



Number 16 of 1998

LOCAL GOVERNMENT ACT, 1998

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[No. 16.] *Local Government Act, 1998.* [1998.]

Acts Referred to

Finance Act, 1961	1961, No. 23
Finance Act, 1989	1989, No. 10
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Finance (No. 2) Act, 1992	1992, No. 28
Finance (Excise Duties) (Vehicles) Act, 1952	1952, No. 24
Harbours Act, 1946	1946, No. 9
Local Authorities (Officers and Employees) Act, 1926	1926, No. 39
Local Authorities (Officers and Employees) (Amendment) Act, 1940	1940, No. 15
Local Elections Acts, 1974 to 1997	
Local Government Act, 1955	1955, No. 9
Local Government Act, 1991	1991, No. 11
Local Government Act, 1994	1994, No. 8
Local Government Acts, 1925 to 1997	
Local Government (Financial Provisions) Act, 1997	1997, No. 29
Local Government (Roads and Drainage) Act, 1968	1968, No. 6
Roads Act, 1993	1993, No. 14
Road Traffic Act, 1961	1961, No. 24
Schools Attendance Act, 1926	1926, No. 17
Vocational Education Act, 1930	1930, No. 29
Vocational Education Acts, 1930 to 1993	



Number 16 of 1998

LOCAL GOVERNMENT ACT, 1998

AN ACT TO MAKE NEW PROVISION WITH RESPECT TO THE MEANS WHEREBY FINANCIAL RESOURCES ARE MADE AVAILABLE TO LOCAL AUTHORITIES, TO PROVIDE FOR THE ESTABLISHMENT OF A FUND TO BE KNOWN AS THE LOCAL GOVERNMENT FUND, TO AMEND THE FINANCE (EXCISE DUTIES) (VEHICLES) ACT, 1952, AND THE FINANCE (NO. 2) ACT, 1992, TO MAKE PROVISION IN RELATION TO ELECTIONS OF MEMBERS OF LOCAL AUTHORITIES AND THE APPOINTMENT OF CERTAIN PERSONS TO CERTAIN OTHER BODIES, TO OTHERWISE MAKE PROVISION IN RELATION TO LOCAL GOVERNMENT AND TO PROVIDE FOR RELATED MATTERS. [29th May, 1998]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

1.—(1) In this Act, unless the context otherwise requires—

Interpretation.

“the Act of 1952” means the Finance (Excise Duties) (Vehicles) Act, 1952;

“the Act of 1994” means the Local Government Act, 1994;

“the Department” means the Department of the Environment and Local Government;

“driver licence duties” means duties imposed by section 4(1A) (inserted by the Finance Act, 1961, and amended by the Finance Act, 1989) of the Act of 1952, and as chargeable, leviable and payable in accordance with that section;

“enactment” includes an instrument made under an enactment;

“functions” includes powers and duties and a reference to the performance of functions includes, with respect to powers and duties, a reference to the exercise of the powers and the carrying out of the duties;

“the Fund” has the meaning assigned to it by *section 3*;

“local authority” means—

(a) the council of a county,

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(b) the corporation of a county or other borough,

(c) the council of an urban district, and

(d) the commissioners of a town;

“the Local Government (Equalisation) Fund” means the fund established by section 4 of the Local Government (Financial Provisions) Act, 1997;

“the Minister” means the Minister for the Environment and Local Government;

“Motor Tax Account” has the meaning assigned to it by the Road Vehicles (Registration and Licensing) Order, 1958 (S.I. No. 15 of 1958);

“motor vehicle tax” means the duty imposed by the Act of 1952 in respect of a licence taken out under section 1 of that Act, and as chargeable, leviable and payable in accordance with the provisions of that Act;

“prescribed” means prescribed by regulations made by the Minister under this Act.

(2) In this Act—

(a) a reference to a section is a reference to a section of this Act unless it is indicated that reference to some other enactment is intended,

(b) a reference to a subsection or paragraph is a reference to a subsection or paragraph of the provision in which the reference occurs unless it is indicated that reference to some other provision is intended,

(c) a reference to any enactment is a reference to that enactment as amended, extended or adapted by or under any subsequent enactment (including this Act).

Regulations, orders and directions.

2.—(1) The Minister may make regulations prescribing any matter or thing which is referred to in this Act as prescribed or to be prescribed or for the purpose of enabling any provision of this Act to have full effect.

