Cost of Tax Expenditures	Тах	2023€m 2	2023 Numbers	2022 €m	2022 Numbers	2021 €m	2021 Numbers	2020 €m	2020 Numbers	2019 €m	2019 Numbers
Age Exemption with child addition* (1)	IT	1020 Cm 2	Loco Humbers	N/A	N/A	N/A	N/A	N/A	N/A	90.2	112.800
Age Tax Credit	IT			106.8	291,400	98.7	268,200	96.8	263,400	90.2	245,400
Approved Profit Sharing Schemes * (2)	IT			80.0	49,200	65.1	40,600	64.8	38,600	49.4	32,300
Blind Person's Credit (incl. Guide Dog Allowance)	IT			2.6	1,910	2.4	1,790	2.5	1,800	2.4	1,800
Certain profits of micro-generation of electricity	IT			N/A	N/A	2.4 N	N	2.5 N	1,000 N	N 2.4	N
Deduction for retrofitting	IT			N	N	N	N	N	N	N	N
Dependent Relative Tax Credit	IT			24.2	59,200	15.8	41,400	3.9	33,900	3.5	30,000
Employing a Carer	IT			8.2	1,610	7.9	1,580	7.0	1.680	6.4	1,630
Employment Investment Scheme (EII) (3)	IT			52.5	3,195	43.8	3,133	32.6	2,196	0.4	1,030
	IT			52.5	3,193	43.8 N	3,135 N	N N	2,190 N	N	N
Exemption in respect of electricity costs emergency benefit payment	IT			N	N	N	N	N	N	N	N
Exemption of certain profits arising from production, maintenance and repair of certain musical instruments	IT			N	N		N	N	N	N	N
Farming: accelerated allowances for capital expenditure on slurry storage						N				1	
Fisher tax credit	IT			1.3	1,060	1.2	1,030	0.8	720	0.9	790 720
Foreign Earnings Deduction									258	5.2	
General Stock Relief	IT			9.5	12,870	9.5	13,880	7.3	12,350	5.6	9,490
Health Expenses (Total) (4) (5)	IT			243.4	667,200	208.2	571,800	181.4	541,900	206.2	572,200
Health Expenses (Excluding Nursing Homes)	IT			201.1	662,900	172.0	567,900	145.8	538,000	169.0	568,200
Health Expenses (Nursing Homes Only)	IT			42.3	7,800	36.2	7,000	35.6	7,100	37.2	8,000
Help to Buy scheme (6)	IT	185.2	6,997	180.8	6,890	190.2	7,605	120.3	6,106	101.1	6,593
Home Carer's Tax Credit	IT			108.2	75,100	106.3	75,400	112.2	79,900	115.5	87,600
Incapacitated Child Tax Credit	IT			138.3	43,900	118.3	37,900	111.1	36,000	105.8	34,800
Key Employee Engagement Programme (KEEP) (7)	IT			1.6	26	1.8	32	0.3	37	0.1	<10
Living City Initiative (8) (21)	IT			1.1	89	0.5	65	0.4	59	0.5	60
Medical Insurance Relief (9)	IT			405.2	1,383,260	390.8	1,350,987	376.9	1,289,281	355.2	1,314,700
Mortgage Interest Tax Credit	IT			N	N	N	N	N	N	N	N
Reduced rate of USC for Medical Card Holders	IT			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Relief for increase in carbon tax on farm diesel	IT			0.3	5,680	0.2	5,820	N/A	N/A	N/A	N/A
Remote Working Relief	IT			17.3	141,500	7.9	114,900	6.7	116,700	N	N
Rent tax credit	IT			156.4	273,160	С	С	С	С	С	С
Residential Premises Rental Income Relief	IT	N	N	N	N	N	N	N	N	N	N
Save As You Earn (SAYE)	IT			3.2	2,300	5.6	1,700	2.6	1,200	1.3	1,200
Sea-going naval personnel	IT			0.3	230	0.4	260	0.3	250	N	N
Single Person Child Carer Credit	IT			121.9	83,600	112.2	77,000	112.2	77,100	109.9	77,100
Special Assignee Relief Programme (SARP)	IT					41.8	1,982	36.6	1,659	38.2	1,574
Start-Up Relief for Entrepreneurs (SURE)	IT			0.9	44	0.7	36	1.0	46	0.7	31
Stock Relief for Registered Farm Partnerships	IT			0.3	290	0.4	360	0.3	250	0.4	230
Stock Relief for Young Trained Farmer **^	IT			0.2	140	0.6	400	0.4	380	0.5	430
Succession Farm Partnerships	IT			0.9	380	1.0	460	0.9	410	0.8	350
Transborder Workers Relief	IT			0.5	500	N/A	N/A	N/A	N/A	N/A	N/A
Accelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (S285B) (27)	IT,CT			0.1	51	0.1	58	0.1	42	0.1	57
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)	IT			0.0	28	0.0	33	0.0	31	0.0	30
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which CT (27)	СТ			0.1	28	0.1	25	0.1	11	0.1	27
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment (S285C) (27)	іт,ст			0.1	73	0.1	70	0.1	66	0.1	70
	IT			0.0		0.2	59	0.3	51	0.0	56
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)	СТ				S						14
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which CT (27)				0.0	<10	0.2	11	0.2	15	0.1	
Accelerated Capital Allowance scheme for Energy Efficient Equipment (27)	IT,CT			15.0	1,671	7.0	1,308	8.5	984	4.5	1,012
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)	СТ			13.3	1,206	6.0	1,024	8.1	816	4.1	832
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)	IT IT			1.7	465	1.0	284	0.4	168	0.4	180
Acceleration of wear and tear allowances for farm safety equipment	IT/CT			0.0	15	N/A	N/A	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which IT	IT			0.0	<10	0.0	20	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which CT	СТ			0.0	<10	N/A	N/A	N	N	N	N
Pre-letting expenditure in respect of vacant premises * (2)	IT/CT			1.1	1,080	0.9	1,072	0.9	1,073	0.9	1,085
Pre-letting expenditure in respect of vacant properties, of which CT	СТ			0.1	72	0.1	63	0.1	61	0.1	54
Pre-letting expenditure in respect of vacant premises, of which IT* (2)	IT			0.9	1,008	0.8	1,009	0.8	1,012	0.8	1,031
Donations to approved bodies **^	IT,CT,Stamps			47.8	110,500	49.4	116,900	47.2	119,800	44.8	121,800
Donations to approved bodies (S848A), of which IT ***	IT			42.7	109,760	44.7	116,300	43.6	119,200	42.0	121,200
Donations to approved bodies (S848A), of which CT	СТ			5.1	771	4.7	675	3.6	599	2.8	577
Donations to approved bodies (S82A), of which Stamps	Stamps	0.0	0	0.0	0	0.0	0	0.0	<10	0.0	0
Approved Sports Bodies	IT,CT,Stamps										
Approved Sports Bodies - conveyance/ transfer/lease of land (S82B)	Stamps	1.6	138	0.5	66	S	S	0.5	80	0.5	66
Donations to Approved Sporting Bodies (S847A)(PAYE) (15)	IT			0.2	957	0.3	1,289	0.2	1,046	0.3	1,246
Donations to Approved Sporting Bodies (Schedule D and Corporation Tax) (S847A) (15)	IT,CT			0.7	1,360	0.5	1,310	0.5	1,260	0.4	1,280
Employers' contributions to approved superannuation schemes	IT,CT			323.0	551,700	295.4	504,900	254.2	474,500	234.0	424,000
Pension Contributions (Total Taxpayer Contributions) (10)	IT							1154.0	801,700	1111.0	802,100
Exemption of employers' contributions from employee BIK	IT			956.0	551,700	875.0	504,900	774.1	474,500	721.5	424,000
Exemption of investment income and gains of approved superannuation funds	IT			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tax Relief on "tax free" retirement lump sums Employee Share Ownership Trusts	IT			N/A 0.1	N/A 7,000	N/A 0.1	N/A 12,400	N/A 0.1	N/A 11,800	N/A 0.1	N/A 11,800





