



COUNCILLORS REPORT ON CONFERENCE WHICH THEY ATTENDED
REQUIRED TO BE COMPLETED UNDER SECTION 142(5) (f) and (fa) OF THE
LOCAL GOVERNMENT ACT 2001

Organiser of Conference Celtic Conferences
Name of Conference Finance Act 2015
Location of Conference Carlingford, Co. Louth
Date of Conference 8-10 January 2016

Summary of Conference Content

The Finance Act was signed into Law on the 23/12/2015

The main changes that may affect people living in Ireland are set out below.

Taxation

Income tax

The **Home Carer's Tax Credit** that is given to married couples or civil partners where one spouse or civil partner works in the home caring for a dependent person is increasing from €810 to €1,000 for 2016. The home carer's income threshold is increasing from €5,080 to €7,200.

A **new Earned Income Credit** of €550 is being introduced for taxpayers earning self-employed trading or professional income in certain cases and to business owner/managers who are ineligible for a PAYE credit on their salary income.

Universal Social Charge (USC)

Incomes of €13,000 (was €12,012) or less will be exempt from USC in 2016. Once your income is over this limit, you will pay the relevant rate of USC on all of your income. The rates and thresholds for USC will change as follows:

2015		2016	
Income up to €12,012	1.5%	Income up to €12,012	1%

€12,012.01 to €17,576.00	3.5%	€12,012.01 to €18,668.00	3%
€17,576.01 to €70,044.00	7%	€18,668.00 to €70,044.00	5.5%
Income above €70,044.01	8%	Income above €70,044.01	8%
Self-employed income in excess of €100,000.01	11%	Self-employed income in excess of €100,000.01	11%

Medical card holders and people aged 70 years and over whose aggregate income does not exceed €60,000 will pay a reduced rate as follows:

- The first €12,012 @ 1%
- Income over €12,012.01 @ 3%

PRSI

Employee PRSI

A new **weekly tapered PRSI credit of €12** is being introduced for employees insured at Class A whose earnings are between €352.01 and €424 in a week. A similar PRSI credit will apply to Class E and Class H employees with weekly earnings between €352.01 and €422 or €424, respectively.

The maximum PRSI credit of €12 per week applies to gross weekly earnings of €352.01. A person earning €352.01 pays €14.08 PRSI (4%). After the €12 credit is deducted they will pay PRSI of €2.08.

For people earning between €352.01 and €424, the credit of €12 is reduced by one-sixth of earnings over €352.01. For example, a person earning €377 would get a PRSI credit of €7.83 – this is one-sixth of the difference between €377 and €352.01 subtracted from the maximum credit of €12. There is no PRSI credit once earnings exceed €424 (January 2016). This provision will reduce the weekly PRSI bill for over 88,000 employees.

Employer PRSI

The lower 8.5% Class A rate of employer PRSI will apply to weekly earnings up to €376. This threshold will increase from the current €356 (January 2016). This provision will benefit 26,000 employers. These PRSI provisions will cost €21 million in 2016.

Excise duties

The excise duty on a **packet of 20 cigarettes** is increasing by 50 cent (including VAT) with a pro-rata increase on other tobacco products, with effect from midnight on 13 October 2015.

The rate of **Motor Tax** is being reduced for all vehicles above 4,000kgs, with a new annual rate of €500 for vehicle between 4,000kgs and 12,000kgs and €900 for vehicles over 12,000kgs.

Capital Acquisitions Tax

The Group A tax-free threshold, which applies primarily to gifts and inheritances from parents to their children, is being increased from €225,000 to €280,000. This increase applies in respect of gifts or inheritances received on or after 14 October 2015.

Stamp duty

The current €2.50 per annum **charge on ATM cards** and €5 on combined (ATM and debit) cards is being abolished from 1 January 2016.

A **new 12 cent fee per ATM withdrawal** is being introduced from 1 January 2016. The total fee paid per annum per card will be capped at €2.50 on ATM cards and €5 on combined (ATM and debit) cards.

Contactless payments

The transaction limit on contactless payments is being increased from €15 to €30 on 31 October 2015.

Local Property Tax (LPT)

Following a review of the Local Property Tax, it is proposed that the revaluation date for the Local Property Tax should be postponed from 2016 to 2019. The postponement of the date means that home owners will continue to pay LPT based on the original valuations that applied for 2013-2016.