(2) Without prejudice to any other provision of this Act, a regulation or order under this Act may provide for such incidental, consequential, supplementary or transitional provisions as may appear to the Minister to be appropriate for the purposes of this Act or any regulations or order made thereunder.

(3) If in any respect any difficulty arises in bringing any provision of this Act into operation or in relation to the operation of any such provision, the Minister may by regulations do anything which appears to him or her to be necessary or expedient for the purposes of removing that difficulty, for bringing that provision into operation, or for securing or facilitating its operation, and any such regulations may modify any provision of this Act or any other enactment so far as may be necessary or expedient for the purposes aforesaid but no regulations may be made under this subsection in relation to a provision of this Act after the expiration of 2 years from the commencement of that provision.

(4) Regulations or an order made under this Act may— S.2

- (a) apply to local authorities generally or to a specified local authority or local authorities,
- (b) contain different provisions in relation to different local authorities.

(5) Every regulation or order under this Act (other than an order under *section 8(9)* or *15(4)*) shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the regulation or order is passed by either such House within the next 21 days on which that House has sat after the regulation or order has been laid before it, the regulation or order shall be annulled accordingly but without prejudice to the validity of anything previously done thereunder.

(6) The Minister may by order amend or revoke an order under this Act (other than an order under *section 8(9)* or *15(4)*) but including an order under this subsection).

(7) The Minister may give a direction for the purpose of anything mentioned in this Act as being the subject of a direction.

(8) The Minister may give a direction amending or revoking a direction given by him or her under this Act (including a direction under this subsection).

(9) A direction given for the purposes of this Act shall be in writing.

3.—(1) There shall stand established, on the commencement of this section, a fund which shall be known as the Local Government Fund and is in this Act referred to as “the Fund”. Local Government Fund.

(2) The Minister shall manage and control the Fund.

(3) The Fund shall consist of such accounts as the Minister may determine.

(4) The said accounts shall be in such form and be prepared in such manner as the Minister may determine.

(5) As soon as may be after the end of each financial year, the Minister shall submit the accounts of the Fund to the Comptroller and Auditor General for audit and the Minister shall cause a copy of an abstract of the accounts as so audited together with a copy of the report of the Comptroller and Auditor General thereon to be laid before each House of the Oireachtas.

(6) The Minister shall cause the Local Government (Equalisation) Fund to be wound up with effect from the commencement of this section and all balances remaining to the credit of that fund immediately before such commencement to be paid into the Fund.

4.—(1) In this section—

Payments into the Fund by Minister.

“consumer price index number” means the All Items Consumer Price Index Number compiled by the Central Statistics Office and references to the consumer price index number relevant to any financial year are references to the consumer price index number at such

S.4 date in that year as is determined by the Minister with the consent of the Minister for Finance;

“current year” means the financial year in which the particular payment into the Fund, under *subsection (3)*, falls to be made.

(2) The Minister shall, out of moneys provided by the Oireachtas, pay into the Fund in the financial year, 1999, £270,000,000.

(3) The Minister shall, out of moneys provided by the Oireachtas, pay into the Fund in the financial year, 2000, and each subsequent financial year thereafter such an amount as he or she determines, with the consent of the Minister for Finance, in relation to the year concerned and, in making any such determination, the Minister shall have regard, in particular, to each of the matters specified in *subsection (4)*:

Provided that the amount so determined shall in no case be less than an amount equal to the amount specified in *subsection (2)* multiplied by the figure specified in *subsection (5)*.

(4) The matters mentioned in *subsection (3)* are any changes in the functions of local authorities or in the amounts of their expenses in performing those functions that may have occurred—

(a) in case the current year is the financial year, 2000, in the financial years, 1998 and 1999,

(b) in any other case, in the financial year preceding the current year,

or that are likely to occur in the current year.

(5) The figure mentioned in the proviso to *subsection (3)* is the quotient, rounded up to 3 decimal places, obtained by dividing the consumer price index number relevant to the financial year preceding the current year by the consumer price index number relevant to the financial year, 1998.

(6) Any moneys that the Minister receives, in each financial year, other than moneys from the Fund or moneys provided by the Oireachtas, in connection with the collection of motor vehicle tax, including in connection with the provision of information from records established and maintained under section 60 of the Finance Act, 1993 (as amended by section 86 of the Finance Act, 1994) shall be paid into the Fund by the Minister.