Cost of Tax Expenditures         Cycle to Work Scheme         Original Market Value Deduction for Electric Vehicle Benefit-in-Kind         Small Benefits Exemption         TasSaver Travel Scheme         Corporation Tax Relief for start-up Relief companies ^         Knowledge Development Box (KDB) (28)         Research & Development (R&D) Tax Credit         Film Relief (26) (28)         Tax Credit for Digital Games (28)         CAT agricultural relief         CAT agricultural relief         CAT agricultural relief         CAT agricultural relief         CGT Rewengtion on theritage property         Favourite Nices/Nephew Relief         CGT exemption on disposal of site to a child (11)         CGT Farm Restructuring Relief         CGT relief for investment in innovative enterprises (rangel investor relief')	Tax BIK BIK BIK CT CT CT CT CT CT CT CT CT CAT CAT CAT	2023 €m 246.6 224.2 0.8 2.9	2023 Numbers	2022 €m N/A N/A N/A 7.8 24.1 1158.0 104.1 0.0 205.7 198.1 1.2	2022 Numbers N/A N/A N/A 1,374 17 1,631 65 0 0 1,612 767	2021 €m N/A N/A N/A 7.2 17.5 753.0 125.9 N 199.7	2021 Numbers N/A N/A N/A 1,398 19 1,629 71 N N 1,781	2020 €m N/A N/A N/A 6.4 17.0 658.0 159.9 N 170.0	2020 Numbers N/A N/A N/A 1,258 20 1,616 67 N	2019 €m N/A N/A N/A 6.2 13.7 626.0 57.6	2019 Numbers N/A N/A N/A 1,199 20 1,601 42
Original Market Value Deduction for Electric Vehicle Benefit-in-kind Small Benefits Exemption TasSaver Travel Scheme Corporation Tax Relief for start-up Relief companies ^ Knowledge Development Box (KDB) (28) Research & Development (R&D) Tax Credit Film Relief (26) (28) Tax Credit for Digital Games (28) CAT agricultural relief CAT business relief CAT exemption of heritage property Favourite Niece/Nephew Relief CGT Entropeneur Relief CGT Revised Entropeneur Relief CGT Revised Entropeneur Relief CGT Parine Relief CGT principal private residence relief	BIK BIK CT CT CT CT CT CAT CAT CAT CAT CGT CGT	224.2 0.8	763 <10	N/A N/A N/A 7.8 24.1 1158.0 104.1 0.0 205.7 198.1	N/A N/A 1,374 17 1,631 65 0 1,612	N/A N/A N/A 7.2 17.5 753.0 125.9 N 199.7	N/A N/A N/A 1,398 19 1,629 71 N	N/A N/A 6.4 17.0 658.0 159.9 N	N/A N/A N/A 1,258 20 1,616 67 N	N/A N/A 6.2 13.7 626.0 57.6	N/A N/A N/A 1,199 20 1,601
Small Benefits Exemption         TaxSaver Travel Scheme         Corporation Tax Relief for start-up Relief companies ^         Knowledge Development Box (KDB) (28)         Research & Development (R&D) Tax Credit         Film Relief (26) (28)         Tax Credit for Digital Games (28)         CAT agricultural relief         CAT business relief         CAT exemption of heritage property         Favourite Nicce/Nephew Relief         CGT Entrepreneur Relief         CGT exemption on disposal of site to a child (11)         CGT Farm Restructuring Relief         CGT Farm Restructuring Relief         CGT principal private residence relief	BIK CT CT CT CT CAT CAT CAT CAT CAT CGT CGT	224.2 0.8	763 <10	N/A N/A 7.8 24.1 1158.0 104.1 0.0 205.7 198.1	N/A N/A 1,374 17 1,631 65 0 1,612	N/A N/A 7.2 17.5 753.0 125.9 N 199.7	N/A N/A 1,398 19 1,629 71 N	N/A N/A 6.4 17.0 658.0 159.9 N	N/A N/A 1,258 20 1,616 67 N	N/A N/A 6.2 13.7 626.0 57.6	N/A N/A 1,199 20 1,601
TaxSaver Travel Scheme Corporation Tax Relief for start-up Relief companies ^ Knowledge Development Box (KDB) (28) Research & Development (R&D) Tax Credit Film Relief (26) (28) Tax Credit for Digital Games (28) CAT agricultural relief CAT business relief CAT exemption of heritage property Favourite Niece/Nephew Relief CGT Entrepreneur Relief CGT Revised Entrepreneur Relief CGT exemption on disposal of site to a child (11) CGT Farm Restructuring Relief CGT private residence relief	BIK CT CT CT CT CAT CAT CAT CAT CAT CGT CGT	224.2 0.8	763 <10	N/A 7.8 24.1 1158.0 104.1 0.0 205.7 198.1	N/A 1,374 17 1,631 65 0 1,612	N/A 7.2 17.5 753.0 125.9 N 199.7	N/A 1,398 19 1,629 71 N	N/A 6.4 17.0 658.0 159.9 N	N/A 1,258 20 1,616 67 N	N/A 6.2 13.7 626.0 57.6	N/A 1,199 20 1,601
Corporation Tax Relief for start-up Relief companies ^ Knowledge Development Box (KDB) (28) Research & Development (R&D) Tax Credit Film Relief (26) (28) Tax Credit for Digital Games (28) CAT agricultural relief CAT agricultural relief CAT exemption of heritage property Favourite Niece/Nephew Relief CGT Entrepreneur Relief CGT Revised Entrepreneur Relief CGT Revised Entrepreneur Relief CGT Farm Restructuring Relief CGT Farm Restructuring Relief CGT Farm Restructuring Relief	CT CT CT CAT CAT CAT CAT CAT CAT CGT CGT	224.2 0.8	763 <10	24.1 1158.0 104.1 0.0 205.7 198.1	17 1,631 65 0 1,612	17.5 753.0 125.9 N 199.7	19 1,629 71 N	17.0 658.0 159.9 N	20 1,616 67 N	13.7 626.0 57.6	20 1,601
Research & Development (R&D) Tax Credit Film Relief (26) (28) Tax Credit for Digital Games (28) CAT agricultural relief CAT business relief CAT exemption of heritage property Favourite Niece/Nephew Relief CGT Entrepreneur Relief CGT Entrepreneur Relief CGT exemption on disposal of site to a child (11) CGT Farm Restructuring Relief CGT principal private residence relief	CT CT CAT CAT CAT CAT CAT CAT CGT CGT	224.2 0.8	763 <10	1158.0 104.1 0.0 205.7 198.1	1,631 65 0 1,612	753.0 125.9 N 199.7	1,629 71 N	658.0 159.9 N	1,616 67 N	626.0 57.6	1,601
Film Relief (26) (28) Tax Credit for Digital Games (28) CAT agricultural relief CAT business relief CAT business relief CAT exemption of heritage property Favourite Niece/Nephew Relief CGT Entrepreneur Relief CGT Revised Entrepreneur Relief CGT Revised Entrepreneur Relief CGT Farmestructuring Relief CGT principal private residence relief	CT CT CAT CAT CAT CAT CAT CGT CGT CGT	224.2 0.8	763 <10	104.1 0.0 205.7 198.1	65 0 1,612	125.9 N 199.7	71 N	159.9 N	67 N	57.6	
Tax Credit for Digital Games (28) CAT agricultural relief CAT business relief CAT exemption of heritage property Favourite Niece/Nephew Relief CGT entrepreneur Relief CGT entrepreneur Relief CGT exemption on disposal of site to a child (11) CGT Farm Restructuring Relief CGT principal private residence relief	CT CAT CAT CAT CAT CAT CGT CGT	224.2 0.8	763 <10	0.0 205.7 198.1	0 1,612	N 199.7	N	N	N		42
CAT agricultural relief CAT business relief CAT exemption of heritage property Favourite Niece/Nephew Relief CGT Entrepreneur Relief CGT exwemption on disposal of site to a child (11) CGT Farm Restructuring Relief CGT principal private residence relief	CAT CAT CAT CAT CAT CGT CGT CGT	224.2 0.8	763 <10	205.7 198.1	1,612	199.7					74
