

Finance Bill 2018. Captured in full.

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Measures not announced in Budget 2019

Finance Bill 2018 contains some measures that were not announced on Budget Day, which include:



Technical amendments to facilitate PAYE modernisation



Increase in the value of specific tax credits, reliefs and rate bands to resolve "Week 53 payday" issues



Introduction of minimum continuous rental period of 29 days to qualify for Rent-a-Room relief



Amendment to income tax relief for investment in certain corporate trades under the Employment Investment Initiative (EII) and Start-Up Relief for Entrepreneurs (SURE)



Extension of anti-avoidance measures applying to certain loans made by close companies



Technical amendments to clarify the operation of the relief for capital expenditure on certain intangible assets (S291A)



Extension of CGT relief on disposal of a site to a child to include the child's spouse or civil partner



Measures to ensure compliance of certain agri-taxation provisions with EU State Aid rules



Extension of 4 year time limit on tax assessments in cases of bilateral Mutual Agreement Procedures between Ireland and its tax treaty partners