Payments into the Fund by local authorities.

5.—(1) In this section—

“miscellaneous fees and duties” means—

(a) duties imposed by section 21 of the Finance (No. 2) Act, 1992;

(b) fees payable under the European Communities (Vehicle Testing) Regulations, 1991 (S.I. No. 356 of 1991);

(c) fees payable under the Road Traffic (Licensing of Trailers and Semi-Trailers) Regulations, 1982 (S.I. No. 35 of 1982);

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- (d) fees payable to a local authority under the Road Traffic (Public Service Vehicles) Regulations, 1963 (S.I. No. 191 of 1963);
- (e) any other fees which prior to the commencement of section 5 of the Local Government (Financial Provisions) Act, 1997, were payable into a Motor Tax Account; and
- (f) such fees or other moneys as may be prescribed for the purposes of this definition;

“relevant arrangement” means—

- (a) an agreement entered into under section 59 of the Local Government Act, 1955;
- (b) a scheme made pursuant to the Dublin (Preparations for Reorganisation) Regulations, 1993 (S.I. No. 52 of 1993); or
- (c) arrangements made pursuant to Article 5 of the Local Government (Reorganisation) Act, 1985, (County Borough of Galway) Order, 1985 (S.I. No. 426 of 1985).

(2) Notwithstanding anything contained in any other enactment, there shall be paid into the Fund by each local authority the amount of motor vehicle tax, driver licence duties and miscellaneous fees and duties collected by it in each local financial year.

(3) Any amounts required to be paid into the Fund by this section shall be so paid in such manner and at such times as are specified in a direction given by the Minister for the purposes of this section.

(4) A reference in this section to the collection by a local authority of an amount of any tax, fee or duty includes a reference to an amount of any such tax, fee or duty collected by it, under a relevant arrangement, on behalf of another local authority.

(5) A reference in this section to an amount of any tax, fee or duty shall be construed as a reference to the amount of the tax, fee or duty concerned after there has been deducted therefrom any amount under and in accordance with *section 7*.

6.—(1) Whenever and so often as the Minister considers that it is appropriate that such a payment be made in respect of expenses incurred or to be incurred by one or more local authorities in performing its or their functions generally, the Minister may pay out of the Fund to that local authority or those local authorities such an amount of moneys as he or she determines for the purposes of defraying, in whole or in part, the expenses incurred or to be incurred by it or them in performing those functions.

Payments out of the Fund generally.

(2) The Minister may as respects an amount of moneys paid by him or her out of the Fund under *subsection (1)* require the local authority or local authorities concerned to apply the amount or a part thereof in a specified manner in respect of the performance by that local authority or those local authorities of its or their functions in relation to—

- (a) public roads, other than national roads within the meaning of the Roads Act, 1993,

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- (b) the carrying out of works under the Local Government (Roads and Drainage) Act, 1968, or
- (c) such other matters as the Minister may, from time to time, determine in writing,

and the local authority or local authorities shall comply with such a requirement.

(3) The Minister shall cause to be laid before each House of the Oireachtas a copy of any determination under *subsection (2)(c)* as soon as may be after the determination is made.

(4) The Minister may from time to time pay out of the Fund an amount of moneys equal to the expenses incurred by him or her in taking from time to time steps (which the Minister is hereby empowered to take)—

- (a) to promote or secure the making of improvements in the quality of services provided by local authorities, or
- (b) to encourage local authorities to perform their functions in a more economical, efficient and effective manner.

(5) The Minister may from time to time pay out of the Fund such an amount of moneys as he or she determines for the purposes of defraying, in whole or in part, the expenses incurred by him or her, on or after the 1st day of January, 1998, in connection with the collection of motor vehicle tax, including in connection with the provision of information from records established and maintained under section 60 of the Finance Act, 1993 (as amended by section 86 of the Finance Act, 1994).

(6) Any amount of moneys paid out of the Fund under *subsection (4)* or *(5)* shall be paid into, or disposed of for the benefit of, the Exchequer in such manner as the Minister, with the consent of the Minister for Finance, may determine.

(7) The Minister may establish a committee to advise the Minister with respect to the performance by him or her of the functions under *subsection (1)* or *(4)* and a committee so established may advise the Minister accordingly.

