

O'Rourke, Sharon

Subject: FW: Legal News for In House Counsel - 12 March 2007

Please see attached.

Regards

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MOP Legal News

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- Finance Bill Progresses
- Planning Exemptions for Energy Structures
- Tolling of National Roads and Motorways

Finance Bill Progresses

The *Finance Bill 2007* has passed all stages in Dail Eireann and will be shortly be considered by the Seanad. Further amendments were made at Report Stage in Dail Eireann. These included:

- Changes in respect of the tax treatment of income derived from patent royalties
- Changes to Farm Consolidation Relief
- Clarification of the status of "recognised intermediaries" for the purposes of the provisions on uncertificated securities

Planning Exemptions for Energy Structures

The Minister for the Environment, Heritage and Local Government has published Regulations extending the classes of exemptions under the Planning Acts to include certain structures used for the generation of renewable energy.

The exemptions are subject to various conditions. The exempted structures include wind turbines, solar heat pumps and

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biomass generators. *Planning and Development Regulations 2007 (SI 83/2007)*.

Tolling of National Roads and Motorways

The *Roads Bill 2007* which has just been published sets out a statutory framework for the implementation of free flow open road tolling (also known as "barrier free" tolling) on toll based national roads. The Bill provides appropriate deterrents for non payment of tolls.

The Bill also includes measures to provide for the re-designation of certain high quality dual carriageways to be motorways for the provision of services in rest areas on the national road network. The Bill also includes technical amendments to provisions of the Roads Act 1993 and the Taxi Regulation Act 2003.

Back

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