

SCHEDULE 31 Consequential Amendments

Section 1100.

In the enactments specified in Column (1) of the following Table for the words set out or referred to in Column (2) there shall be substituted the words set out in the corresponding entry in Column (3).

Enactment amended	Words to be replaced	Words to be substituted
(1) (2) (3) The Stamp Act, 1891: section 13(1), in the definition of "Appeal Commissioners" section 156 of the Income Tax Act, 1967 section 850 of the Taxes Consolidation Act, 1997 section 13(4) Part XXVI (Appeals) of the Income Tax Act, 1967 Chapter 1 of Part 40 (Appeals) of the Taxes Consolidation Act, 1997 The Finance (1909-10) Act, 1910 : section 49, in the first proviso to subsection (1) section 242 of the Finance Act, 1992 section 1094 of the Taxes Consolidation Act, 1997 section 49, in the second proviso to subsection (1) section 242) of the Finance Act, 1992 section 1094 of the Taxes Consolidation Act, 1997 section 49, in paragraph (a) of subsection (1A) section 242 of the Finance Act, 1992 section 1094 of the Taxes Consolidation Act, 1997 subsection (6) of the said section 242 subsection (7) of that section The Betting Act, 1931 , the proviso to section 7 (3) section 242 (as amended) by the Finance Act, 1993) of the Finance Act, 1992 section 1094 of the Taxes Consolidation Act, 1997 The Auctioneers and House Agents Act, 1947 : section 8, in the proviso to subsection (1) section 242) of the Finance Act, 1992 section 1094 of the Taxes Consolidation Act, 1997 section 9, in the proviso to subsection (1) section 242) of the Finance Act, 1992 section 1094 of the Taxes Consolidation Act, 1997 section 10, in the proviso to subsection (1) section 242) of the Finance Act, 1992 section 1094 of the Taxes Consolidation Act, 1997 The Finance Act, 1952 , section 19(2) section 156 of the Corporation Tax Act, 1976 section 9 of the Taxes Consolidation Act, 1997 The Gaming and Lotteries Act, 1956 , the proviso to section 19 section 242) of the Finance Act, 1992 section 1094 of the Taxes Consolidation Act, 1997 The Civil Service Commissioners Act, 1956 , section 27(3) section 156 (1) of the Income Tax Act, 1967 section 850(1) of the Taxes Consolidation Act, 1997 The Income Tax (Purchased Life Annuities) Regulations, 1959): Regulation 2, in the definition of "the principal section" section 22 of the Finance Act, 1959 section 788 of the Taxes Consolidation Act, 1997 Regulation 5 subsection (3) subsection (5) subsection (4) subsection (6) Regulation 7 Subsection (3) of section 5 of the Finance Act, 1929 (No. 32 of 1929), as amended by section 3 of the Finance Act, 1958 (No. 25 of 1958) Subsection (3) of section 933 of the Taxes Consolidation Act, 1997 Regulation 9 Sections 149 and 196 of the Income Tax Act, 1918 Sections 941 and 942 of the Taxes Consolidation Act, 1997 Regulation 17 Rule 17 of the General Rules Section 1023 of the Taxes Consolidation Act, 1997 The Income Tax (Employments) Regulations, 1960): Regulation 2, in paragraph (1) "the Act" means the Finance (No. 2) Act, 1959 (No. 42 of 1959) "the Act" means the Taxes Consolidation Act, 1997 Regulation 2, paragraph (1), in the definition of "emoluments" Part II of the Act Chapter 4 of Part 42 of the Act Regulation 36, in paragraph (2) Section 7 of the Finance Act, 1923 (No. 21 of 1923), as applied by section 11 of the Act Section 962 of the Act, as applied by section 993 of the Act Regulation 36, in paragraph (3) Section 11 of the Finance Act, 1924 (No. 27 of 1924), as applied by section 11 of the Act Section 963 of the Act, as applied by section 993 of the Act Regulation 59 section 222 or 223 of the Income Tax Act, 1967 (No. 6 of 1967) or by virtue of section 16 , 17 or 25 of the Finance Act, 1972 (No. 19 of 1972) section 774 or 776 of the Act Regulation 60 Chapter IV of Part V of the Income Tax Act, 1967 Chapter 4 of Part 42 of the Act The Income Tax (Construction Contracts) Regulations, 1971): Regulation 2, in the definition of		