(8) Such a committee shall include such and so many officers or members of local authorities as the Minister shall determine for the purposes of this subsection, and may also include such other persons as the Minister determines for that purpose and whom he or she considers otherwise possess qualifications or experience that make them suitable for appointment as such members.

Deduction by local authority of expenses from amounts of motor vehicle tax and other fees and duties.

7.—(1) A local authority may, for the purposes of defraying, in whole or in part, the expenses incurred by it in collecting the tax, duty or fee concerned, deduct from any amount of motor vehicle tax, driver licence duties or miscellaneous fees and duties (within the meaning of *section 5*) collected by it in a local financial year such an amount (if any) as is specified in, or determined in accordance with, a direction given by the Minister for the purposes of this subsection.

(2) A direction referred to in *subsection (1)* may provide that the amount concerned shall be determined in accordance with a specified formula or specified procedures. S.7

8.—(1) In this section—

Amendment of Act
of 1952 and Finance
(No. 2) Act, 1992.

“appointed day” means the day appointed under *subsection (9)* with respect to the relevant licence;

“the substituted Part I” shall be construed in accordance with *subsection (2)*.

(2) The Act of 1952 is hereby amended by the substitution of the Part set out in the *Schedule* to this Act for Part I of the Schedule to the Act of 1952, and the said Part, as so substituted, is referred to hereafter in this section as “the substituted Part I”.

(3) The said amendment shall have effect on and from the days mentioned specified in *subsections (4)* and *(5)* as respects the rates of duty and licences concerned.

(4) Subject to *subsection (5)*, the rates of duty specified in the column of the substituted Part I headed with the letter “A” shall apply as respects licences taken out under section 1 of the Act of 1952 for periods beginning on or after the appointed day.

(5) The rates of duty specified in the column of the substituted Part I headed with the letter “B” shall apply as respects licences taken out under section 1 of the Act of 1952 for periods beginning on or after the 1st day of January, 1999.

(6) Part II of the Schedule to the Act of 1952 is hereby amended—

(a) in paragraph 5(a)(i)—

(i) as respects licences taken out under section 1 of that Act for periods beginning on or after the appointed day, by the substitution of “£11” for “£10”,

(ii) as respects licences taken out under the said section 1 for periods beginning on or after the 1st day of January, 1999, by the substitution of “£12” for “£10”,

(b) in paragraph 5(a)(ii)—

(i) as respects licences taken out under section 1 of that Act for periods beginning on or after the appointed day, by the substitution of “£26” for “£25”,

(ii) as respects licences taken out under the said section 1 for periods beginning on or after the 1st day of January, 1999, by the substitution of “£27” for “£25”.

(7) Section 20 of the Finance (No. 2) Act, 1992, is hereby amended—

(a) in subsection (1), by the substitution of the following subparagraphs for subparagraph (ii) of paragraph (b) (inserted by the Local Government (Financial Provisions) Act, 1997):

“(ii) a vehicle referred to in section 143(1) of the Act of 1992, or

(iii) a vehicle that is being used in a public place solely for the purposes of—

(I) bringing it to the premises of an authorised tester for the purpose of the carrying out of a test in respect of it (in accordance with an appointment made with that tester for the carrying out of such a test at a particular time on a particular date),

(II) bringing it away from the premises of an authorised tester after the test referred to in clause (I) has been completed or, if circumstances preventing the carrying out or completion of that test arise, bringing it away from those premises on those circumstances arising,

(III) bringing it to a premises for the purpose of the carrying out by a person of repair work in respect of it (in accordance with an appointment made with that person for such work to be carried out at a particular time on a particular date): provided that an appointment has been made with an authorised tester for the carrying out of a test in respect of the vehicle subsequent to the said repair work being completed, or

(IV) bringing it away from the premises referred to in clause (III) after the repair work referred to in that clause has been completed or, if circumstances preventing the carrying out or completion of that work arise, bringing it away from those premises on those circumstances arising.”,

and

(b) by the insertion of the following subsections after subsection (1):

“(1A) In subsection (1)—

‘authorised tester’ means a person appointed, in accordance with the provisions of the relevant regulations concerned providing for such appointments to be made, to carry out the tests on vehicles that are required to be carried out by those regulations;

‘relevant regulations’ means regulations that are made by the Minister from time to time under any enactment and which require the carrying out of tests in respect of vehicles, and which are specified in those regulations to be relevant regulations for the purposes of subsection (1)(b)(iii);

‘test’ means a test that is required to be carried out in respect of the vehicle concerned by the relevant regulations.

