

Certain Property Based Tax Exemptions and Incomes Exempt from Tax

Tax Year	2020	2020	2020	2019	2019	2019	2018	2018	2018
Incentive	Amount claimed €M	Maximum tax cost assumed at 40% for Inc.Tax and 12.5% for CT €M	Number of Claimants	Amount claimed €M	Maximum tax cost assumed at 40% for Inc.Tax and 12.5% for CT €M	Number of Claimants	Amount claimed €M	Maximum tax cost assumed at 40% for Inc.Tax and 12.5% for CT €M	Number of Claimants
Urban renewal	22.6	8.9	526	29.8	10.9	716	42.8	15.3	901
Town Renewal	6.5	2.6	150	8.2	3.2	226	13.2	4.8	320
Seaside Resorts	0.9	0.3	22	1.7	0.7	31	1.3	0.5	38
Rural Renewal	10.9	4.2	329	15.7	5.3	448	20.9	6.9	615
Multi-storey car parks	0.3	0.1	N/A	0.4	0.2	N/A	0.4	0.1	N/A
Living Over the shop	0.9	0.1	N/A	0.3	0.1	13	0.5	0.2	22
Enterprise Areas	0.1	0.0	N/A	0.4	0.2	12	0.4	0.2	11
Park and Ride	0.6	0.2	N/A	0.6	0.2	N/A	0.7	0.3	N/A
Holiday Cottages	0.1	0.1	10	0.4	0.2	14	0.7	0.3	28
Hotels	1.4	0.5	15	5.7	2.2	21	2.0	0.8	33
Nursing Homes	1.3	0.5	16	1.4	0.6	17	1.6	0.6	29
Housing for the Elderly/infirm	0.0	0.0	0	0.1	0.1	N/A	0.2	0.1	N/A
Hostels	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0
Guest houses	0.0	0.0	0	0.1	0.0	N/A	0.1	0.0	N/A
Convalescent Homes	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0
Qualifying Private Hospitals	0.1	0.0	N/A	0.4	0.1	N/A	0.6	0.2	15
Qualifying sports injury clinics	0.0	0.0	0	0.0	0.0	0	0.2	0.1	N/A
Buildings Used for certain childcare purposes	0.4	0.2	12	0.4	0.2	26	2.7	0.9	30
Qualifying Hospitals	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0
Qualifying Mental Health Centres	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0
Student Accommodation	14.5	5.4	137	16.2	6.4	174	19.1	7.6	195
Caravan Camps	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0
Mid-Shannon Corridor Tourism Infrastructure	0.3	0.1	N/A	0.2	0.1	N/A	0.5	0.2	N/A
Living City	1.1	0.3	50	1.5	0.5	60	0.5	0.2	29
Woodlands	84.7	27.1	8,493	90.7	29.5	9,391	125.0	34.2	9,417
Patents*									
Other Property Incentives	3.5	1.4	125	5.1	2.0	186	6.7	2.5	211
Childcare Services or a Fitness Centre to employees	0.1	0.0	N/A						
Totals	150.2	52.2	9,913	179.4	62.5	11,356	240.2	76.1	11,914

Certain Property Based Tax Exemptions and Incomes Exempt from Tax

Tax Year	2017	2017	2017	2016	2016	2016	2015	2015	2015
Incentive	Amount claimed €M	Maximum tax cost assumed at 40% for Inc.Tax and 12.5% for CT €M	Number of Claimants	Amount claimed €M	Maximum tax cost assumed at 40% for Inc.Tax and 12.5% for CT €M	Number of Claimants	Amount claimed €M	Maximum tax cost assumed at 41% for Inc.Tax and 12.5% for CT €M	Number of Claimants
Urban renewal	58.8	23.0	1,137	78.3	28.5	1,421	83.9	29.8	1,728
Town Renewal	13.4	5.1	405	22.2	7.7	485	26.8	8.6	552
Seaside Resorts	1.9	0.8	69	2.6	1.0	93	3.4	1.4	136
Rural Renewal	22.7	8.6	801	32.8	11.3	1,170	39.7	14.1	1,579
Multi-storey car parks	0.9	0.3	11	1.1	0.4	18	1.5	0.5	30
Living Over the shop	0.9	0.3	29	0.9	0.4	28	0.7	0.3	35
Enterprise Areas	0.5	0.2	14	0.6	0.2	18	0.8	0.3	33
Park and Ride	0.7	0.3	N/A	0.9	0.4	N/A	1.0	0.4	13
Holiday Cottages	1.7	0.5	55	3.9	1.5	130	8.8	3.5	284
Hotels	2.6	1.0	45	8.2	3.3	73	32.0	12.7	146
Nursing Homes	3.3	1.2	54	13.0	3.3	93	14.0	3.9	132
Housing for the Elderly/infirm	0.6	0.1	N/A	0.4	0.2	N/A	0.7	0.2	18
Hostels	0.1	0.0	N/A	0.0	0.0	N/A	0.1	0.0	N/A
Guest houses	0.2	0.1	N/A	0.2	0.1	N/A	0.1	0.1	N/A
Convalescent Homes	0.0	0.0	0	0.1	0.0	N/A	0.4	0.2	N/A
Qualifying Private Hospitals	1.3	0.5	29	8.3	3.3	169	10.8	4.3	159
Qualifying sports injury clinics	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0
Buildings Used for certain childcare purposes	1.4	0.5	39	3.1	1.2	52	2.8	1.1	72
Qualifying Hospitals	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0
Qualifying Mental Health Centres	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0
Student Accommodation	22.5	8.8	247	23.0	9.0	292	29.9	11.8	361
Caravan Camps	0.1	0.1	N/A	0.2	0.1	N/A	0.2	0.1	N/A
Mid-Shannon Corridor Tourism Infrastructure	0.6	0.2	N/A	0.0	0.0	N/A	0.0	0	N/A
Living City	0.4	0.2	23	0.5	0.2	15	0.5	0.19	13
Woodlands	98.8	29.9	9,381	109.4	30.6	8,858	113.4	31.55	9,077
Patents*									
Other Property Incentives	11.2	4.4	211	5.6	2.2	259	9.4	3.75	399
Childcare Services or a Fitness Centre to employees									
Totals	244.7	86.1	12,564	315.3	104.9	13,174	381.0	128.8	14,767