“certified subcontractor” subsection (9) (a) of the principal section subsection (13) (a) of section 531 of the Act Regulation 2, in the definition of “principal” the principal section section 530 of the Act subsection (2) of that section section 531 of the Act Regulation 2 “principal section” means section 17 (No. 16 of 1976)) of the Finance Act, 1970 (No. 14 of 1970); “the Act” means the Taxes Consolidation Act, 1997; Regulation 2, in the definition of “relevant contract” the principal section section 530 of the Act Regulation 2, in the definition of “repayment period” subsection (4) of the principal section subsection (5) of section 531 of the Act Regulation 2, in the definition of “sub-contractor” subsection (2) of the principal section subsection (1) of section 531 of the Act Regulation 2, in the definition of “sub-contractor's certificate” subsection (7) of the principal section subsection (11) of section 531 of the Act Regulation 4 subsection (8)(a) of the principal section subsection (12)(a) of section 531 of the Act Regulation 4A, in paragraph (1) subsection (8)(a) of the principal section subsection (12)(a) of section 531 of the Act Regulation 4A, in paragraph (2) (c) section 103 (5) of the Corporation Tax Act, 1976 section 433(4) of the Act subsection (1) of the principal section subsection (1) of section 530 of the Act Regulation 4B, in paragraph (4) subsection (8)(a) of the principal section subsection (12)(a) of section 531 of the Act Regulation 4C, in paragraph (2) (a) (ii) subsection (7) of the principal section subsection (11) of section 531 of the Act Regulation 4C, in paragraph (2) (b) subsection (5)(a) (i) of the principal section subsection (6)(a) (i) of section 531 of the Act Regulation 4C, in paragraph (2) (c) the principal section section 530 of the Act Regulation 4C, in paragraph (2) (d) subsection (7) of the principal section subsection (11) of section 531 of the Act Regulation 6, in paragraph (3) subsection (8) of the principal section subsection (12) of section 531 of the Act Regulation 8, in paragraph (1) subsection (2) of the principal section subsection (1) of section 531 of the Act Regulation 10, in paragraph (1) the principal section section 531 of the Act Regulation 11, in paragraph (1) the principal section section 531 of the Act sections 480 , 485 , 486 , 488 and 491 of the Income Tax Act, 1967 sections 962, 963, 966 and 998 of the Act Regulation 12, in paragraph (1) the principal section section 531 of the Act Regulation 13, in paragraph (1) subsection (2) of the principal section subsection (1) of section 531 of the Act Regulation 13, in paragraph (3) subsection (4) (c) (ii) of the principal section subsection (5) (c) (ii) of section 531 of the Act Regulation 14 Chapter IV of Part V of the Income Tax Act, 1967 Chapter 4 of Part 42 of the Act Regulation 19, in paragraph (1) subsection (8)(a) of the principal section subsection (12)(a) of section 531 of the Act Regulation 20 subsection (9) (a) of the principal section subsection (13) (a) of section 531 of the Act the said subsection (9) (a) subsection (13) (a) of section 531 of the Act Regulation 21, in paragraph (3) Chapter III of Part IV of the Income Tax Act, 1967 (No. 6 of 1967) Part 43 of the Act The Finance Act, 1969 , section 49(2B) (c) section 94 of the Finance Act, 1983 section 1078 of the Taxes Consolidation Act, 1997 The Value-Added Tax Act, 1972 : section 1, in the definition of “Appeal Commissioners” section 156 of the Income Tax Act, 1967 section 850 of the Taxes Consolidation Act, 1997 section 1, in the definition of “Collector-General” section 162 of the Income Tax Act, 1967 section 851 of the Taxes Consolidation Act, 1997 section 1, in the definition of “inspector of taxes” section 161 of the Income Tax Act, 1967 section 852 of the Taxes Consolidation Act, 1997 section 1, in the definition of “secretary” section 207 (2) of the Income Tax