CAT agricultural relief CAT business relief CAT exemption of heritage property Favourite Niece/Nephew Relief CGT Entrepreneur Relief CGT exwemption on disposal of site to a child (11) CGT Farm Restructuring Relief CGT principal private residence relief	CAT CAT CAT CGT CGT CGT	224.2 0.8	763 <10	198.1			1,781	170.0		N	N
CAT exemption of heritage property Favourite Niece/Nephew Relief CGT Entrepreneur Relief CGT Exemption on disposal of site to a child (11) CGT Exemption on disposal of site to a child (11) CGT Farm Restructuring Relief CGT principal private residence relief	CAT CAT CGT CGT CGT	0.8	<10		767				1,598	158.6	1,413
Favourite Niece/Nephew Relief CGT Entrepreneur Relief CGT Revised Entrepreneur Relief CGT exemption on disposal of site to a child (11) CGT Farm Restructuring Relief CGT principal private residence relief	CAT CGT CGT CGT			1.2		148.9	729	185.5	603	200.4	648
CGT Entrepreneur Relief CGT Revised Entrepreneur Relief CGT exemption on disposal of site to a child (11) CGT Farm Restructuring Relief CGT principal private residence relief	CGT CGT CGT	2.9	107	1.2	<10	0.1	<10	0.8	<10	0.7	<10
CGT Revised Entrepreneur Relief CGT exemption on disposal of site to a child (11) CGT Farm Restructuring Relief CGT principal private residence relief	CGT CGT			2.6	115	2.8	130	2.5	107	3.2	130
CGT exemption on disposal of site to a child (11) CGT Farm Restructuring Relief CGT principal private residence relief	CGT			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT Farm Restructuring Relief CGT principal private residence relief				161.7	1,334	142.9	1,204	93.2	924	93.9	972
CGT principal private residence relief	0.07			N/A	146	N/A	165	N/A	127	N/A	173
	CGT			1.6	24	0.9	33	0.9	13	0.8	18
CGT relief for investment in innovative enterprises ('angel investor relief')	CGT			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief for venture fund managers	CGT			1.1	13	1.0	10	<10	<10	<10	<10
CGT relief on certain disposals of land or buildings	CGT			142.0	981	135.0	1,018	233.0	799	177.0	890
CGT relief on works of art loaned for public display	CGT			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT Retirement Relief (11)	CGT			N/A	1,923	N/A	1,861	N/A	1,691	N/A	1,604
Certain family farm transfers	Stamps	0.6	35	0.6	28	0.3	32	0.2	17	0.4	24
Charities – conveyance/ transfer/lease of land	Stamps	21.4	1,393	28.0	1,322	20.5	1,376	16.1	1,317	13.0	1,763
Consanguinity relief	Stamps	64	2,180	52.5	1,947	49.4	2,221	51.2	2,182	29.0	1,780
Enterprise Securities Market	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Licences and leases granted under Petroleum and Other Mineral Development Act, 1960, etc.	Stamps	0.0	0	0.0	0	0.0	<10	0.0	0	0.0	0
Pension schemes and charities	Stamps	0.6	242	0.4	241	0.6	102	0.5	80	0.2	79
Relief for certain leases of farmland	Stamps	0.4	953	0.2	643	0.3	538	0.2	325	0.1	272
Residential Development Refund Scheme	Stamps	21.2	1,387	21.7	1,361	20.7	1,465	13.7	1,250	9.5	933
Single Farm Payment entitlement	Stamps	0.3	<10	0.6	<10	0.0	0	0.0	0	0.0	<10
Young Trained Farmer Relief	Stamps	15.5	1,320	15.0	1,212	15.0	1,278	11.9	1,152	14.6	1,128
LPT Deferrals (12)	LPT	2.6	11,773	2.9	13,281	10.0	40,700	8.9	45,800	10.7	50,000
LPT Exemptions (13)	LPT	5.5	20,675	5.4	20,261	14.0	49,000	14.3	49,100	13.5	49,000
VHT Exemptions	VHT	N	N	N	N	N	N	N	N	N	N
Repayment of Excise Duty/Microbrewery Excise Relief	APT	7.3	77	6.9	86	6.6	81	5.8	85	6.1	85
Betting Duty and Betting Intermediary Duty 'de minimis' relief	Betting	1.7	56	1.8	59	1.2	53	0.8	47	N	N
Aviation Gasoline Repayment	MOT	0.1	<10	0.2	<10	0.2	<10	0.2	<10	0.2	<10
Diesel Rebate Scheme	MOT	38.4	1,945	35.9	1,942	10.3	1,006	8.3	855	10.3	830
Excise Rate on Auto-diesel	MOT	353.7	N/A	307.9	N/A	390.0	N/A	366.1	N/A	422.8	N/A
Excise Rate on Fuel Oil	MOT	9.1	N/A	14.0	N/A	20.9	N/A	24.9	N/A	24.7	N/A
Excise Rate on Kerosene	MOT	381.9	N/A	408.9	N/A	599.6	N/A	680.9	N/A	578.7	N/A
Horticulture Excise Duty Repayment	MOT	0.1	14	0.0	15	0.1	15	0.1	15	0.1	20
Reduced Rate on Marked Gas Oil (MGO)	MOT	404.8	N/A	397.3	N/A	522.0	N/A	488.3	N/A	473.0	N/A
Commercial Sea Navigation	MOT	18.6	208	16.5	223	21.0	242	17.4	241	14.7	228
Charities VAT Compensation Scheme	VAT	5.0	654	5.0	680	5.0	708	5.0	890	5.0	1,106
Disabled Drivers & Passengers Scheme	VAT	32.9	5,912	29.1	5,751	27.1	5,453	25.3	5,650	26.7	6,419
of which: Disabled Drivers	VAT	6.7	1,730	6.4	1,671	6.1	1,713	6.3	1,764	6.5	1,985
of which: Disabled Car Organisation	VAT	1.6	136	0.8	226	0.9	79	0.7	142	0.5	110
of which: Disabled Car Passengers	VAT	24.6	4,046	21.9	3,854	20.1	3,661	18.3	3,744	19.7	4,324
of which: Disabled Vans Drivers	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Vans Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Vans Passengers	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Equipment	VAT	7.1	6,154	7.3	6,938	5.6	6,314	5.1	5,935	5.5	6,268
Donated Medical Equipment	VAT	0.9	15	0.5	19	1.2	21	0.5	16	0.5	24
Exports by Philanthropic Organisations	VAT	0.0	<10	0.0	<10	0.0	<10	0.0	<10	0.0	< 10
Farm construction	VAT	88.0	35,766	89.3	35,649	85.7	36,245	80.0	37,465	83.5	36,942
VAT on Marine Diesel, for use on a registered sea-fishing vessel	VAT	0.1	21	0.1	21	0.1	28	0.0	31	0.1	32
Touring Coaches	VAT	7.5	147	6.0	106	0.8	31	4.2	92	8.3	162
Water Rescue Craft and Equipment	VAT	0	<10	0.0	<10	0.0	<10	0.1	<10	0.0	< 10
Relief from VRT (electric and hybrid vehicles)	VRT	25.4	11,547	18.8	8,062	17.9	7,471	39.2	15,627	47.9	24,112
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT	47.9	6,743	40.6	6,006	38.6	6,201	33.1	5,830	36.9	6,699
VRT Export Repayment Scheme	VRT	2.0	243	2.4	279	2.2	374	3.3	603	5.0	979
Cost of Tax Expenditures (Ceased)	Tax	2023 €m	2023 Numbers	2022 €m	2022 Numbers	2021 €m	2021 Numbers	2020 €m	2020 Numbers	2019 €m	2019 Numbers
Mortgage Interest Relief on Certain Home Loans	IT	С	С	С	С	С	С	27.4	359,900	58.6	381,800





production	Cost of Tax Expenditures	Tax	2018 €m	2018 Numbers	2017 €m	2017 Numbers	2016 €m	2016 Numbers	2015 €m	2015 Numbers	2014 €m	2014 Numbers
Grad Grad ConstraintsGrad ConstraintsCo												
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Index control		IT		34.800		31,100		,		.,		25,700
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Index protectsIn </td <td></td> <td>IT</td> <td></td> <td>24.300</td> <td>-</td> <td>21.000</td> <td>2.4</td> <td>23.900</td> <td></td> <td>18,900</td> <td></td> <td>18.400</td>		IT		24.300	-	21.000	2.4	23.900		18,900		18.400