The review also proposes some changes as regards exemptions from LPT for properties significantly affected by pyrite.

Other income tax measures

The **Home Renovation Incentive** is being extended until 31 December 2016.

The changes announced to the **Employment and Investment Incentive scheme** in Budget 2015 are being commenced and the scheme is being amended to include expansion works on existing nursing homes.

General Stock Relief, Stock Relief for Young Trained Farmers, Stock Relief for Registered Farm Partnerships and the **Stamp Duty Exemption for Young Trained Farmers** are being extended until 31 December 2018.

A **new farm succession transfer partnership model** is being introduced, subject to EU State Aid approval.

Profits or gains from the occupation of **woodlands** are being removed from the high earners' restriction.

Social Welfare

The total social protection budget in 2016 will increase by over €250 million. Total expenditure in 2016 will be €19.638 billion.

Payments to families and children

An extra €98 million is being provided to support families with children in 2016.

Paternity Benefit

A new Paternity Benefit is being introduced for fathers availing of the new 2 weeks' statutory paternity leave. It will be paid at €230 per week in respect of births from September 2016. The PRSI contribution conditions will be the same as those for Maternity Benefit (September 2016).

Child Benefit

The rate of Child Benefit will increase by €5 to €140 per month for each child (January 2016). Families with twins receive one and a half times the normal monthly rate for each child. Families with multiple births receive Child Benefit at double the normal monthly rate for each child.

Family Income Supplement (FIS)

Family Income Supplement thresholds will be increased by €5 for each of the first two children per week. The threshold for the third and all other children will increase by €10 (January 2016).

The level of FIS payment will continue to be based on 60% of the shortfall between net weekly family income and the applicable weekly family threshold. This measure will cost €18 million. It will benefit nearly 60,000 families and over 131,000 children. It will also result in an additional 1,500 households and 3,365 children becoming eligible for FIS.

School Meals Programme

An additional €3 million is being provided towards the School Meals Programme, increasing the funding to €42 million in 2016.

Older people and carers

State pensions

The **weekly rate for people getting State pensions** will increase by €3 per week. Payments to carers and widowers, widows and surviving civil partners aged over 66 will also increase by €3 per week (January 2016).

Increases for Qualified Adults aged under 66 years will go up by €2 and increases for qualified adults aged 66 years or over will go up by €2.70 (January 2016). These changes will benefit 583,000 recipients of payments and 93,500 dependants.

Carers

The name of the **Respite Care Grant** will be changed to the **Carer's Support Grant** to better reflect how it is used by recipients. The grant will increase by €325 to €1,700 per year for each person being cared for (June 2016). This will benefit 86,000 carers.

Carer's Allowance will be paid for 12 weeks (currently 6 weeks) after the death of the person being cared for (January 2016).

Free travel

There is €3 million in additional funding for the Free Travel Scheme in 2016. This provision will provide for the increased numbers of people eligible for the scheme.

People of working age

Jobseeker's Transitional payment

The earnings disregard for Jobseeker's Transitional payment will increase from €60 to €90 per week for existing and new recipients. All earnings above €90 will be assessed at 50% rather than the current assessment of 60% (January 2016). This measure will cost €8 million a year and will benefit 5,900 people in 2016.

Employment activation

There will be an increase of €2.50 per week in top-up payments paid towards meals and travel costs for Community Employment (CE), Rural Social Scheme (RSS), Gateway, Job Initiative, Tús and JobBridge participants (January 2016). This will benefit 43,000 people across these five activation schemes.

Fuel Allowance

Fuel Allowance will increase by €2.50 per week to €22.50 per week. Fuel Allowance is paid to people getting long-term social welfare payments - including pensioners, people with disabilities, people parenting alone and jobseekers (January 2016). This provision will benefit 381,000 households.

Christmas Bonus

A 75% Christmas Bonus will be paid in December 2015 to people getting a long-term social welfare payment (minimum payment of €20).

Pay-Related Social Insurance (PRSI)

Employee PRSI

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Housing, Employment and Business, Education and Training

Housing

A total of €811 million is allocated for housing programmes and the continued delivery of the **Social Housing Strategy 2020**. In addition, local authorities will directly provide some €112 million in funding to meet housing needs.