Act, 1967 section 1044(2) of the Taxes Consolidation Act, 1997 section 1(2) (bb) section 73 of the Finance Act, 1988 section 1002 of the Taxes Consolidation Act, 1997 section 1(2) (c)(i) Chapter III of Part I of the Finance Act, 1987 Chapter 1 of Part 18 of the Taxes Consolidation Act, 1997 section 1(2) (c) (ii) section 17 of the Finance Act, 1970 Chapter 2 of Part 18 of the Taxes Consolidation Act, 1997 section 18(1) (a) (iia) section 94 of the Finance Act, 1992) of the Finance Act, 1983 section 1078 of the Taxes Consolidation Act, 1997 section 24(1) (b) sections 480 , 485 , 486 , 487 , 488 and 491 of the Income Tax Act, 1967 sections 962, 963, 964(1), 966, 967 and 998 of the Taxes Consolidation Act, 1997 section 24(5) under section 485 of

the Income Tax Act, 1967 under section 962 of the Taxes Consolidation Act, 1997 section 485 section 962 section 27(11) section 94 of the Finance Act, 1992) of the Finance Act, 1983 section 1078 of the Taxes Consolidation Act, 1997 section 31 section 512 of the Income Tax Act, 1967 section 1065 of the Taxes Consolidation Act, 1997 First Schedule, in paragraph (i) (g) section 18 of the Finance Act, 1989 section 734 of the Taxes Consolidation Act, 1997 The Imposition of Duties (No. 21) (Excise Duties) Order, 1975), the proviso to paragraph 12 (12) section 242) of the Finance Act, 1992 section 1094 of the Taxes Consolidation Act, 1997 The Capital Acquisitions Tax Act, 1976 : section 16(2), in the definition of “private company” section 95 of the Corporation Tax Act, 1976 section 431 of the Taxes Consolidation Act, 1997 subsection (1) subsection (3) subsection (4) subsection (6) section 52(1), in the definition of “Appeal Commissioners” section 156 of the Income Tax Act, 1967 section 850 of the Taxes Consolidation Act, 1997 section 58(2) (b) section 142 of the Income Tax Act, 1967 section 466 of the Taxes Consolidation Act, 1997 section 63(9) sections 128(4), 507, 508, 510, 511, 512, 517 and 518 of the Income Tax Act, 1967 sections 987(4), 1061, 1062, 1063, 1064, 1065, 1066 and 1068 of the Taxes Consolidation Act, 1997 Second Schedule, Part I, paragraph 9, in the definition of “investment income” section 2 of the Income Tax Act, 1967 section 3 of the Taxes Consolidation Act, 1997 The Value-Added Tax Regulations, 1979): Regulation 15, in paragraph (2) Section 485 of the Income Tax Act, 1967 Section 962 of the Taxes Consolidation Act, 1997 the words from “modifications in subsection (1)” to the end of the paragraph modification in subsection (1), namely, the words “any sum which may be levied on that person in respect of income tax” shall be construed as referring to value-added tax payable by the person concerned Regulation 15, in paragraph (3) Section 486 of the Income Tax Act, 1967 Section 963 of the Taxes Consolidation Act, 1997 Regulation 15, in paragraph (3) (a) income tax or sur-tax income tax Regulation 15, in paragraph (3) (b) the Collector or other officer of the Revenue Commissioners, duly authorised to collect the said tax the Collector-General or other officer of the Revenue Commissioners duly authorised to collect the tax the Collector or other officer under this section the Collector-General or other officer under this section Regulation 15, in paragraph (4) Section 487 of the Income Tax Act, 1967 Section 964(1) of the Taxes Consolidation Act, 1997 Regulation 15, in paragraph (5) Section 488 of the Income Tax Act, 1967 Section 966 of the Taxes Consolidation Act, 1997 Regulation 15, in paragraph (5) (a) income tax or sur-tax income tax Regulation 15, in paragraph (5) (b) references to an inspector and to the Collector references to an inspector and to the Collector-General Regulation 15, in paragraph (6) Section 491 of the Income Tax Act, 1967 Section 998 of the Taxes Consolidation Act, 1997 income tax or sur tax income tax The Health Contributions Act, 1979 : section 1, in the definition of “the Collector-General” section 