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Independence beneficiant pendence		IT		C	6.3	117,100	13.7	126.300	21.4	135.600	29.5	143,900
Sine & Vacior Link MD       If       I       I, Io       Io       Io       Io       Io       Io       Io       N     <						•						
See-general single Prior Mind Lawrer Schwing Bige Prior Mind Lawrer Schwing Bige Prior Mind Lawrer							19					
single fraction Child care CrieffOFT99107.00090307.00090.307.00090.306.70080.506.80094.0071.000Shcri-Jak infore fragmence (SNR)IT0.83.931.60.441.910.61.80.900.30.900.30.900.30.900.30.900.30.900												
Space Aloge Performance (ARP)         IT         64.2         1.0.81         1.0.81         1.7.93         9.5.9         5.80         5.9.3         3.0.2           Starch performance (ARP)         IT         0.3         2.0.0         6.6         6.4         1.9         6.0         0.0        0.0		IT	99.1	70,500	93.9	67.400	90.3	65,700	89.9	66.800	94.0	71,100
Start Up Relief for Strampenents (UMR)       If       0.8       39       16       64       19       800       1.8       86       1.8       99         Stock Relief for Stramper TAM       IT       0.6       5500       1.0       700       0.5       3600       1.4       460       1.1       200         Stock Relief for Stramper TAM       IT       0.6       550       0.4       173       N		IT		.,								
Stock Relief for Nagistered I am Partnerships       IT       0.3       210       0.5       370       0.5       360       1.4       600       0.1       200         Succession farm Partnerships       IT       0.6       200       0.4       175       N       NN       N       NN       N		IT										
Stock Refer for Young Trained Framer **       Stock Refer for Young Trained Framer **       O       0.6       500       1.0       740       0.8       0.70       1.0       0.00       1.0       1.0       200         Trainsbord Works Refer       IT       0.6       0.00       N/A       N/A </td <td></td>												
SaccessorSaccessorSaccessorOAOOADNNNNNNAccelerate Capital Allowance scheme for Childcar and Fitnes Cente Equipment (5285) (2)ITNN		IT	0.6	550	1.0	740	0.8	730	1.4	460	1.1	280
Transborder Workes Reisf         T         N/A         N/A        N/A         N/A         N/A		IT			0.4	175					N	
Accelerate Capital Allowance scheme for Childers and Fitness Centre Equipment, divibic IT (27)IT,CNN <td></td> <td>IT</td> <td></td> <td></td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td>		IT			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Accelerate Capital Allowance scheme Childera and Fitness Centre Equipment, d'which T[27)     IT     N	Accelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (S285B) (27)	IT,CT										
Accelerate Capital Allowance scheme Childcar and Fitness Centre Equipment, of which CT (27)       CT       N </td <td></td> <td>IT</td> <td>N</td>		IT	N	N	N	N	N	N	N	N	N	N
Accelerate Capital Allowance scheme for Gas Weihle's and Refuelling Equipment, of which (T27)       IT       N		СТ	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowances scheme for Gas Vehicles and Refuelling Equipment, of which T(27)       T       N		IT.CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Retuelling Equipment, of which CT (27)         CT         N			N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Energy Efficient Equipment (27)       If (TC 1       3.7       792       3.1       342       0.9       71       1.1       65       0.9       57         Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which T(27)       If       0.2       175       0.2       263       N		СТ	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which Γ(27)       CT       3.5       6.17       2.9       79       0.9       71       1.1       65       0.9       57         Accelerated Capital Allowances for farms affery equipment, of which Γ(27)       IT       0.2       176       N <td< td=""><td></td><td>IT,CT</td><td>3.7</td><td>792</td><td>3.1</td><td>342</td><td>0.9</td><td>71</td><td>1.1</td><td>65</td><td>0.9</td><td>57</td></td<>		IT,CT	3.7	792	3.1	342	0.9	71	1.1	65	0.9	57
Acceleration of wear and tear allowances for farm safety equipment, of which IT (27)       IT       0.2       275       0.2       263       N<		СТ	3.5	617	2.9	79	0.9	71	1.1	65	0.9	57
Indecision of wear and tear allowances for farm safety equipment, of which IT         IT/CT         N <td></td> <td>IT</td> <td></td>		IT										
Acceleration of wear and tear allowances for farm safety equipment, of which T       IT       N <td< td=""><td></td><td>IT/CT</td><td>N</td><td>N</td><td>N</td><td>N</td><td>N</td><td>N</td><td>N</td><td>N</td><td>N</td><td>N</td></td<>		IT/CT	N	N	N	N	N	N	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which CT       CT       N <t< td=""><td></td><td></td><td>N</td><td>N</td><td>N</td><td>N</td><td>N</td><td>N</td><td>N</td><td>N</td><td>N</td><td>N</td></t<>			N	N	N	N	N	N	N	N	N	N
Pre-letting expenditure in respect of vacant prometies, of which CT       IT/CT       0.8       1,148       N/A       N/A       N/A       N       N       N       N       N       N       N       N         Pre-letting expenditure in respect of vacant prometies, of which CT       CT       0.1       47       N/A       N/A       N <td></td> <td>СТ</td> <td>N</td>		СТ	N	N	N	N	N	N	N	N	N	N
Pre-letting expenditure in respect of vacant properties, of which PT       CT       0.1       47       N/A       N/A       N<		IT/CT	0.8	1,148	N/A	N/A		N	N	N	N	N
Pre-letting expenditure in respect of vacant premises, of which IT* (2)         IT         0.7         1.10         0.3         677         N         N         N         N         N         N           Donations to approved bodies **^         IT, CT, Stamps         43.3         119,000         43.7         120,800         41.0         101,300         42.1         113,000         37.5         107,300           Donations to approved bodies (S848A), of which IT**^         CT         40.8         118,400         41.4         102,000         39.9         116,700         32.7         522.0         0.8         472.0           Donations to approved bodies (S848A), of which Stamps         CT         2.5         573         2.3         577.0         1.1         565.0         2.7         522.0         0.8         472.0           Donations to approved bodies (S842A), of which Stamps         Stamps         0.0         0.0         <100	Pre-letting expenditure in respect of vacant properties, of which CT					N/A	N	N	N	N	N	N