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(1B) In any proceedings for an offence concerning a S.8 vehicle referred to in paragraph (a) of subsection (1) and the duty of excise imposed by the Act of 1952 referred to in that paragraph, it shall be presumed, until the contrary is proved, that the vehicle is not a vehicle falling within subparagraph (i), (ii) or (iii) of paragraph (b) of that subsection.”.

(8) Section 21(3) of the Finance (No. 2) Act, 1992, is hereby amended—

(a) in paragraph (a)(i)—

- (i) as respects licences referred to in that paragraph taken out for periods beginning on or after the appointed day, by the substitution of “£26” for “£25”,
- (ii) as respects such licences taken out for periods beginning on or after the 1st day of January, 1999, by the substitution of “£27” for “£25”,

(b) in paragraph (a)(ii)—

- (i) as respects licences referred to in that paragraph taken out for periods beginning on or after the appointed day, by the substitution of “£155” for “£150”,
- (ii) as respects such licences taken out for periods beginning on or after the 1st day of January, 1999, by the substitution of “£160” for “£150”,

(c) in paragraph (b)(i)—

- (i) as respects licences referred to in that paragraph taken out for periods beginning on or after the appointed day, by the substitution of “£16” for “£15”,
- (ii) as respects such licences taken out for periods beginning on or after the 1st day of January, 1999, by the substitution of “£17” for “£15”,

(d) in paragraph (b)(ii)—

- (i) as respects licences referred to in that paragraph taken out for periods beginning on or after the appointed day, by the substitution of “£37” for “£35”,
- (ii) as respects such licences taken out for periods beginning on or after the 1st day of January, 1999, by the substitution of “£39” for “£35”.

(9) The Minister shall by order appoint with respect to each of the following, namely—

(a) both the following licences, that is to say—

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- (i) a licence taken out under section 1 of the Act of 1952 in relation to a description of a vehicle referred to in a provision of the substituted Part I (other than *paragraph 4(e)*), and
 - (ii) a licence referred to in *subsection (8)*,
- and
- (b) a licence taken out under section 1 of the Act of 1952 in relation to the description of a vehicle referred to in *paragraph 4(e)* of the substituted Part I,

a day in the financial year, 1998, to be a day appointed under this section and the day so appointed with respect to the kinds of licence referred to in *paragraph (a)* shall be different from the day so appointed with respect to the kind of licence referred to in *paragraph (b)*.

Amendment of sections 14, 15 and 16 of Act of 1994.

9.—(1) Section 14 of the Act of 1994 is hereby amended by the substitution of the following subsection for subsection (3):

“(3) The term of office of each member of every local authority elected at the elections referred to in subsection (1) and which is current on the commencement of *section 9* of the *Local Government Act, 1998*, shall stand extended so as to be in accordance with the holding in the year 1999 of the elections of the members of every such local authority next after such commencement.”.

(2) Subsection (3) of section 15 of the Act of 1994 is hereby amended by the substitution of “1999” for “1998” in each place where it occurs in that subsection, and the said subsection (3), as so amended, is set out in the Table to this subsection.

TABLE

(3) The year 1999 and every year thereafter which is a year in which elections of members of councils of counties are held shall be an election year for the purposes of the Harbours Act, 1946, and the term of office of those members of a harbour authority who are appointed by a local authority referred to in subsection (1) in the year 1994 shall terminate in the year 1999 so as to be in accordance with this subsection and section 14(2) of the Harbours Act, 1946.

(3) Subsection (4) of section 16 of the Act of 1994 is hereby amended by the substitution of “1999” for “1998” in each place where it occurs in that subsection, and the said subsection (4), as so amended, is set out in the Table to this subsection.

TABLE

(4) The year 1999 and every year thereafter which is a year in which local elections are held shall be an election year for the purposes of the Vocational Education Acts, 1930 to 1993, and the term of office of those members of a vocational education committee who are elected by a local authority referred to in subsection (1) in the year 1994 shall terminate in the year 1999 so as to be in accordance with this subsection and section 10(3) of the Vocational Education Act, 1930.

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10.—(1) Section 20 of the Act of 1994 is hereby amended by the substitution of the following subsections for subsections (1) to (5): Amendment of section 20 of Act of 1994.