162 of the Income Tax Act, 1967 section 851 of the Taxes Consolidation Act, 1997 section 1, in the definition of “emoluments” Chapter IV of Part V of the Income Tax Act, 1967 , but without regard to section 192 of that Act Chapter 4 of Part 42 of the Taxes Consolidation Act, 1997, but without regard to section 1015 of that Act section 7A section 3 of the Finance Act, 1983 section 1025 of the Taxes Consolidation Act, 1997 The Health Contribution Regulations, 1979): Regulation 3, in the definition of “the Collector” section 162 of the Income Tax Act, 1967 (No. 6 of 1967) section 851 of the Taxes Consolidation Act, 1997 Regulation 3, in the definition of “excepted farmer” “an individual to whom section 16 applies” within the meaning of Chapter II of Part I of the Finance Act, 1974 (No. 27 of 1974), if paragraphs (b) and (d) of section 16(1), and section 16(2), of that Act did not apply “an individual to whom subsection (1) applies” within the meaning of section 657 of the Taxes Consolidation Act, 1997, if paragraphs (b) and (d) of the definition of “an individual to whom subsection (1) applies” in subsection (1) of that section of that Act and subsection (2) of that section of that Act did not apply Regulation 3, in the definition of “farm land occupied by the individual” section 13 (1) of the Finance Act, 1974 section 654 of the Taxes Consolidation Act, 1997 Regulation 4 Chapter IV of Part V of the Income Tax Act, 1967 , applies but without regard to

Chapter I of Part IX of that Act Chapter 4 of Part 42 of the Taxes Consolidation Act, 1997, applies but without regard to sections 1015 to 1024 of that Act Regulation 6 Chapter I) (No. 14 of 1980) of Part IX of the Income Tax Act, 1967 (No. 6 of 1987) sections 1015 to 1024 of the Taxes Consolidation Act, 1997 section 33 of the Finance Act, 1975 (No. 6 of 1975) the definition of “capital allowance” in section 2(1) of the Taxes Consolidation Act, 1997 The Youth Employment Agency Act, 1981 : section 1 (1), in the definition of “the Collector-General” section 162 of the Income Tax Act, 1967 section 851 of the Taxes Consolidation Act, 1997 section 1 (1), in the definition of “emoluments” Chapter IV of Part V of the Income Tax Act, 1967) of Part IX of that Act Chapter 4 of Part 42 of the Taxes Consolidation Act, 1997 (but without regard to sections 1015 to 1024 of that Act) section 18A section 3 of the Finance Act, 1983 section 1025 of the Taxes Consolidation Act, 1997 The Youth Employment Levy Regulations 1982 ,): Regulation 3, in the definition of “the Collector” section 162 of the Income Tax Act, 1967 (No. 6 of 1967) section 851 of the Taxes Consolidation Act, 1997 Regulation 3, in the definition of “excepted farmer” an individual to whom section 16 applies within the meaning of Chapter II of Part I of the Finance Act, 1974 (No. 27 of 1974), if paragraph (b) and (d) of subsection (1) and subsection (2) of section 16 of that Act did not apply an individual to whom subsection (1) applies within the meaning of section 657 of the Taxes Consolidation Act, 1997, if paragraphs (b) and (d) of the definition of “an individual to whom subsection (1) applies” in subsection (1) of that section of that Act and subsection (2) of that section of that Act did not apply Regulation 3, in the definition of “farm land occupied by the individual” section 13 (1) of the Finance Act, 1974 section 654 of the Taxes Consolidation Act, 1997 Regulation 6 Chapter I (No. 14 of 1980)) of Part IX of the Income Tax Act, 1967 (No. 6 of 1967) sections 1015 to 1024 of the Taxes Consolidation Act, 1997 section 33 of the Finance Act, 1975 (No. 6 of 1975) the definition of “capital allowance” in section 2(1) of the Taxes Consolidation Act, 1997 Regulation 16 section 195 of the Income Tax Act, 1967 section 1018 of the Taxes Consolidation Act, 1997 The Income Tax (Rent Relief) Regulations, 1982): Regulation 2 Chapter IV of Part IV of the Income Tax Act, 1967 (No. 6 