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*Number 35 of 2010*

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**APPROPRIATION ACT 2010**

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ARRANGEMENT OF SECTIONS

Section

1. Appropriation of sums voted for supply services, totalling €47,306,286,000.
2. Deferred surrender relating to capital supply services, totalling €16,500,000.
3. Financial resolutions passed by Dáil Éireann on 7 December 2010.
4. Short title.

SCHEDULE 1

APPROPRIATION OF SUMS VOTED FOR SUPPLY SERVICES

SCHEDULE 2

DEFERRED SURRENDER RELATING TO CAPITAL SUPPLY SERVICES

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[No. 35.]

*Appropriation Act 2010.*

[2010.]

ACTS REFERRED TO

Central Fund (Permanent Provisions) Act 1965	1965, No. 26
Finance Act 2004	2004, No. 8
Provisional Collection of Taxes Act 1927	1927, No. 7
Public Accounts and Charges Act 1891	54 & 55 Vict., c. 24
Superannuation Acts 1834 to 2004	



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Number 35 of 2010

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**APPROPRIATION ACT 2010**

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AN ACT TO APPROPRIATE TO THE PROPER SUPPLY SERVICES AND PURPOSES SUMS GRANTED BY THE CENTRAL FUND (PERMANENT PROVISIONS) ACT 1965 AND TO MAKE PROVISION IN RELATION TO DEFERRED SURRENDER TO THE CENTRAL FUND OF CERTAIN UNDISCHARGED APPROPRIATIONS BY REFERENCE TO THE CAPITAL SUPPLY SERVICES AND PURPOSES AS PROVIDED FOR BY SECTION 91 OF THE FINANCE ACT 2004 AND TO MAKE PROVISION IN RELATION TO THE FINANCIAL RESOLUTIONS PASSED BY DÁIL ÉIREANN ON 7 DECEMBER 2010.

[17th December, 2010]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

1.—(1) The sums granted by the Central Fund (Permanent Provisions) Act 1965 out of the Central Fund towards making good the supply granted, amounting in the aggregate to the sum of forty-seven thousand, three hundred and six million, two hundred and eighty-six thousand euro for the service of the year ending on 31 December 2010 are appropriated for the services and purposes expressed in *Schedule 1*.

Appropriation of sums voted for supply services, totalling €47,306,286,000.

(2) In addition to the grants out of the Central Fund referred to in *subsection (1)*, there may be applied out of any money directed under section 2 of the Public Accounts and Charges Act 1891 to be applied as appropriations-in-aid of the grants for the services and purposes specified in *Schedule 1*, the sums respectively set out in the last column of that Schedule amounting in the aggregate to the sum of six thousand, two hundred and eighty million, four hundred and thirteen thousand euro.

2.—For the purposes of section 91 of the Finance Act 2004, in respect of certain undischarged appropriations by reference to the capital supply services and purposes included in a vote referred to in *Schedule 1*, there is set out in *Schedule 2* the sums deferred into the year ending 31 December 2011, and the related votes and titles in respect of each of those sums, amounting in the aggregate to the sum of sixteen million and five hundred thousand euro.

Deferred surrender relating to capital supply services, totalling €16,500,000.

Financial resolutions passed by Dáil Éireann on 7 December 2010.

3.—(1) The legislation required to give effect to the financial resolutions passed by Dáil Éireann on 7 December 2010 and referred to in *subsection (2)* may, subject to the time period specified in section 4 of the Provisional Collection of Taxes Act 1927, be enacted in the year 2011.

(2) The Financial Resolutions referred to in *subsection (1)* are as follows:

- (a) Financial Resolution No. 1 (which relates to excise duty and an increase in the rates of mineral oil tax);
- (b) Financial Resolution No. 2 (which relates to excise duty and the amendment of rate of air travel tax from 1 March 2011);
- (c) Financial Resolution No. 3 (which relates to excise duty and the extension of car scrappage scheme and vehicle registration tax relief for hybrid and flexible fuel vehicles as on and from 1 January 2011);
- (d) Financial Resolution No. 4 (which relates to excise duty and the correction regarding the re-classification of charges as on and from 1 January 2011);
- (e) Financial Resolution No. 5 (which relates to income tax and to the earnings limit for the purposes of pension contributions and to a reduction in that limit as on and from 1 January 2011);
- (f) Financial Resolution No. 6 (which relates to income tax and to the limit on the maximum tax-relieved pension fund and a reduction in that limit);
- (g) Financial Resolution No. 7 (which relates to income tax and the annual imputed distribution from approved retirement funds and to an increase in the specified amount as on and from 31 December 2010);
- (h) Financial Resolution No. 8 (which relates to income tax and to the taxation of retirement lump sums in excess of a tax-free amount as on and from 1 January 2011);
- (i) Financial Resolution No. 9 (which relates to income tax and the limitation of tax relief on termination payments from office or employment as on and from 1 January 2011);
- (j) Financial Resolution No. 10 (which relates to income tax and the reduction of income tax credits as on and from 1 January 2011);
- (k) Financial Resolution No. 11 (which relates to income tax and the reduction of income tax bands as on and from 1 January 2011);
- (l) Financial Resolution No. 12 (which relates to income tax and the reduction of income tax age exemption limits as on and from 1 January 2011);
- (m) Financial Resolution No. 13 (which relates to income tax and the introduction of a universal social charge as on and from 1 January 2011);

- (n) Financial Resolution No. 14 (which relates to income tax and the abolition of the income levy as on and from 1 January 2011);
- (o) Financial Resolution No. 15 (which relates to stamp duties and a reduction in the rate of stamp duty on residential property);
- (p) Financial Resolution No. 16 (which relates to income tax and an increase in the rate of deposit interest retention tax as on and from 1 January 2011);
- (q) Financial Resolution No. 17 (which relates to income tax and an increase in the rate of life assurance exit tax and investment undertakings exit taxes as on and from 1 January 2011);
- (r) Financial Resolution No. 18 (which relates to capital acquisitions tax and a reduction in the tax-free thresholds for capital acquisitions tax);
- (s) Financial Resolution No. 19 (which relates to corporation tax and relevant trading charges on income and confirms the treatment of such charges in the computation of relief due in respect of foreign tax paid);
- (t) Financial Resolution No. 20 (which relates to income tax and corporation tax and restrictions that apply to reliefs for lessors in respect of expenditure incurred on the provision of certain residential accommodation);
- (u) Financial Resolution No. 21 (which relates to income tax and corporation tax and the curtailment of capital allowances available under the area and property based tax incentive schemes);
- (v) Financial Resolution No. 22 (which relates to income tax and corporation tax and the limitation on the range of income to which capital allowances under the area and property based tax incentive schemes may be set);
- (w) Financial Resolution No. 23 (which relates to income tax and a threshold of €40,000 being introduced on the tax exempt earnings of artists as on and from 1 January 2011);
- (x) Financial Resolution No. 24 (which relates to income tax and the exemption from a benefit-in-kind charge for employer-provided childcare facilities being abolished as on and from 1 January 2011);
- (y) Financial Resolution No. 25 (which relates to income tax and the tax relief for trade union subscriptions being abolished as on and from 1 January 2011);
- (z) Financial Resolution No. 26 (which relates to income tax and the cessation of exemption from a benefit-in-kind charge where employers pay professional subscription or membership fees as on and from 1 January 2011);
- (aa) Financial Resolution No. 27 (which relates to income tax and the rent relief being abolished on a phased basis, with no new claimants on or after 8 December 2010);

- (ab) Financial Resolution No. 28 (which relates to income tax and the approved share options scheme being abolished);
- (ac) Financial Resolution No. 29 (which relates to income tax and the tax relief for new shares purchased in an employing company being abolished);
- (ad) Financial Resolution No. 30 (which relates to income tax and the share awards being made liable to PRSI and health levy and being brought into the PAYE system and treated the same as any other benefit-in-kind as on and from 1 January 2011);
- (ae) Financial Resolution No. 31 (which relates to income tax and the relief on loans to acquire an interest in certain companies being abolished on a phased basis over 4 years as on and from 1 January 2011);
- (af) Financial Resolution No. 32 (which relates to income tax and corporation tax on income from a qualifying patent and the discontinuance of the tax exemption for this income);
- (ag) Financial Resolution No. 33 (which relates to income tax and corporation tax and the income tax on distributions out of disregarded income and to the discontinuance of the tax exemption for such distributions).