Certain Property Based Tax Exemptions and Incomes Exempt from Tax

Tax Year	2014	2014	2014	2013	2013	2013	2012	2012	2012	2011	2011	2011
Incentive	Amount claimed €M	Maximum tax cost assumed at 41% for Inc.Tax and 12.5% for CT €M	Number of Claimants	Amount claimed €M	Maximum tax cost assumed at 41% for Inc.Tax and 12.5% for CT €M	Number of Claimants	Amount claimed €M	Maximum tax cost assumed at 41% for Inc.Tax and 12.5% for CT €M	Number of Claimants	Amount claimed €M	Maximum tax cost assumed at 41% for Inc.Tax and 12.5% for CT €M	Number of Claimants
Urban renewal	94.5	37.0	2,060	116.6	46.0	2,664	129.3	51.6	2,939	143.4	56.8	3,125
Town Renewal	34.4	14.0	623	26.9	10.9	749	31.4	12.7	846	44.1	18.0	900
Seaside Resorts	3.6	1.5	174	5.7	2.3	286	6.6	2.6	353	7.4	2.9	446
Rural Renewal	38.6	15.7	1,866	45.1	18.5	2,198	53.2	21.5	3,116	57.9	23.2	2,539
Multi-storey car parks	2.8	1.1	44	7.5	3.0	57	2.1	0.8	73	24.7	5.4	76
Living Over the shop	0.7	0.3	40	1.5	0.6	41	2.2	0.9	54	3.8	1.5	52
Enterprise Areas	2.3	0.9	50	4.7	1.9	105	4.9	2.0	125	5.3	2.1	135
Park and Ride	2.3	1.0	15	1.7	0.7	17	1.5	0.6	19	1.6	0.7	19
Holiday Cottages	13.1	5.3	452	27.1	11.0	574	29.7	11.9	657	21.9	8.8	706
Hotels	47.1	16.2	504	93.5	35.5	1,017	163.5	63.9	1,573	213.3	83.4	1,807
Nursing Homes	18.1	6.9	248	29.3	10.9	418	33.1	12.5	510	41.7	15.4	610
Housing for the Elderly/infirm	1.3	0.5	37	3.6	1.4	100	5.4	2.2	145	7.4	2.5	164
Hostels	0.3	0.1	N/A	0.5	0.1	N/A	0.4	0.1	N/A	0.5	0.1	N/A
Guest houses	0.2	0.1	N/A	0.2	0.1	N/A	0.2	0.1	10	0.3	0.1	10
Convalescent Homes	0.1	0.0	N/A	1.3	0.5	12	2.0	0.8	27	2.0	0.8	33
Qualifying Private Hospitals	16.3	6.7	245	22.4	9.2	357	29.5	12.1	498	35.0	14.4	508
Qualifying sports injury clinics	1.1	0.4	20	3.5	1.4	82	4.5	1.9	89	4.5	1.8	92
Buildings Used for certain childcare purposes	5.6	2.3	172	10.7	4.4	304	15.1	6.0	376	20.2	8.1	443
Qualifying Hospitals	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0
Qualifying Mental Health Centres	0.1	0.0	N/A	0.1	0.0	N/A	0.3	0.1	N/A	0.3	0.1	N/A
Student Accommodation	26.4	11.1	414	31.2	11.9	537	29.9	12.4	606	35.5	14.5	640
Caravan Camps	0.2	0.1	N/A	0.2	0.1	N/A	0.2	0.1	N/A	0.2	0.1	N/A
Mid-Shannon Corridor Tourism Infrastructure	0.5	0.2	N/A	0.5	0.2	N/A	0.1	0.0	N/A	0.7	0.3	N/A
Living City	0.2	0.1	N/A	0.1	0.0	N/A						
Woodlands	101.4	30.0	8,234	84.4	26.5	8,013	77.9	25.2	7,550	79.0	24.3	6,679
Patents*										18.8	2.4	63
Other Property Incentives	11.1	4.5	480	23.2	9.4	493	29.0	11.7	540	31.8	12.6	560
Childcare Services or a Fitness Centre to employees												
Totals	422.1	156.0	15,678	541.4	206.7	18,024	651.9	253.7	20,106	801.2	300.3	19,613