of 1967) Chapter 8 of Part 4 of the Taxes Consolidation Act, 1997 section 142A of the Finance Act, 1982 (No. 14 of 1982)) of the Income Tax Act, 1967 section 473 of the Taxes Consolidation Act, 1997 Regulation 3 subsection (5) (a) (i) subsection (6) (a) (i) Regulation 5 section 6 of the Finance Act, 1968 (No. 33 of 1968), and section 34 of the Finance Act, 1976 (No. 16 of 1976) sections 886 and 905 The Finance Act, 1984 , section 108 (1) (b) (ii) subsection (9) of section 235 of the Income Tax Act, 1967 subsection (1) of section 783 of the Taxes Consolidation Act, 1997 section 235A section 785 The Finance Act, 1986 : section 94(1) (a), in the definition of “Corporation Tax Acts” section 155 (1) of the Corporation Tax Act, 1976 section 1 of the Taxes Consolidation Act, 1997 section 94(1) (a), in the definition of “relevant interest” section 84(2) (d) of the Corporation Tax Act, 1976 section 130(2) (d) of the Taxes Consolidation Act, 1997 The Health Contributions (Amendment) Regulations, 1988 , Regulation 3, in paragraph (2) section 195 of the Income Tax Act, 1967 section 1018 of the Taxes Consolidation Act, 1997 The Finance Act, 1989 , the proviso to section 45(3) (b) section 242) of the Finance Act, 1992 section 1094 of the Taxes Consolidation Act, 1997 The Finance Act, 1990 : section 112(5) section 94 of the Finance Act, 1983 section 1078 of the Taxes Consolidation Act, 1997 section 129(1) subsection (9) of section 235 of the Income Tax Act, 1967 subsection (1) of section 783 of the Taxes Consolidation Act, 1997 The Finance Act, 1991 : section 108(1) section 485 of the Income Tax Act, 1967 section 962 of the Taxes Consolidation Act, 1997 section 109(1) Sections 128(4), 507, 508, 510, 511, 512, 517 and 518 of the Income Tax Act, 1967 Sections 987(4), 1061, 1062, 1063, 1064, 1065, 1066 and 1068 of the Taxes Consolidation Act, 1997 Income Tax Act, 1967 Taxes Consolidation Act, 1997 section 129(1), in the definition of “the Collector” section 162 of the Income Tax Act, 1967 section 851 of the Taxes Consolidation Act, 1997 section 129(3) Section 187 of the Income Tax Act, 1967 Section 928(1) and 964(2) of the Taxes Consolidation Act, 1997 The Finance Act, 1992

: section 206(a), (aa) and (c) (ii) section 18 of the Finance Act, 1989 section 734 of the Taxes Consolidation Act, 1997 section 206(b) subsection (5A) of the Finance Act, 1977) of section 31 of the Capital Gains Tax Act, 1975 subsection (6) of section 731 of the Taxes Consolidation Act, 1997 section 207(2) section 18 of the Finance Act, 1989 section 734 of the Taxes Consolidation Act, 1997 The Finance Act, 1993 : section 106(2) (b) section 31 of the Finance Act, 1991 section 110 of the Taxes Consolidation Act, 1997 section 109(1), in the definition of “dependent relative” subsection (9A)) of section 25 of the Capital Gains Tax Act, 1975 subsection (11) of section 604 of the Taxes Consolidation Act, 1997 section 112(a) (i) (A) section 235 (9) of the Income Tax Act, 1967 section 783(1) of the Taxes Consolidation Act, 1997 section 112(a) (i) (B) section 235 or section 235A section 784 or section 785 section 112(a) (iii) section 236 of the Income Tax Act, 1967 section 787 of the Taxes Consolidation Act, 1997 section 112(d), proviso (i) subsection (1A) of section 142 of the Income Tax Act, 1967 subsection (1) of section 466 of the Taxes Consolidation Act, 1997 section 133(1) section 36 of the Finance Act, 1988 section 451 of the Taxes Consolidation Act, 1997 The Social Welfare (Consolidation) Act, 1993 : section 2, in the definition of “Collector-General” section 162 of the Income Tax Act, 1967 section 851 of the Taxes Consolidation Act, 1997 section 2, in the definition of “reckonable emoluments” Chapter IV of Part V of the Income Tax Act, 1967 Chapter 4 of Part 42 of the Taxes Consolidation Act, 1997 section 2, in the definition of “reckonable income” section 2 or section 18 of the Finance Act, 1969 section 195, 231 