Donations to approved bodies **^         IT,CT,Stamps         43.3         119,000         43.7         120,800         41.0         116,300         42.1         113,300         37.5         107,300           Donations to approved bodies (S48AA), of which CT**         IT         40.8         118,400         41.4         120,800         39.9         115,700         39.4         112,800         36.0         80.6         80.6         80.6         80.7         10.6,800           Donations to approved bodies (S48AA), of which Stamps         CT         2.5         573         2.3         577.0         1.1         50.0         2.7         50.0         8.8         472.0         39.4         112,800         34.4         120,800         34.4         120,800         39.4         112,800         34.5         106,800           Donations to approved bodies (S48AA), of which Stamps         Stamps         0.0         0.0         <10		IT	0.7	1,101	0.3	677	N	N	N	N	N	N
Donations to approved bodies (S848A), of which IT **^         IT         40.8         118,400         41.4         120,200         39.9         115,700         39.4         112,800         36.7         106,800           Donations to approved bodies (S84A), of which STamps         CT         2.5         573         2.3         577.0         1.1         555.0         2.7         522.0         0.8         472.0           Donations to approved bodies (S82A), of which Stamps         0.0         0.0         <10.0		IT,CT,Stamps	43.3	119,000	43.7	120,800	41.0	116,300	42.1	113,300	37.5	107,300
Donations to approved bodies (S82A), of which Stamps         Stamps         0.0         0.0         <10         0.0         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <10         <												
Donations to approved bodies (\$82A), of which Stamps       Stamps       0.0       0.0       0.0       <10       0.0       <10       0.0       <10       0.0       <10       0.0       <10       0.0       <10       0.0       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10       <10 <td>Donations to approved bodies (S848A), of which CT</td> <td>CT</td> <td>2.5</td> <td>573</td> <td>2.3</td> <td>577.0</td> <td>1.1</td> <td>565.0</td> <td>2.7</td> <td>522.0</td> <td>0.8</td> <td>472.0</td>	Donations to approved bodies (S848A), of which CT	CT	2.5	573	2.3	577.0	1.1	565.0	2.7	522.0	0.8	472.0
Approved Sports Bodies         IT,CT, Stamps         IT,CT,Stamps		Stamps	0.0	0	0.0	<10	0.0	<10	0.0	<10	0.0	<10
Approved Sports Bodies - conveyance/ transfer/lease of land (S82B)       Stamps       0.5       94       0.1       71       0.5       62       0.5       62       0.2       65         Donations to Approved Sporting Bodies (S847A) (PXE) (15)       IT       N/A       N/		IT,CT,Stamps										
Donations to Approved Sporting Bodies (\$847A)(PAYE) (15)         IT         N/A         <			0.5	94	0.1	71	0.5	62	0.5	62	0.2	65
Donations to Approved Sporting Bodies (Schedule D and Corporation Tax) (S847A) (15)       IT,CT       0.3       1,240       0.3       1,170       0.4       1,170       0.5       1,170         Employers' contributions to approved superannuation schemes       IT,CT       173.2       413,000       159.8       366,700       158.4       345,500       147.0       342,100       138.0       314,000         Pension Contributions (Total Taxpayer Contributions) (10)       IT       N/A       N/A <t< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>					-							
Employers' contributions to approved superannuation schemes         IT,CT         173.2         413,000         159.8         366,700         158.4         345,500         147.0         342,100         138.0         314,000           Pension Contributions (Total Taxpayer Contributions) (10)         IT         N/A		IT,CT										
Pension Contributions (Total Taxpayer Contributions) (10)         IT         N/A												
Exemption of employers' contributions from employee BIK         IT         658.3         413,000         607.3         366,700         601.9         345,500         559.0         342,100         520.0         314,000           Exemption of investment income and gains of approved superannuation funds         IT         N/A         N/A <td></td>												
Exemption of investment income and gains of approved superannuation funds         IT         N/A         N												
Tax Relief on "tax free" retirement lump sums         IT         N/A		IT					N/A					
		IT										
	Employee Share Ownership Trusts	IT	0.1	11,900	0.2	10,600	0.6	10,700	1.7	11,800	1.7	11,831





Cost of Tax Expenditures	Tax	2018 €m	2018 Numbers	2017 €m	2017 Numbers	2016 €m	2016 Numbers	2015 €m	2015 Numbers	2014 €m	2014 Numbers
Cycle to Work Scheme	BIK	N/A	N/A								
Original Market Value Deduction for Electric Vehicle Benefit-in-Kind	BIK	N/A	N/A								
Small Benefits Exemption	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A N/A
TaxSaver Travel Scheme	BIK	N/A	N/A N/A	N/A	N/A N/A	N/A	N/A N/A	N/A	N/A N/A	N/A	N/A
Corporation Tax Relief for start-up Relief companies ^	СТ		1,171	5.8	,	5.7	1,051	4.8	936	4.7	977
		6.0			1,071						
Knowledge Development Box (KDB) (28)	СТ	10.3	15	12.2	16	6.1	10	N/A	N/A	N/A	N/A
Research & Development (R&D) Tax Credit	СТ	355.0	1,303	448.0	1,505	670.0	1,506	707.9	1,535	553.3	1,570
Film Relief (26) (28)	СТ	142.9	77	45.7	38	93.0	61	98.4	1,126	123.0	4,149
Tax Credit for Digital Games (28)	СТ	N	N	N	N	N	N	N	N	N	N
CAT agricultural relief	CAT	165.5	1,463	140.5	1,472	114.6	1,263	215.0	2,024	164.4	1,581
CAT business relief	CAT	189.9	643	102.5	584	85.1	483	86.9	461	139.7	495
CAT exemption of heritage property	CAT	S	S	0.4	<10	0.4	<10	1.2	<10	2.6	<10
Favourite Niece/Nephew Relief	CAT	N/A	96	N/A	115	N/A	83	N/A	133	N/A	114
CGT Entrepreneur Relief	CGT	N/A	N/A								
CGT Revised Entrepreneur Relief	CGT	92.4	875	81.8	875	20.4	406	N	N	N	N
CGT exemption on disposal of site to a child (11)	CGT	N/A	104	N/A	95	N/A	84	N/A	71	N/A	81
