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*Number 29 of 2005*

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**APPROPRIATION ACT 2005**

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ARRANGEMENT OF SECTIONS

Section

1. Appropriation of sums voted for supply services, totalling €36,263,515,000.
2. Deferred surrender relating to capital supply services, totalling €345,668,000.
3. Financial resolutions passed by Dáil Éireann on 7 December 2005.
4. Payment of certain excise duties on tobacco products to Health Service Executive.
5. 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. 29.]

*Appropriation Act 2005.*

[2005.]

ACTS REFERRED TO

Appropriation Act 1999	1999, No. 34
Central Fund (Permanent Provisions) Act 1965	1965, No. 26
Finance Act 2004	2004, No. 8
Finance (Excise Duty on Tobacco Products) Act 1977	1977, No. 32
Provisional Collection of Taxes Act 1927	1927, No. 7
Public Accounts and Charges Act 1891	54 & 55 Vict., c. 24
Superannuation Acts 1834 to 1963	
Superannuation and Pensions Act 1976	1976, No. 22



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Number 29 of 2005

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**APPROPRIATION ACT 2005**

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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, 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, TO MAKE PROVISION IN RELATION TO FINANCIAL RESOLUTIONS PASSED BY DÁIL ÉIREANN ON 7 DECEMBER 2005 AND TO AMEND SECTION 3 OF THE APPROPRIATION ACT 1999 TO PROVIDE FOR THE PAYMENT TO THE HEALTH SERVICE EXECUTIVE OF CERTAIN MONEYS COLLECTED IN RESPECT OF THE DUTY OF EXCISE IMPOSED BY SECTION 2 OF THE FINANCE (EXCISE DUTY ON TOBACCO PRODUCTS) ACT 1977.

[16th December, 2005]

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 thirty-six thousand, two hundred and sixty-three million, five hundred and fifteen thousand euro for the service of the year ending on 31 December 2005 are appropriated for the services and purposes expressed in *Schedule 1* to this Act.

Appropriation of sums voted for supply services, totalling €36,263,515,000.

(2) In addition to the grants out of the Central Fund referred to in *subsection (1)* of this section, 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* to this Act, the sums respectively set out in the last column of that Schedule amounting in the aggregate to the sum of three thousand, six hundred and fifty-nine million and two hundred and seventy-two thousand euro.

2.—(1) 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* to this Act, there is set out in *Schedule 2* to this Act the sums deferred into the year ending 31 December 2006, and the related votes and titles in respect of each of those sums, amounting in

Deferred surrender relating to capital supply services totalling €345,668,000.

the aggregate to the sum of three hundred and forty-five million, six hundred and sixty-eight thousand euro.

Financial resolutions passed by Dáil Éireann on 7 December 2005.

**3.—(1)** The legislation required to give effect to the financial resolutions passed by Dáil Éireann on 7 December 2005 and referred to in *subsection (2)* of this section may, subject to the time period specified in section 4 of the Provisional Collection of Taxes Act 1927 be enacted in the year 2006.

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

- (a) Financial Resolution No. 1 (which relates to a reduction in rates for kerosene and liquid petroleum gas);
- (b) Financial Resolution No. 2 (which relates to the discontinuation of remittance basis for employment income in so far as the employment is exercised in the State);
- (c) Financial Resolution No. 3 (which relates to the restriction of interest relief for investment by individuals in certain companies);
- (d) Financial Resolution No. 4 (which relates to the limit on tax free pension lump sums).

Payment of certain excise duties on tobacco products to Health Service Executive.

**4.—**The Appropriation Act 1999, is amended by substituting the following for section 3 of that Act:

“3.—In the year commencing on 1 January 2006, and in each year thereafter, such sum as may be determined by the Minister for Finance, not exceeding one hundred and sixty-seven million, six hundred and five thousand euro, shall be paid to the Health Service Executive by the Revenue Commissioners, as an appropriation-in-aid of the grant in the year concerned for the services and purposes connected with the performance by the Health Service Executive of its functions, out of moneys collected by the Revenue Commissioners in respect of the duty of excise imposed by section 2 of the Finance (Excise Duty on Tobacco Products) Act 1977.”.

Short title.

**5.—**This Act may be cited as the Appropriation Act 2005.

## SCHEDULE 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 2005.

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 ..	2,447,000	
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.....	38,965,000	51,000
3	For the salaries and expenses of the Office of the Attorney General, including a grant-in-aid .....	15,136,000	8,000
4	For the salaries and expenses of the Central Statistics Office .....	55,247,000	663,000
5	For the salaries and expenses of the Office of the Comptroller and Auditor General .....	8,762,000	3,354,000
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 .....	101,227,000	8,935,000
7	For pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts 1834 to 1963 and the Superannuation and Pensions Act 1976 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. ....	256,770,000	36,146,000
8	For the salaries and expenses of the Office of the Appeal Commissioners .....	607,000	
9	For the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office .....	350,155,000	36,767,000