Short title.

**4.**—This Act may be cited as the Appropriation Act 2010.

## SCHEDULE 1

Section 1.

## APPROPRIATION OF SUMS VOTED FOR SUPPLY SERVICES

Schedule of sums granted, and of sums which may be applied as appropriations-in-aid in addition to the sums granted, to defray the charges for the Public Services mentioned in *column (2)* to this Schedule which come in course of payment during the year ending 31 December 2010.

Vote No.	Title	Sums not exceeding	
		Supply Grants	Appropriations-in-aid
(1)	(2)	(3)	(4)
		€	€
1	For the salaries and expenses of the Office of the Secretary to the President, for certain other expenses of the President's Establishment and for certain grants .....	3,171,000	92,000
2	For the salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department and for payment of grants and grants-in-aid	28,756,000	912,000
3	For the salaries and expenses of the Office of the Attorney General, including a grant-in-aid .....	15,231,000	570,000
4	For the salaries and expenses of the Central Statistics Office .....	57,832,000	2,249,000
5	For the salaries and expenses of the Office of the Comptroller and Auditor General .....	6,816,000	6,188,000
6	For the salaries and expenses of the Office of the Minister for Finance, including the Paymaster General's Office, for certain services administered by the Office of the Minister and for payment of certain grants and grants-in-aid .....	70,158,000	6,822,000
7	For pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts 1834 to 2004 and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Finance, fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Board; payments in respect of Pensions Benefit System, miscellaneous payments, etc. ....	396,753,000	80,250,000
8	For the salaries and expenses of the Office of the Appeal Commissioners .....	518,000	32,000
9	For the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office .....	339,051,000	64,644,000

Vote No.	Title	Sums not exceeding	
		Supply Grants	Appropriations-in-aid
(1)	(2)	(3)	(4)
		€	€
10	For the salaries and expenses of the Office of Public Works; for services administered by that Office including the Stationery Office as part of the Government Supplies Agency, and for payment of certain grants and for the recoupment of certain expenditure in connection with flood relief .....	414,169,000	25,231,000
11	For the salaries and expenses of the State Laboratory .....	9,183,000	481,000
12	For Secret Service .....	1,000,000	
13	For the salaries and expenses of the Office of the Chief State Solicitor ....	34,811,000	1,604,000
14	For the salaries and expenses of the Office of the Director of Public Prosecutions .....	43,240,000	614,000
15	For the salaries and expenses of the Valuation Office and certain minor services .....	9,345,000	2,198,000
16	For the salaries and expenses of the Public Appointments Service .....	8,321,000	394,000
17	For the salaries and expenses of the Office of the Commission for Public Service Appointments.....	928,000	30,000
18	For the salaries and expenses of the Office of the Ombudsman, the Standards in Public Office Commission, the Office of the Information Commissioner and the Office of the Commissioner for Environmental Information .....	7,639,000	381,000
19	For the salaries and expenses of the Office of the Minister for Justice and Law Reform, Probation Service staff and of certain other services, including payments under cash-limited schemes administered by that Office, and payment of certain grants and grants-in-aid .....	390,246,000	45,386,000
20	For the salaries and expenses of the Garda Síochána, including pensions, etc.; for the payment of certain witnesses' expenses, and for payment of a grant-in-aid .....	1,399,357,000	132,947,000
21	For the salaries and expenses of the Prison Service, and other expenses in connection with prisons, including places of detention; for probation services; and for payment of a grant-in-aid .....	334,731,000	17,384,000
22	For such of the salaries and expenses of the Courts Service and of the Supreme Court, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain other minor services as are not charged to the Central Fund .....	102,204,000	50,419,000



