FINANCIAL RESOLUTION No. 1

EXCISE

Foreign Travel

(1) THAT the duty of excise on the issue of passenger tickets imposed by section 65 (2) of the Finance Act, 1982 (No. 14 of 1982) shall not be charged or levied on or after 1 January, 2000.

(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

EXCISE

Tobacco Products

(1) THAT in this Resolution—

‘‘the Act of 1977’’ means the Finance (Excise Duty on Tobacco Products) Act, 1977 (No. 32 of 1977);

‘‘cigarettes’’, ‘‘cigars’’, ‘‘fine-cut tobacco for the rolling of cigarettes’’ and ‘‘smoking tobacco’’ have the same meanings as they have in the Act of 1977, as amended by section 86 of the Finance Act, 1997 (No. 22 of 1997).

(2) THAT the duty of excise on tobacco products imposed by section 2 of the Act of 1977, shall, in lieu of the several rates specified in Schedule 4 to the Finance Act, 1999 (No. 2 of 1999), be charged, levied and paid, as on and from 2 December, 1999, at the several rates specified in the Schedule to this Resolution.

(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).

SCHEDULE

RATES OF EXCISE DUTY ON TOBACCO PRODUCTS

Description of Product Rate of Duty

Cigarettes … … … £80.99 per thousand together with an amount equal to 18.57 per cent of the price at which the cigarettes are sold by retail

Cigars …….£123.465 per kilogram

Fine-cut tobacco for the rolling of cigarettes … … … £104.186 per kilogram

Other smoking tobacco… … £85.655 per kilogram

FINANCIAL RESOLUTION No. 3

EXCISE

Hydrocarbons

(1) THAT in this Resolution—

‘‘kerosene’’ means hydrocarbon (heavy) oil of which more than 50 per cent by volume distils at a temperature not exceeding 240 ° Celsius;

‘‘the Order of 1975’’ means the Imposition of Duties (No. 221) (Excise Duties) Order, 1975 (S.I. No. 307 of 1975);

‘‘the Order of 1987’’ means the Imposition of Duties (No. 285) (Excise Duties) Order, 1987 (S.I. No. 19 of 1987);

‘‘tax warehouse’’ has the meaning assigned to it by section 103 of the Finance Act, 1992 (No. 9 of 1992).

(2) THAT the amount of any rebate allowed under paragraph 12(3) of the Order of 1975 shall, in respect of any kerosene, which is imported or delivered from a tax warehouse on or after 2 December, 1999, be the amount of excise duty chargeable less an amount calcu-lated at the rate of £2.50 per hectolitre in lieu of the rate specified in paragraph 5(8) of the Order of 1987.

(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).

4 FINANCIAL RESOLUTION No. 4

VALUE-ADDED TAX

(1) THAT in this Resolution—

‘‘the Principal Act’’ means the Value-Added Tax Act, 1972 (No. 22 of 1972);

‘‘the Act of 1999’’ means the Finance Act, 1999 (No. 2 of 1999).

(2) THAT the rate of value-added tax on the supply of livestock and live greyhounds and the hire of horses be increased from 4 per cent. to 4.2 per cent. of the amount on which tax is chargeable in relation to the supply of such goods and services, and that, accord-ingly, subsection (1) (substituted by the Finance Act, 1992 (No. 9 of 1992)) of section 11 of the Principal Act be amended by the substi-tution in paragraph (f) of ‘‘4.2 per cent.’’ for ‘‘4 per cent.’’ (inserted by the Act of 1999).

(3) THAT the rate of flat-rate addition to the consideration in respect of the supply of agricultural produce or an agricultural ser-vice by a flat-rate farmer be increased from 4 per cent. to 4.2 per cent., and that, accordingly, section 12A (inserted by the Value-Added Tax (Amendment) Act, 1978 (No. 34 of 1978)) of the Princi-pal Act be amended by the substitution in subsection (1) of ‘‘4.2 per cent.’’ for ‘‘4 per cent.’’ (inserted by the Act of 1999).

(4) THAT this Resolution shall have effect as on and from the 1st day of March, 2000.

(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. 5

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.