



Number 23 of 2008

APPROPRIATION ACT 2008

ARRANGEMENT OF SECTIONS

Section

1. Appropriation of sums voted for supply services, totalling €50,049,646,000.
2. Deferred surrender relating to capital supply services, totalling €128,453,000.
3. Financial resolutions passed by Dáil Éireann on 14 October 2008.
4. Short title.

SCHEDULE 1

APPROPRIATION OF SUMS VOTED FOR SUPPLY SERVICES

SCHEDULE 2

DEFERRED SURRENDER RELATING TO CAPITAL SUPPLY SERVICES

[No. 23.]

Appropriation Act 2008.

[2008.]

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	



Number 23 of 2008

APPROPRIATION ACT 2008

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 AND TO MAKE PROVISION IN RELATION TO THE FINANCIAL RESOLUTIONS PASSED BY DÁIL ÉIREANN ON 14 OCTOBER 2008.

[18th December, 2008]

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 fifty thousand and forty-nine million, six hundred and forty-six thousand euro for the service of the year ending on 31 December 2008 are appropriated for the services and purposes expressed in *Schedule 1*.

Appropriation of sums voted for supply services, totalling €50,049,646,000.

(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 four thousand, four hundred and seventy-two million seven hundred and ninety-nine 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 2009, and the related votes and titles in respect of each of those sums, amounting in the aggregate to the sum of one hundred and twenty-eight million, four hundred and fifty-three thousand euro.

Deferred surrender relating to capital supply services, totalling €128,453,000.

Financial resolutions passed by Dáil Éireann on 14 October 2008.

3.—(1) The legislation required to give effect to the financial resolutions passed by Dáil Éireann on 14 October 2008 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 2009 if not enacted by 31 December 2008.

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

- (a) Financial Resolution No. 1 (which relates to income tax and to the introduction of an income levy);
- (b) Financial Resolution No. 2 (which relates to income tax and to an increase in the rate of mortgage interest relief for first time buyers and reduction in the rate for non-first time buyers);
- (c) Financial Resolution No. 3 (which relates to income tax and to an increase in the specified rate for preferential loans, other than home loans);
- (d) Financial Resolution No. 4 (which relates to value-added-tax and to an increase in the standard rate);
- (e) Financial Resolution No. 5 (which relates to an increase in excise duties on tobacco and tobacco products);
- (f) Financial Resolution No. 6 (which relates to an increase in excise duty on wine and a reduction in excise duty on low alcohol beers and cider);
- (g) Financial Resolution No. 7 (which relates to excise duty and an increase in the mineral oil tax on petrol);
- (h) Financial Resolution No. 8 (which relates to excise duty and an increase in betting duty rate);
- (i) Financial Resolution No. 9 (which relates to a reduction in the earnings limit in relation to certain pension contributions);
- (j) Financial Resolution No. 10 (which relates to an increase in deposit interest retention tax);
- (k) Financial Resolution No. 11 (which relates to an increase in exit tax rate on life assurance policies and investment undertakings);
- (l) Financial Resolution No. 12 (which relates to an increase in the capital gains tax rate);
- (m) Financial Resolution No. 13 (which relates to an increase in stamp duty rates on cheques and other bills of exchange);
- (n) Financial Resolution No. 14 (which relates to excise duty and to an increase in motor tax rates).

Short title.

4.—This Act may be cited as the Appropriation Act 2008.

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 2008.