Vote No.	Title	Sums not exceeding	
		Supply Grants	Appropriations-in-aid
(1)	(2)	(3)	(4)
		€	€
23	For the salaries and expenses of the Property Registration Authority .....	38,749,000	1,249,000
24	For the salaries and expenses of the Charitable Donations and Bequests Office .....	425,000	15,000
25	For the salaries and expenses of the Office of the Minister for the Environment, Heritage and Local Government, including grants to Local Authorities, grants and other expenses in connection with housing, water services, miscellaneous schemes, subsidies and grants .....	2,174,328,000	21,156,000
26	For the salaries and expenses of the Office of the Minister for Education and Skills, for certain services administered by that Office, and for the payments of certain grants and grants-in-aid .....	8,668,105,000	626,995,000
27	For the salaries and expenses of the Office of the Minister for Community, Equality and Gaeltacht Affairs, for certain services administered by that Office, and for the payment of certain grants and grants-in-aid .....	419,559,000	35,305,000
28	For the salaries and expenses of the Office of the Minister for Foreign Affairs, and for certain services administered by that Office, including grants-in-aid and contributions to International Organisations .....	190,537,000	39,697,000
29	For certain Official Development Assistance, including certain grants-in-aid, and for contributions to certain International Organisations involved in Development Assistance and for salaries and expenses in connection therewith .....	535,330,000	1,053,000
30	For the salaries and expenses of the Office of the Minister for Communications, Energy and Natural Resources, including certain services administered by that Office, and for payment of certain grants and sundry grants-in-aid, and for the payment of certain grants under cash-limited schemes.....	273,015,000	244,907,000
31	For the salaries and expenses of the Office of the Minister for Agriculture, Fisheries and Food, including certain services administered by that Office, and of the Irish Land Commission and for payment of certain grants, subsidies and sundry grants-in-aid and for the payment of certain grants under cash-limited schemes.....	1,402,418,000	382,864,000

Vote No.	Title	Sums not exceeding	
		Supply Grants	Appropriations-in-aid
(1)	(2)	(3)	(4)
		€	€
32	For the salaries and expenses of the Office of the Minister for Transport, including certain services administered by that Office, for payment of certain grants and certain other services .....	2,311,511,000	446,536,000
33	For the salaries and expenses of the National Gallery, including grants-in-aid .....	10,163,000	253,000
34	For the salaries and expenses of the Office of the Minister for Enterprise, Trade and Innovation, including certain services administered by that Office, for the payment of certain subsidies, grants and a grant-in-aid, and for the payment of certain grants under cash-limited schemes .....	1,104,825,000	78,641,000
35	For the salaries and expenses of the Office of the Minister for Tourism, Culture and Sport, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid.....	464,909,000	3,179,000
36	For the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid .....	705,525,000	49,859,000
37	For retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and other payments and for sundry grants .....	211,993,000	6,500,000
38	For the salaries and expenses of the Office of the Minister for Social Protection, for certain services administered by that Office, for payments to the Social Insurance Fund and for certain grants.....	13,270,168,000	222,190,000
39	For the salaries and expenses of the Office of the Minister for Health and Children and certain other services administered by that Office, including miscellaneous grants .....	376,417,000	4,296,000
40	For the salaries and expenses of the Health Service Executive and certain other services administered by the Executive, including miscellaneous grants .....	11,123,581,000	3,667,850,000
41	For the provision of certain services in respect of children and youth affairs, including miscellaneous grants and grants-in-aid.....	351,268,000	9,040,000
	Total of Schedule 1 ...	47,306,286,000	6,280,413,000

## SCHEDULE 2

Section 2.

## DEFERRED SURRENDER RELATING TO CAPITAL SUPPLY SERVICES

Schedule of sums included in *Schedule 1* to this Act which the Minister for Finance may determine by order under section 91 of the Finance Act 2004, will be available for application towards making good supply in the year ended 31 December 2011 for the capital supply services and purposes in the Votes and corresponding Titles mentioned in *columns (1)* and *(2)*.

Vote No.	Title	Sums for which surrender is deferred
(1)	(2)	(3)
		€
10	For the salaries and expenses of the Office of Public Works; for services administered by that Office including the Stationery Office as part of the Government Supplies Agency, and for payment of certain grants and for the recoupment of certain expenditure in connection with flood relief.....	5,000,000
21	For the salaries and expenses of the Prison Service, and other expenses in connection with prisons, including places of detention; for probation services; and for payment of a grant-in-aid .....	2,000,000
35	For the salaries and expenses of the Office of the Minister for Tourism, Culture and Sport, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid	8,000,000
36	For the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office, for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid .....	1,500,000
	Total of Schedule 2 ...	16,500,000