or 232 of the Taxes Consolidation Act, 1997 Chapter 1) of Part IX of the Income Tax Act, 1967 Chapter 1 of Part 44 of the Taxes Consolidation Act, 1997 section 2, in the definition of “reckonable income” section 33 of the Finance Act, 1975 the definition of “capital allowance” in section 2(1) of the Taxes Consolidation Act, 1997 section 18(1) (b) section 48 (1) of the Finance Act, 1986 section 1084(1) of the Taxes Consolidation Act, 1997 section 20(5) section 195 of the Income Tax Act, 1967 section 1018 of the Taxes Consolidation Act, 1997 section 212(5) section 17 of the Finance Act, 1992) of the Finance Act, 1970 Chapter 2 of Part 18 of the Taxes Consolidation Act, 1997 First Schedule, Part III, paragraph 3(a) section 33 of the Finance Act, 1975 the definition of “capital allowance” in section 2(1) of the Taxes Consolidation Act, 1997 First Schedule, Part III, paragraph 4 Chapter II or III of Part IV of the Income Tax Act, 1967 Chapter 3 of Part 4, or Part 43, of the Taxes Consolidation Act, 1997 First Schedule, Part III, paragraph 6 Chapter II or III of Part IV of the Income Tax Act, 1967 Chapter 3 of Part 4, or Part 43, of the Taxes Consolidation Act, 1997 The Industrial Training (Apprenticeship Levy) Act, 1994 , section 1(1) section 162 of the Income Tax Act, 1967 section 851 of the Taxes Consolidation Act, 1997 The Casual Trading Act, 1995 , section 4(2A) section 161 of the Income Tax Act, 1967 section 852 of the Taxes Consolidation Act, 1997 The Finance Act, 1995 : section 103 section 156 of the Income Tax Act, 1967 section 850 of the Taxes Consolidation Act, 1997 section 105(3) Part XXVI (as amended) other than sections 429 and 430 and (in so far as it relates to those sections) Section 431 , of the Income Tax Act, 1967 Part 40, other than sections 942, 943 and (in so far as it relates to those sections) 944 of the Taxes Consolidation Act, 1997 The Consumer Credit Act, 1995 : section 93(10) (d) section 242) of the Finance Act, 1992 section 1094 of the Taxes Consolidation Act, 1997 section 93(10A) (a) (i) section 242 of the Finance Act, 1992 section 1094 of the Taxes Consolidation Act, 1997 section 93(10A) (a) (ii) section 242 section 109 section 116(9) (d) section 242) of the Finance Act, 1992 section 1094 of the Taxes Consolidation Act, 1997 section 116(9A) (a) (i) section 242 of the Finance Act, 1992 section 1094 of the Taxes Consolidation Act, 1997 section 116(9A) (a) (ii) section 242 section 1094 section 144(9) (d) section 242) of the Finance Act, 1992 section 1094 of the Taxes Consolidation Act, 1997 section 144(9A) (a) (i) section 242 of the Finance Act, 1992 section 1094 of the Taxes Consolidation Act, 1997 section 144(9A) (a) (ii) section 242 section 1094 The Finance Act, 1996 , section 108(4) section 94 (2) (d) of the Finance Act, 1983 section 1078(2) (d) of the Taxes Consolidation Act, 1997 The Social Welfare

(Consolidated Contributions and Insurability) Regulations, 1996): Regulation 3, in the definition of “inspector of taxes” section 161 of the Act of 1967 section 852 of the Act of 1997 Regulation 3, in the definition of “reckonable earnings” Chapter IV of Part V of the Act of 1967 Chapter 4 of Part 42 of the Act of 1997 section 192 of that Act section 1015 of that Act the Act of 1967 (other than Chapter IV of Part V) the Act of 1997 (other than Chapter 4 of Part 42) section 192 of that Act section 1015 of that Act Regulation 3, in the definition of “reckonable income” the Act of 1967 the Act of 1997 Chapter 11 of Part I of the Finance Act, 1972 (No. 19 of 1972) Chapter 1 of Part 30 Regulation 3, the definition of “the Act of 1967” “the Act of 1967” means the Income Tax Act, 1967 (No. 6 of 1967); “the Act of 1997” means the Taxes Consolidation Act, 1997; Regulation 10, in paragraph (1) section 129 of the Act of 1967 section 991 of the Act of 1997 Regulation 27 section 8 (1) of the Finance Act, 1979 (No. 11 of 1979) section 125 of the Act of 1997