“(1) (a) An election of members of every local authority shall be held in the year 1999 and every fifth year thereafter.

(b) Nothing in this subsection shall affect Part IV of the Act of 1941, or any order made under that Part.

(2) The term of office of the members of the council of every county and county borough current on the commencement of *section 10* of the *Local Government Act, 1998*, shall stand extended so as to be in accordance with the holding in the year 1999 of the elections of the members of such councils next after such commencement.

(3) The appointments next after the commencement of *section 10* of the *Local Government Act, 1998*, under section 10 of the School Attendance Act, 1926, shall be made in the year 1999 and shall be regarded as quinquennial appointments.

(4) The term of office of the members of a harbour authority (within the meaning of the Harbours Act, 1946), other than those members referred to in section 15, current on the commencement of *section 10* of the *Local Government Act, 1998*, shall stand extended so as to terminate in the year 1999 and be in accordance with this section and section 14(2) of the Harbours Act, 1946.

(5) The term of office of the members of a vocational education committee, other than those members referred to in section 16, current on the commencement of *section 10* of the *Local Government Act, 1998*, shall stand extended so as to terminate in the year 1999 and be in accordance with this section and section 10(3) of the Vocational Education Act, 1930.”.

(2) Nothing in—

(a) subsection (3) (inserted by *subsection (1)*) of section 20 of the Act of 1994 shall operate to prejudice the power of any person, conferred by or under section 10 of the School Attendance Act, 1926, to appoint persons to fill casual vacancies among the membership of a school attendance committee,

(b) any provision to the like effect to the said subsection (3) contained in an Act passed before the commencement of this section shall be regarded as having operated to prejudice the power aforesaid.

11.—(1) Section 2 of the Local Authorities (Officers and Employees) Act, 1926, is hereby amended by the substitution of the following subsection for subsection (1): Appointment of local authority officers and employees.

“(1) (a) In this Act the expression ‘office to which this Act applies’ means every office and employment under a local authority which the Minister shall from time to time, with the concurrence of the Commissioners, declare by order to be an office to which this Act applies.

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- (b) The Minister may, with the concurrence of the Commissioners, by order amend or revoke an order under this subsection (including an order under this paragraph).
- (c) Every order under this subsection shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the order is passed by either such House within the next 21 days on which that House has sat after the order has been laid before it, the order shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.”.

(2) Section 4 of the Local Authorities (Officers and Employees) (Amendment) Act, 1940, shall cease to have effect.

Grant of gratuity in respect of service as a member of a local authority.

- 12.—**(1) (a) A local authority may, subject to and in accordance with a scheme under *subsection (3)*, and the provisions of this section, grant a gratuity (in this section referred to as “a gratuity”) to a person in respect of his or her service as a member of that authority, being service that, in every case, includes service as such a member subsequent to the last ordinary day of retirement of members of that authority prior to the passing of this Act (other than such service after the next ordinary day of retirement of members of that authority after the passing of this Act).
- (b) A local authority shall, in computing the period of service a person has had as a member of that authority for the purposes of determining the amount of a gratuity proposed to be granted to him or her, take into account, in such manner and to such extent, and subject to such conditions or restrictions, as may be specified in a scheme, the period (if any) of service of that person as a member of another local authority.
 - (c) If a period of service of a person as a member of a local authority is concurrent with a period of service by him or her as a member of another local authority, only one such period shall be reckoned for the purposes of determining the amount of a gratuity proposed to be granted to that person, which shall be the period which gives the more favourable result for him or her.
- (2) (a) No more than one gratuity may be granted by a local authority to a person in respect of his or her service as a member of a local authority and where the person is or was a member of more than one local authority the particular local authority that may grant a gratuity to him or her shall be the local authority that is specified in a scheme.
- (b) A gratuity may not be granted by a local authority to a person to whom section 13(1) of the Local Government Act, 1991, falls to be applied at any time subsequent to the passing of this Act.
- (3) The Minister may, with the consent of the Minister for Finance, make a scheme or schemes for the purposes of this section (which or each of which is referred to in this section as “a scheme”).