NAMA is to work with developers to deliver a target of 20,000 residential units before the end of 2020. 90% of these units will be in the Greater Dublin Area and approximately 75% of them will be houses, mainly starter homes. This will require funding of the order of €4.5 billion.

Funding for the **Seniors Alert programme** is increased by 10%, to provide 10,000 monitored alarms for older people.

A new **affordable rental pilot scheme** will be funded by €10 million from the proceeds of the sale of Bord Gáis Eireann.

Social housing

The current allocation for **social housing** is being increased by €69 million to €414 million, with a view to securing accommodation for an additional 14,000 households.

It is planned to provide **over 9,500 social housing units** by 2018, funded through direct investment and public/private partnership, with over 3,100 of these social housing units to be provided in 2016. Local authorities are to provide **more than 1,000 new housing units** through a programme of construction and acquisitions.

Under the **Capital Assistance Scheme (CAS)** some 450 units are to be provided for people with specific needs in 2016.

€47.7 million is allocated for the **Housing Assistance Payment (HAP)** in 2016, with a target of 10,000 households for transfer to HAP. €135 million is allocated for the **Rental Accommodation Scheme (RAS)** with a target of 1,000 new RAS transfers.

€70 million is provided for **upgrading the energy efficiency of social housing stock**. It is expected that 1,500 vacant **social housing units will be refurbished** and brought back to productive use. A total of €85 million will be provided for regeneration/remedial works in disadvantaged communities in 2016.

€17 million is allocated for the **mortgage-to-rent scheme**.

Traveller accommodation and support

€4.3 million is being provided for **Traveller accommodation and support services** and €5.5 million is being provided for a range of **Traveller-specific accommodation schemes**.

Homelessness

The current allocation for **addressing homelessness** is increased by €17 million to €70 million. Funding is available under the Capital Plan to provide **500 modular housing units** for homeless families. Rent limits for the **Homeless HAP Pilot** in Dublin will be increased.

Adaptations and remediation

€45 million is provided for approximately 8,500 **housing adaptation grants for older people and people with a disability**. €19 million is provided for the **Pyrite Remediation Scheme**. €5 million is provided towards a new **Lead Remediation Grant Scheme** to help homeowners in addressing the issue of lead in their drinking water.

Local Property Tax (LPT)

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Housing tax reliefs

The **Home Renovation Incentive** is being extended until 31 December 2016.

Rent Tax Relief will continue to be reduced, as announced in Budget 2011:

Maximum qualifying amounts for 2016

Single under 55 years	€400
Single over 55 years	€800
Married or in a Civil Partnership, Widowed or a Surviving Civil Partner, under 55 years	€800
Married or in a Civil Partnership, Widowed or a Surviving Civil Partner, over 55 years	€1,600

No new changes were announced to **Mortgage Interest Relief**, which only applies to mortgages taken out by 31 December 2012. The previously announced rates and ceilings will apply in 2016 in accordance with the [tables published by Revenue](#).

Employment

Minimum wage

From 1 January 2016, the statutory minimum wage will increase to €9.15 from €8.65 per hour.

Paternity leave

Statutory paternity leave of 2 weeks is to be introduced, together with a new Paternity Benefit, in respect of births from September 2016.

Small and medium businesses

Extension of 3-year corporation tax relief for start-up companies

This measure provides relief from corporation tax on trading income (and certain capital gains) of new start-up companies in the first 3 years of trading. This relief is being extended to 2018.

Earned Income Credit

An Earned Income Credit of €550 is being introduced for taxpayers earning self-employed trading or professional income and for business owners or managers who are ineligible for a PAYE credit on their salary income.

Revised CGT entrepreneur's relief

A reduced rate of Capital Gains Tax (CGT) is being introduced for individuals who propose to sell their business. A lower CGT rate of 20% will apply to the net chargeable gains arising on disposals of assets comprising the whole or a discrete part of a trade or business, subject to a lifetime limit of €1 million on such gains, with effect from 1 January 2016.

Reduced fees for card payments

Interchange fees are charged to retailers for both debit and credit card transactions. To reduce the costs to retailers of accepting card payments, a maximum fee limit is now being set on interchange for both debit and credit cards. Both of these limits will come into force on 9 December 2015. Some smaller schemes will be exempted from these new limits until 9 December 2016, to give them time to restructure their business models as required.