CGT Farm Restructuring Relief	CGT	0.6	17	N	N	N	N	N	N	N	N
CGT principal private residence relief	CGT	N/A	N/A								
CGT relief for investment in innovative enterprises ('angel investor relief')	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief for venture fund managers	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief on certain disposals of land or buildings	CGT	113.0	632	N	N	N	N	N	N	N	N
CGT relief on works of art loaned for public display	CGT	N/A	N/A								
CGT Retirement Relief (11)	CGT	N/A	1.400	N/A	1.421	N/A	1.357	N/A	1.229	N/A	1.318
Certain family farm transfers	Stamps	0.3	18	0.2	19	0.2	18	0.1	25	0.2	25
Charities – conveyance/ transfer/lease of land	Stamps	9.6	1,471	6.3	1,350	4.6	1,159	2.9	837	3.5	589
Consanguinity relief	Stamps	22.0	1,647	3.8	1,018	2.9	1,406	6.8	3.064	6.9	3.973
			N/A		N/A		N/A	N/A	N/A	N/A	N/A
Enterprise Securities Market	Stamps	N/A		N/A	0	N/A					
Licences and leases granted under Petroleum and Other Mineral Development Act, 1960, etc.	Stamps	0.0	0	0.0	-	0.0	0	0.0	0	0.0	11
Pension schemes and charities	Stamps	0.1	50	1.1	31	1.2	18	1.1	35	1.3	13
Relief for certain leases of farmland	Stamps	0.0	23	N	N	N	N	N	N	N	N
Residential Development Refund Scheme	Stamps	1.2	162	N	N	N	N	N	N	N	N
Single Farm Payment entitlement	Stamps	0.4	<10	0.0	0	0.2	<10	0.1	<10	1.0	<10
Young Trained Farmer Relief	Stamps	16.8	1,056	7.8	845	4.6	731	5.2	989	4.7	722
LPT Deferrals (12)	LPT	9.9	58,000	10.5	62,000	12.0	48,000	10.5	47,000	10.0	41,000
LPT Exemptions (13)	LPT	12.7	49,000	12.5	48,000	12.0	47,000	12.0	47,000	12.0	43,000
VHT Exemptions	VHT	N	N	N	N	N	N	N	N	N	N
Repayment of Excise Duty/Microbrewery Excise Relief	APT	5.8	90	5.7	86	4.1	71	N/A	N/A	N/A	N/A
Betting Duty and Betting Intermediary Duty 'de minimis' relief	Betting	N	N	N	N	N	N	N	N	N	N
Aviation Gasoline Repayment	MOT	0.2	<10	0.1	<10	0.2	<10	0.2	11	0.2	<10
Diesel Rebate Scheme	MOT	3.5	713	1.3	442	0.6	624	9.7	1,780	26.4	7,450
Excise Rate on Auto-diesel	MOT	414.8	N/A	380.3	N/A	384.1	N/A	356.6	N/A	322.3	N/A
Excise Rate on Fuel Oil	MOT	27.1	N/A	31.8	N/A	31.3	N/A	32.0	N/A	35.6	N/A
Excise Rate on Kerosene	MOT	622.5	N/A	589.9	N/A	568.7	N/A	548.3	N/A	463.4	N/A
Horticulture Excise Duty Repayment	MOT	0.1	16	0.1	17	0.1	18	0.1	21	0.1	21
Reduced Rate on Marked Gas Oil (MGO)	MOT	454.9	N/A	405.7	N/A	400.4	N/A	389.2	N/A	375.5	N/A
Commercial Sea Navigation	MOT	13.6	138	14.7	68	12.4	250	10.8	280	11.4	280
Charities VAT Compensation Scheme	VAT	15.0	150	14.7	00	12.4	230	10.0	200	11.4	200
Disabled Drivers & Passengers Scheme	VAT	27.5	6,250	24.7	6,183	25.8	6,562	20.1	5.239	18.3	4,926
of which: Disabled Drivers	VAT	7.1	2.042	6.7	2.027	7.0	2.182	5.5	1.777	5.1	1,698
			1.				, -		,		
of which: Disabled Car Organisation	VAT	0.2	51	0.1	32	0.1	24	0.1	10	N/A	N/A
of which: Disabled Car Passengers	VAT	20.2	4,157	17.7	4,064	18.2	4,255	14.0	3,291	12.7	3,094
of which: Disabled Vans Drivers	VAT	N/A	N/A	0.0	15	0.1	24	0.1	42	0.1	44
of which: Disabled Vans Organisation	VAT	N/A	N/A	N/A	N/A	0.1	18	N/A	N/A	N/A	N/A
of which: Disabled Vans Passengers	VAT	N/A	N/A	0.2	45	0.3	59	0.5	119	0.3	90
Disabled Equipment	VAT	5.0	5,804	4.8	5,779	4.2	5,068	4.0	4,932	3.0	4,322
Donated Medical Equipment	VAT	0.6	23	0.6	19	0.9	<10	0.7	11	0.6	17
Exports by Philanthropic Organisations	VAT	0.0	< 10	0.0	<10	0.1	14	0.0	<10	0.1	10
Farm construction	VAT	75.3	21,765	59.1	20,366	55.6	22,832	54.4	20,934	50.4	21,014
VAT on Marine Diesel, for use on a registered sea-fishing vessel	VAT	0.0	34	0.1	44	0.1	46	0.1	57	0.1	55
Touring Coaches	VAT	8.5	214	9.6	214	10.0	219	6.3	141	5.5	118
Water Rescue Craft and Equipment	VAT	0.0	< 10	0.0	<10	0.0	<10	0.0	<10	0.1	<10
Relief from VRT (electric and hybrid vehicles)	VRT	27.9	15,712	15.6	8,787	9.1	5,004	N/A	N/A	N/A	N/A
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT	34.3	6,691	31.3	6,268	30.3	6,146	N/A	N/A	N/A	N/A
VRT Export Repayment Scheme	VRT	6.0	1,271	6.1	1,142	7.3	1,187	N/A	N/A	N/A	N/A
			-,		-,		-,				
Cost of Tax Expenditures (Ceased)	Тах	2018 €m	2018 Numbers	2017 €m	2017 Numbers	2016 €m	2016 Numbers	2015 €m	2015 Numbers	2014 €m	2014 Numbers
Mortgage Interest Relief on Certain Home Loans	IT	107.3	400,000	171.1	414,300	186.5	445,600	232.4	442,500	266.4	473,890
Mongage interest neiter on certain nome coans		107.5	400,000	1/1.1	414,300	100.5	440,000	232.4	442,300	200.4	473,890





Ent of Tax Separatures         Tax         2013 Number           Age Exerption Wind individual (1)         IT         55.3         149,000           Age Exerption Wind individual (1)         IT         55.3         149,000           Exerption Wind Starling Schemes* (2)         IT         55.3         149,000           Exerct Scheme         IT         25.2         65.500           Exerct Scheme         IT         25.2         1.2           Exerct Scheme         IT         20.3         23.2           Exerct Scheme         IT         N         N           Dependent Restrice Tax Cordit         IT         N         N           Exerction of extrain polits arting from production, maintenance and regain of certain musical instruments         IT         N         N           Exerction of extrain polits arting from production, maintenance and regain of certain musical instruments         IT         N         N           Exerction of extrain polits arting from production, maintenance and regain of certain musical instruments         IT         N         N           Exerction of extrain polits arting from production, maintenance and regain of certain musical instruments         IT         N         N           Exerct State Cordit         IT         State Cordit         N         N	2012 €m 115.3 52.3 57.1 N N N N N N N N N N N N N	2012 Numbers 89,700 141,500 141,500 141,500 1,450 N N 18,100 1,780 1,423 N N N N N N N N N 108 7,720 388,300 5,500 N N 108 7,720 385,600 5,500 N 15,900 N 41,197,500 N 1,197,500 N N/A N/A N/A N 166,400	2011 €m 93.1 47.6 25.1 2.0 N N N N N N N N N N N N N N N N N N N	2011 Numbers 70,800 129,100 34,500 1,430 N N N N N N N N N N N N N	2010 6m 92.1 46.3 41.9 N N N N N N N N N N N N N N N 126.6 105.6 21.0 N 67.8 39.1 N	2010 Numbers 63,500 95,900 62,000 1,220 N N 17,400 1,620 N N N N N N N N N N N N N	2009 €m 83.0 43.7 37.6 1.9 N N 2.1 5.9 N N N N N N N N N N N N N N N 2.0 145.5 122.4 23.1	2009 Numbers 55,700 90,700 62,900 1,190 N 18,200 1,470 N N N N N N N N N N N N N