(4) Without prejudice to the generality of *subsection (3)*, a scheme shall— S.12

- (a) specify the method by which the amount of a gratuity to be granted under this section by a local authority (“the local authority”) shall be determined,
- (b) specify conditions which must be satisfied before a grant of a gratuity may be made (including a condition as to the minimum period of service the person concerned must have had as a member of the local authority),
- (c) provide for the making of an application to the local authority by a person for the grant to him or her of a gratuity,
- (d) specify procedures to be followed, and requirements to be complied with, in relation to the making of such an application (“an application”) and the making by the local authority of a decision in respect of it, and the matters in respect of which provision under this paragraph may be made include—
 - (i) the form in which an application shall be made,
 - (ii) time limits within which an application shall be made,
 - (iii) the notification by a local authority to a person of the making of a decision to grant to him or her a gratuity, and
 - (iv) the revocation by a local authority of such a decision in the event that circumstances specified in the scheme occur (and such circumstances may include the fact that the applicant stands nominated as a candidate in an election of members of that or any other local authority held next after the commencement of this section),
- (e) require a specified officer of a local authority to provide a statement to the members of a local authority concerned of the number of decisions made to grant a gratuity in respect of service by persons as members of the local authority concerned,
- (f) provide for any matters consequential on, or incidental to, the foregoing matters (including the period of time that may elapse between the grant of a gratuity and the payment thereof) or which the Minister considers necessary or expedient to provide for in relation to *subsections (6)* and *(7)*.

(5) A scheme under *subsection (3)* may contain different provisions in relation to different local authorities.

(6) If a person is paid a gratuity by a local authority and that person, at any time after the local elections next after the commencement of this section, becomes a member of that or any other local authority, whether by his or her being elected or his or her being co-opted pursuant to section 11 of the Act of 1994, that person shall, within 14 days after his or her term of office as such member begins, pay the amount of the gratuity to the authority of which he or she becomes a member.

S.12

(7) If a person fails to pay to a local authority the amount of a gratuity in accordance with *subsection (6)*, the authority shall deduct from one or more of the following allowances, remuneration or other moneys such sum or sums as will secure the payment to it of the amount of the gratuity, namely—

(a) any allowance, or amount in respect of expenses, payable to the person pursuant to section 42 or 51 of the Local Government Act, 1991,

(b) such allowances, amounts in respect of expenses or other remuneration as may be payable to the person pursuant to any other enactment (including any enactment passed after the commencement of this section),

(c) such other moneys as may be otherwise payable to the person by the authority from whatever source.

(8) Nothing in the Local Elections Acts, 1974 to 1997, or any instrument made thereunder, shall operate to prevent the grant or payment of a gratuity.

(9) No gratuity shall be granted or paid by a local authority to a person in respect of his or her service as a member of that or any other local authority otherwise than in accordance with the provisions of this section and a scheme or schemes made thereunder.

(10) The Minister may, with the consent of the Minister for Finance, make a scheme amending or revoking a scheme under this section (including a scheme under this subsection).

(11) Every scheme under this section shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the scheme is passed by either such House within the next 21 days on which that House has sat after the scheme has been laid before it, the scheme shall be annulled accordingly but without prejudice to the validity of anything previously done thereunder.

(12) Sub-article (1) of article 14 of the Local Elections Regulations, 1995 (S.I. No. 297 of 1995), is hereby amended by the insertion after “his or her consent” of “in writing”, and the said sub-article (1), as so amended, is set out in the Table to this section.

TABLE

(1) At an election a person may nominate himself or herself as a candidate or may, with his or her consent in writing, be nominated by another person (being a person registered as an elector in the area of the local authority for which the person proposes to nominate the candidate) as a proposer.

Repeals.

13.—Sections 3, 4, 5, 6, 7, 9, 10 and 11 of the Local Government (Financial Provisions) Act, 1997, are hereby repealed.

Expenses.

14.—The expenses incurred by the Minister in the administration of this Act shall, to such extent as may be sanctioned by the Minister for Finance, be paid out of moneys provided by the Oireachtas.

[1998.] *Local Government Act, 1998.* [No. 16.]

15.—(1) This Act may be cited as the Local Government Act, 1998.

Short title,
collective citation,
construction and
commencement.

(2) The Local Government Acts, 1925 to 1997, and this Act may be cited together as the Local Government Acts, 1925 to 1998, and shall be construed together as one.

(3) The Local Elections Acts, 1974 to 1997, and *sections 9* and *10* may be cited together as the Local Elections Acts, 1974 to 1998, and shall be construed together as one.