Employment And Investment Incentive (EII) and Start Up Relief For Entrepreneurs (SURE)

The EII and SURE are being amended to comply with State aid rules. In addition, expansion works to existing nursing homes will qualify for the EII and the changes announced to the EII in Budget 2015 are being commenced from 13 October 2015.

Knowledge Development Box

The Knowledge Development Box (KDB) is being introduced to encourage companies to develop intellectual property in Ireland. The KDB will provide that a corporation tax rate of 6.25% will apply to the profits arising to certain intellectual property assets which are the result of qualifying research and development activity that is carried out in Ireland.

Excise duty relief for microbreweries

The tax relief reducing the standard rate of Alcohol Products Tax by 50% on beer produced in microbreweries will now be available upfront as well as through a rebate.

Valued Added Tax (VAT)

The 9% rate of VAT is being retained for tourism-related activities.

Supports for unemployed people

Employment schemes

Participants on Community Employment, Rural Social Scheme, Tús, Gateway and JobBridge will receive a top up payment of €2.50 per week towards meals and travel costs from January 2016.

Education and Training

Childcare

From September 2016, the **Early Childhood Care and Education (ECCE) Scheme** will be extended to children aged between 3 years and 5 years 6 months, or until they start primary school. Children will be able to enroll in pre-school at three different points in the year (September, January and April) in order to access the scheme.

The number of places available under the **Community Childcare Subvention Programme** will increase to 8,000.

A number of **supports to enable children with disabilities to fully participate in pre-school care and education** will be phased in during 2016 at a cost of €15 million. Supports will include grants for equipment, appliances, minor alterations, access to therapeutic intervention and training for childcare staff.

€3.5 million is to be provided for **measures to improve quality in childcare**.

A new **single affordable childcare programme** will be developed to replace the existing Community Childcare Subvention (CCS), After-School Childcare (ASCC) Scheme, Childcare Education and Training Support (CETS) programme and Community Employment Childcare (CEC) programme. Work on the programme will begin immediately, so that it can be in place by 2017.

A €3 million capital fund will be available to providers who need minor funding to develop **after-school care services** using existing school and other accessible community facilities.

Education

Pupil/teacher ratios will reduce to 27:1 in primary schools and 18.7:1 in secondary schools.

New education posts will be created. There will be 2,260 new classroom teachers, including 600 new resource teachers.

Funding for the **School Meals Programme** will increase by €3 million.

€3 million will be allocated to support disadvantaged students including the **Student Assistance Fund** in higher education.

Training

The National Training Fund allocation will include €10.5 million for **apprenticeships** in new areas and increased registrations in existing areas.

Health, Justice, Other Announcements

Health

Free GP care will be introduced for all children under 12 years of age, subject to negotiation with the Irish Medical Organisation.

€8 million is allocated to improve **availability of therapeutic services for children**, including speech and language therapy.

The **National Women and Infants Programme** will be set up in 2016 to standardise and improve maternity care across all maternity units.

Funding will be allocated to provide extra **Community First Responder teams** and increase the number of paramedics.

€2 million will be allocated to make the **Emergency Aeromedical Service** permanent.

Justice

600 new Gardaí are to be recruited in 2016.

There are significant **increases in funding** for the Victims of Crime Office, Forensic Science Ireland, the Courts Service, the Charities Regulator, the Legal Aid Board, the Office of Data Protection Commissioner, and Cosc - The National Office for the Prevention of Domestic, Sexual and Gender-based Violence.

The funding for **Garda surveillance of criminal activity and special operations** is being increased.

The budget to support **Community Alert** and **Crimestoppers** is being doubled.

Other Announcements

Arts and heritage

Over €48 million will be allocated to the **Ireland 2016 Centenary Programme**, including almost €31 million for major capital works.

An additional €8 million will be allocated to a **cultural infrastructure programme** to fund a new scheme of grants to existing regional arts and cultural centres and funding for the Cork Event Centre.

The cap on eligible expenditure for **film tax relief** is increased to €70 million.

Irish Refugee Protection Programme

An allocation of €25 million has been provided for accommodation, additional staffing, integration programmes, and new Emergency Resettlement and Orientation Centres.