Age Tax Credit         IT         55.3         149,600           Bind Pearod's Credit (incl. Guide Dg Allowane)         IT         39.0         38,200           Bind Pearod's Credit (incl. Guide Dg Allowane)         IT         N         N           Decktor for retroliting         IT         N         N           Decktor for retroliting retroliti	52.3 57.1 N N 1.8 7.4 18.9 N N N N N N N 0.8 5.2 134.0 108.8 25.2 134.0 108.8 25.2 134.0 108.8 25.2 N 63.2 45.6 N N 0.0 883.9 N N A N/A 48.0 N N N N N N N N N N N N N N N N N N N	141,500 141,500 1,450 N N 18,100 1,780 1,423 N N N N N 108 7,720 388,300 385,600 5,500 N 84,400 15,900 N 44,400 15,900 N 44,400 N N 1,197,500 N N N/A N/A N/A N/A	47.6 25.1 2.0 N N N N N N N N N N N N N N N N N N C.0 131.1 108.0 23.1 N 62.6 41.9 N N 0.0 737.2 N	129,100 34,500 1,430 N N 17,200 1,700 N N N N N N N N N N N N N	46.3 41.9 N N N N N N N N N N N N N N N N N N N	95,900 62,000 1,220 N N 17,400 1,620 N N N N N N N N N N N N/A 367,600 365,100 5,100 N	43.7 37.6 1.9 N N S.9 N N N N N N N N N N N 2.0 145.5 122.4	90,700 62,900 1,190 N N 18,200 1,470 N N N N N N N N N N N N A 492,800
Approved Profit Staring Schemes *(2)         IT         39.0         38.200           Bind Pesors' Credit (Linc, Guido Day Mayane)         IT         N         N           Deduction for store-spectration of electricity         IT         N         N           Degudation for store-spectration of electricity (costs emergency benefit payment         IT         N         N           Degudation for store of electricity costs emergency benefit payment         IT         N         N           Exemption in spectra of electricity costs emergency benefit payment         IT         N         N           Exemption in spectra of electricity costs emergency benefit payment         IT         N         N           Exemption in spectra of electricity costs emergency benefit payment         IT         N         N           Exemption of creating profits attrassing from production, maintenance and regair of cetain musical instruments         IT         N         N           Foreign armags Deduction         IT         1.6         1.8         8.900           Health Specense (Ruleif (H) (h)         IT         1.8.6         3.99, 400           Health Specense (Ruleif (H) (h)         IT         1.8.6         3.99, 400           Health Specense (Ruleif (H) (h)         IT         1.8.0         N           Health Specense (Ruleif	57.1 2.1 N N 1.8 7.4 18.9 N N N N N N N N N N N N N	41,300 1,450 N 18,100 1,780 1,780 1,423 N N N N 108 7,720 388,300 385,600 5,500 N 84,400 15,900 N 44,000 1,197,500 N N/A N/A N/A	25.1 2.0 N N 1.7 7.1 N N N N N N N N 2.0 131.1 108.0 23.1 N 62.6 41.9 N 0.0 737.2 N	34,500 1,430 N N 17,200 1,700 N N N N N N N N N N N N N	41.9 1.9 N N N N N N N N N N N N N	62,000 1,220 N 17,400 1,620 N N N N N N N N N N N N N	37.6 1.9 N 2.1 5.9 N N N N N N N N 145.5 122.4	62,900 1,190 N N 18,200 1,470 N N N N N N N N N N N N N N N N N N N
Sind Pearls Credit (Incl. Guide Dag Allowane)IT2.21.540Certain profits of increagenetation of electricityITNNDeduction for retrofitingITNNDegmodern Relitive Tax CreditIT1.818,000Employing a CarerITNNEmploying a CarerITNNExemption of carls inform production, maintenance and regarior detain musical instrumentsITNNExemption of carls inform production, maintenance and regarior detain musical instrumentsITNNFarming accelerated allowanes for captial expenditure on slurry storageITNNFarming accelerated allowanes for captial expenditure on slurry storageITNNFarming accelerated allowanes for captial expenditure on slurry storageITNNFarming Stock StellefITS.2S.850Health Expenses (Excluding Muring Homes Only)ITTS.2S.850Health Expenses (Excluding Muring Homes Only)ITTS.1S.700Health Expenses (Excluding Muring Homes Only)ITTS.1S.700Height D Bay scheme (f)ITTS.1S.700S.700Height D Bay scheme (f)ITTNNNMedical Instarted Relif (f)ITTS.1S.1S.700Height D Bay scheme (f)ITTNNNMedical Instarted Relif (f)ITTS.1S.1S.1Height D Bay scheme (f)ITTNNN <tr< td=""><td>2.1 N N 1.8 7.4 18.9 N N N N 0.8 5.2 134.0 108.8 25.2 134.0 108.8 25.2 N 63.2 45.6 N 63.2 45.6 N N 0.0 883.9 N N N 48.0</td><td>1,450 N N 18,100 1,780 N N N N N N N 385,600 5,500 N 84,400 15,900 N 84,400 15,900 N 84,400 N N/A N/A N/A N/A</td><td>2.0 N N 1.7 7.1 N N N N N N N N N 2.0 131.1 108.0 23.1 N 62.6 41.9 N 0.0 737.2 N</td><td>1,430 N N 17,200 1,700 N N N N N N N N N N N N N N N 84,300 381,800 5,000 N 83,400 14,700 N &lt;10</td><td>1.9 N N 2.0 6.9 N N N N N 2.0 126.6 105.6 21.0 N 67.8 39.1</td><td>1,220 N N 17,400 1,620 N N N N N N N N 367,600 365,100 5,100 N</td><td>1.9 N 2.1 5.9 N N N N N N N 2.0 145.5 122.4</td><td>1,190 N N 18,200 1,470 N N N N N N N N N N N N A 492,800</td></tr<>	2.1 N N 1.8 7.4 18.9 N N N N 0.8 5.2 134.0 108.8 25.2 134.0 108.8 25.2 N 63.2 45.6 N 63.2 45.6 N N 0.0 883.9 N N N 48.0	1,450 N N 18,100 1,780 N N N N N N N 385,600 5,500 N 84,400 15,900 N 84,400 15,900 N 84,400 N N/A N/A N/A N/A	2.0 N N 1.7 7.1 N N N N N N N N N 2.0 131.1 108.0 23.1 N 62.6 41.9 N 0.0 737.2 N	1,430 N N 17,200 1,700 N N N N N N N N N N N N N N N 84,300 381,800 5,000 N 83,400 14,700 N <10	1.9 N N 2.0 6.9 N N N N N 2.0 126.6 105.6 21.0 N 67.8 39.1	1,220 N N 17,400 1,620 N N N N N N N N 367,600 365,100 5,100 N	1.9 N 2.1 5.9 N N N N N N N 2.0 145.5 122.4	1,190 N N 18,200 1,470 N N N N N N N N N N N N A 492,800
cretars profits of micro-generation of electricity         IT         N         N           Dependent Relative Tax credit         IT         N         N           Dependent Relative Tax credit         IT         1.8         18,000           Employing a Carer         IT         2.0         1,621           Exemption in regulation string from production, maintenance and regain of certain musical instruments         IT         N         N           Exemption in regulated allowances for capital expenditure on slury storage         IT         N         N           Fahret tax credit         IT         N         N         N           Frequent Taxing Stedencity         IT         N         N         N           General Stock Relief         IT         N         N         N           Health Expenses (Excluding Murring Home)         IT         1.10         386,700           Health Expenses (Excluding Murring Home)         IT         N         N           Incaracter Star Carelit         IT         N         N      <	N N 1.8 7.4 18.9 N N N N 0.8 5.2 134.0 108.8 25.2 N 63.2 45.6 N 63.2 45.6 N 0.0 883.9 N N/A N/A N/A N/A N/A	N N 18,100 1,780 1,423 N N N N 108 7,720 388,300 385,600 5,500 385,600 385,600 385,600 N 84,400 15,900 N	N N N N N N N N N N N N N N 2.0 131.1 108.0 23.1 N 62.6 41.9 N 0.0 737.2 N	N N 17,200 1,700 N N N N N N N N N 384,300 381,800 5,000 N 83,400 14,700 N <10	N N 2.0 6.9 N N N N 2.0 126.6 126.6 21.0 N 67.8 39.1	N N 17,400 1,620 N N N N N N/A 367,600 365,100 5,100 N	N N 2.1 5.9 N N N N N N 2.0 145.5 122.4	N N 18,200 1,470 N N N N N N N N N N A 492,800