(4) This Act shall come into operation on such day or days as the Minister may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or different provisions.

SCHEDULE

"Part I

Description of Vehicle

	Rate of Duty	
	A	B
1. Vehicles of the following descriptions not exceeding 500 kilograms in weight unladen:		
(a) bicycles or tricycles (other than tricycles neither constructed nor adapted for use nor used for the carriage of a passenger)	£21	£22
(b) vehicles with three or more wheels neither constructed or adapted for use nor used for the carriage of a driver or passenger	£21	£22.
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	£47	£49.
(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 materials and incapable by reason of their design and construction of exceeding a speed of 50 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)	£412	£425.
(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	£47	£49.

	Rate of Duty		Sch.
	A	B	
(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	£47	£49.	
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	£75	£78	
(ii) more than 20 persons but not more than 40 persons	£100	£103	
(iii) more than 40 persons but not more than 60 persons	£200	£206	
(iv) more than 60 persons	£200	£206.	
(b) Vehicles (other than those referred to in <i>subparagraph (c)</i> 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	£75	£78	
(ii) more than 20 persons but not more than 40 persons	£100	£103	
(iii) more than 40 persons but not more than 60 persons	£200	£206	
(iv) more than 60 persons	£200	£206.	
(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	£47	£49.	

Sch.

	Rate of Duty	
	A	B
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	£47	£49
(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	£47	£49
(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 <i>subparagraph (b)</i> of this paragraph) which are used for haulage in connection with agriculture and for no other purpose	£47	£49
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	£124	£128
(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	£47	£49.

	Rate of Duty		Sch.
	A	B	
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	£52	£54	
(b) being vehicles which are not such electrically propelled vehicles as aforesaid and which have a weight unladen—			
(i) not exceeding 3,000 kilograms	£155	£160	
(ii) exceeding 3,000 kilograms but not exceeding 4,000 kilograms	£196	£202	
(iii) exceeding 4,000 kilograms but not exceeding 5,000 kilograms	£253	£261	
(iv) exceeding 5,000 kilograms but not exceeding 6,000 kilograms	£351	£362	
(v) exceeding 6,000 kilograms but not exceeding 7,000 kilograms	£474	£489	
(vi) exceeding 7,000 kilograms but not exceeding 8,000 kilograms	£598	£616	
(vii) exceeding 8,000 kilograms but not exceeding 20,000 kilograms	£598 plus £140 for each 1,000 kilograms or part thereof in excess of 8,000 kilograms	£616 plus £145 for each 1,000 kilograms or part thereof in excess of 8,000 kilograms	
(viii) exceeding 20,000 kilograms	£2,421	£2,494.	
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	£47	£49	
(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	£47	£49	
(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 user and for no other purpose	£47	£49	
(d) other vehicles to which this paragraph applies—			
(i) with an engine capacity not exceeding 1,000 cubic centimetres	£95	£98	

Sch.

	Rate of Duty	
	A	B
(ii) with an engine capacity exceeding 1,000 cubic centimetres but not exceeding 1,500 cubic centimetres	£12.88 per 100 cubic centi- metres or part thereof	£13.27 per 100 cubic centi- metres or part thereof
(iii) with an engine capacity exceeding 1,500 cubic centimetres but not exceeding 1,700 cubic centimetres	£14.94 per 100 cubic centi- metres or part thereof	£15.39 per 100 cubic centi- metres or part thereof
(iv) with an engine capacity exceeding 1,700 cubic centimetres but not exceeding 2,000 cubic centimetres	£16.48 per 100 cubic centi- metres or part thereof	£16.98 per 100 cubic centi- metres or part thereof
(v) with an engine capacity exceeding 2,000 cubic centimetres but not exceeding 2,500 cubic centimetres	£20.09 per 100 cubic centi- metres or part thereof	£20.70 per 100 cubic centi- metres or part thereof
(vi) with an engine capacity exceeding 2,500 cubic centimetres but not exceeding 3,000 cubic centimetres	£22.66 per 100 cubic centi- metres or part thereof	£23.34 per 100 cubic centi- metres or part thereof
(vii) with an engine capacity exceeding 3,000 cubic centimetres	£824	£849
(viii) electrically propelled	£95	£98:

Provided that where the rate of duty so specified in any case equals a number of whole pounds and a fraction of a pound, the fraction of a pound shall be regarded as a whole pound."