International aid

An increase of €40 million for Official Development Assistance (to €640 million) has been announced, including an increase of €10 million in the Irish Aid budget.

Bank levy

The expiry date of the Financial Institutions Levy is extended, from the end of 2016 to 2021. This will raise an additional €750 million.

Pension fund levy

The pension fund levy of 0.15% introduced for 2014 and 2015 will end in 2015 and not apply in 2016. The original 0.6% levy ended in 2014.

Climate change

There is an allocation of €2 million for the International Green Climate Fund.

Signed: D. Butler

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Organiser of Conference ESPERANZA ENTERPRISES
Name of Conference CHANGES TO COMMUNITY DEVELOPMENT
Location of Conference THE CONNACHT HOTEL GALWAY
Date of Conference FRI 31st July to SAT 1st Aug.

Summary of Conference Content

Very good discussion on the following
LCDA
LEC.P.
P.P.N.
SICAP.

Signed: Eddie Ryan.

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Organiser of Conference ESPERANZA ENTERPRISES
Name of Conference PLANNING AND BUILDING REGULATIONS
Location of Conference THE CORMACK HOTEL, DUBLIN RD, SALWAY,
Date of Conference MON 27th JULY TO TUE 28th JULY 2015.

Summary of Conference Content

Very good discussion on the following
Building Regulations
Planning & Building Regulations
Radon
Conservation of Fuel and Energy
Fire Safety & Certificates
Disability Access Certificates
Commencement Notices
Construction Products

Signed: Eddie Ryan.

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Organiser of Conference CELTIC CONFERENCES.

Name of Conference THE LOBBING ACT 2015.

Location of Conference CARLINGFORD CO LOUTH.

Date of Conference 20th - 22nd NOV 2015.

Summary of Conference Content

We received a presentation and overview
view of the main provisions of the
lobbing act. There were a number
of discussions one being on ^{how} ~~what~~ is
the LOBBING ACT being carried out.
and the issues involved in LOBBING.

Signed:



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Organiser of Conference Celtic Conference

Name of Conference Finance Act 2015

Location of Conference Cashweg Road, Co. Leith

Date of Conference 5th - 10th January

Summary of Conference Content

The conference included an overview on the new TAXATION changes, while also providing update on the changes agreed for various social welfare entitlements,

issues such as the use changes, the local property tax and incentives such as the "Home Renovation" scheme were also debated

Signed: Paul Redden

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Organiser of Conference Celtic Conferences

Name of Conference The Lobbying Act 2015

Location of Conference Co Louth.

Date of Conference 20th - 22nd Nov 2015

Summary of Conference Content

A Lot of Discussions took place regarding the Act. we received a - Detailed Document regarding same. I would Ask that all local authority members be Briefed on this Act at Council level. Questions were asked and To be honest I was not still very clear as to ~~to~~ how it will be implemented.

Signed: Don Goh

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Organiser of Conference CELTIC CONFERENCES
Name of Conference FINANCE ACT 2015
Location of Conference CARLINGFORD, CO. DUB.
Date of Conference 8th to 10th Jan 2016

Summary of Conference Content

All aspects of the Finance Act 2015 were fully discussed and debated on as follows -

- (1) Taxation - Income tax, USC, PRSI, Excise duties, Capital Acquisitions Tax, Stamp Duty, Contactless payments, RPT, Home Renovation Incentive, Employment + Investment Incent. Scheme, Young Farmer Reliefs and Incentives, Succession etc.
- (2) Social Welfare - Family/Children payments, Paternity Benefit, Child Benefit, FIS, School Meals, Old People's PPSI, Carers Fuel Travel, Gibbetiers, Fuel Xmas Bonus
- (3) Housing + Employment Business Technical + Training - Including Social Housing, Travel Accommodation, Social/Med Reserves, Entrepreneur Relief, Employment and Investment Incentives, Start up Relief, VAT, Support for unemployed business and childcare, community and affordable schools, P.T. ratio
- Health Justice Focus - Fuel GA 12, Gardai, Arts + Heritage

Signed: Micheal Sheehan

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Copies of Finance Act lodged with HR concerning the above items we discussed and debated most informatively, especially at the Conference.
If further explanation required I can provide it. Micheal Sheehan