both places where it occurs, and
- (b) by substituting “13 per cent” for “12 per cent” (inserted by the Finance Act 2007 (No. 11 of 2007)).

(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: 5**

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**GENERAL**

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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.