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.....	3,535,000	
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	42,206,000	100,000
3	For the salaries and expenses of the Office of the Attorney General, including a grant-in-aid	19,551,000	8,000
4	For the salaries and expenses of the Central Statistics Office	51,130,000	740,000
5	For the salaries and expenses of the Office of the Comptroller and Auditor General	10,164,000	4,285,000
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	96,360,000	8,550,000
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.	265,159,000	69,000,000
8	For the salaries and expenses of the Office of the Appeal Commissioners	671,000	
9	For the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office	444,818,000	42,800,000

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 the payment of certain grants and for the recoupment of certain expenditure in connection with flood relief	659,017,000	21,808,000
11	For the salaries and expenses of the State Laboratory	10,488,000	150,000
12	For Secret Service	818,000	
13	For the salaries and expenses of the Office of the Chief State Solicitor.....	41,283,000	500,000
14	For the salaries and expenses of the Office of the Director of Public Prosecutions	44,522,000	15,000
15	For the salaries and expenses of the Valuation Office and certain minor services	12,096,000	1,638,000
16	For the salaries and expenses of the Public Appointments Service	15,162,000	150,000
17	For the salaries and expenses of the Office of the Commission for Public Service Appointments.....	1,437,000	
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	8,773,000	5,000
19	For the salaries and expenses of the Office of the Minister for Justice, Equality 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	480,410,000	27,917,000
20	For the salaries and expenses of the Garda Síochána, including pensions, etc.; for payments of compensation and other expenses arising out of service in the Local Security Force, for the payment of certain witnesses' expenses, and for payment of a grant-in-aid	1,577,538,000	53,539,000
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	404,167,000	2,179,000

Vote No.	Title	Sums not exceeding	
		Supply Grants	Appropriations-in-aid
(1)	(2)	(3)	(4)
		€	€
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	107,261,000	38,935,000
23	For the salaries and expenses of the Property Registration Authority	46,820,000	
24	For the salaries and expenses of the Charitable Donations and Bequests Office.....	481,000	1,000
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	3,183,750,000	14,517,000
26	For the salaries and expenses of the Office of the Minister for Education and Science, for certain services administered by that Office, and for payment of certain grants and grants-in-aid	9,068,952,000	249,843,000
27	For the salaries and expenses of the Office of the Minister for Community, Rural and Gaeltacht Affairs, for certain services administered by that Office, and for the payment of certain grants.....	508,595,000	48,480,000
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	233,437,000	39,000,000
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	814,050,000	150,000
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	289,037,000	247,024,000

Vote No.	Title	Sums not exceeding	
		Supply Grants	Appropriations-in-aid
(1)	(2)	(3)	(4)
		€	€
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.....	1,699,921,000	413,367,000
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	3,226,494,000	610,889,000
33	For the salaries and expenses of the National Gallery, including grants-in-aid	12,610,000	1,000
34	For the salaries and expenses of the Office of the Minister for Enterprise, Trade and Employment, 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.....	1,492,917,000	95,439,000
35	For the salaries and expenses of the Office of the Minister for Arts, Sport and Tourism, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid.....	700,162,000	1,765,000
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 ..	875,111,000	13,015,000
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	196,803,000	6,900,000
38	For the salaries and expenses of the Office of the Minister for Social and Family Affairs, for certain services administered by that Office and for certain grants including a grant-in-aid.	9,447,217,000	184,530,000
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	529,282,000	1,000

Vote No.	Title	Sums not exceeding	
		Supply Grants	Appropriations-in-aid
(1)	(2)	(3)	(4)
		€	€
40	For the salaries and expenses of the Health Service Executive and certain other services administered by the Executive, including miscellaneous grants	12,752,045,000	2,255,275,000
41	For the provision of certain services in respect of children and youth affairs, including miscellaneous grants and grants-in-aid	675,396,000	20,283,000
	Total of Schedule 1 ...	50,049,646,000	4,472,799,000

Section 2.

SCHEDULE 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 2009 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
23	For the salaries and expenses of the Property Registration Authority.....	350,000
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..	6,277,000
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 the payment of certain grants and sundry grants-in-aid, and for the payment of certain grants under cash-limited schemes.....	15,500,000
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	78,500,000
34	For the salaries and expenses of the Office of the Minister for Enterprise, Trade and Employment, 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	18,326,000
35	For the salaries and expenses of the Office of the Minister for Arts, Sport and Tourism, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid	1,500,000
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	3,000,000
	Total of Schedule 2 ...	128,453,000