Index control         IT         N         N           Dependent Relitive Tax Credit         IT         1.8         18,000           Employing a Care         IT         7.9         1.900           Employing a Care         IT         N         N           Exemption for extract Scheme [B(I) 8)         IT         N         N           Exemption for extract for starting from production, maintenance and regard of certain musical instruments         IT         N         N           Farming accelerated allownees for captial expenditure on slurry storage         IT         N         N           Fisher tax credit         IT         N         N         N           Foreign Earnings Deduction         IT         1.0         135         General Stock Healt         IT         1.0         135           General Stock Healt         IT         1.0         135         General Stock Healt         117         1.0         135           Health Expenses [Cotal]         IT         1.0<	N 1.8 7.4 18.9 N N N N N N 0.8 5.2 134.0 108.8 25.2 N 63.2 45.6 N 63.2 45.6 N N/A N/A N/A N/A N/A N 48.0	N 18,100 1,780 1,780 1,423 N N N N 108 7,720 388,300 385,600 5,500 N 84,400 15,900 N 4,400 15,900 N 4,00 1,197,500 N N/A N/A N/A N/A N/A	N 1.7 7.1 N N N N N N 2.0 131.1 108.0 23.1 N 62.6 41.9 N 0.0 737.2 N	N 17,200 1,700 N N N N N N/A 384,300 381,800 5,000 N 83,400 14,700 N 	N 2.0 6.9 N N N N 2.0 126.6 105.6 21.0 N 67.8 39.1	N 17,400 1,620 N N N N N N 367,600 365,100 5,100 N	N 2.1 5.9 N N N N N N N 2.0 145.5 122.4	N 18,200 1,470 N N N N N N N/A 492,800
pagenden Relative Tax Credit         IT         1.8         18,000           Employing a Carer         IT         7.9         1.900           Employing a Carer         IT         2.0.2         1.621           Exemption in register of electricity costs energency benefit payment         IT         N         N           Exemption of creatin profits aring from production, maintenance and regatir of certain musical instruments         IT         N         N           Faming accelerated allowances for capital expenditure on slurry storage         IT         N         N           Fraining accelerated allowances for Capital (4)[5]         IT         N         N           Creard 30ck Relief         IT         1.0         335         399,4000           Health Expenses (Cabit (Ma Kuring Homes)         IT         1.10         396,700           Health Expenses (Cabit (Ma Kuring Homes)         IT         N         N           Inca carer 1 Ar Credit         IT         N         N           Incagacitated Child Tax Credit         IT         N         N           Relical Instance Relief (9)         IT         N         N           Nectorard 1 Ar Credit         IT         N         N           Relical Instance Relief (9)         IT         N	1.8 7.4 18.9 N N N 0.8 5.2 134.0 108.8 25.2 134.0 108.8 25.2 N 63.2 45.6 N 63.2 45.6 N 0.0 883.9 N N/A N/A N/A N N/A 8.9 N N N 8.9 N N N N N N N N N N N N N N N N N N N	18,100 1,780 1,780 1,423 N N N N 108 7,720 388,300 385,600 5,500 N 84,400 15,900 N <10 1,197,500 N N/A N/A N/A N/A	1.7 7.1 N N N N N N 2.0 131.1 108.0 23.1 N 62.6 41.9 N 0.0 737.2 N	17,200 1,700 N N N N N/A 384,300 381,800 5,000 N 83,400 14,700 N <10	2.0 6.9 N N N N 2.0 126.6 105.6 21.0 N 67.8 39.1	17,400 1,620 N N N N N/A 367,600 365,100 5,100 N	2.1 5.9 N N N N 2.0 145.5 122.4	18,200 1,470 N N N N N N/A 492,800
Implyment inverse         IT         7.9         1.900           Emplyment inversent Schem [13] (3)         IT         N         N           Exemption of crustent Schem [13] (3)         IT         N         N           Exemption of crustent profits arising from production, maintenance and regatior foctain musical instruments         IT         N         N           Farmings accelerated allowances for capital expenditure on slurry storage         IT         IN         N         N           Foreign Exclusing Numerics         IT         IS         S.8,950         N         N         N           Health Expenses [Coluding Nursing tomes)         IT         III         0.8,6700         N         N         N           Health Expenses [Coluding Nursing tomes)         IT         III         0.8,6700         N         N         N           Heigh Expenses [Coluding Nursing tomes)         IT         III         S.8,000         N	7.4 18.9 N N N 0.8 5.2 134.0 108.8 25.2 N 63.2 45.6 N 0.0 883.9 N N/A N/A N/A N/A N 48.0	1,780 1,423 N N N 108 7,720 388,300 385,600 5,500 N 84,400 15,900 N <10 1,197,500 N N/A N/A N	7.1 N N N N 2.0 131.1 108.0 23.1 N 62.6 41.9 N 0.0 737.2 N	1,700 N N N N N N 384,300 381,800 5,000 N 83,400 14,700 N <10	6.9 N N N N 2.0 126.6 105.6 21.0 N 67.8 39.1	1,620 N N N N N/A 367,600 365,100 5,100 N	5.9 N N N N 2.0 145.5 122.4	1,470 N N N N N N/A 492,800
armgiogenet investment Scheme [fill [3]         IT         0.2         1.621           Exemption in creating profits arising from production, maintenance and repait of certain musical instruments         IT         N         N           Exemption in creating profits arising from production, maintenance and repait of certain musical instruments         IT         N         N           Fisher tax creatit         Transpace accentration of the structure of structure and structure and structure accentration of the structure and structure accentration of the structure and structure and structure accentration of the structure and structure accentration of the structure and structure and structure accentration of the structure and structure accentration of the structure accentratin accentration of the structure accentratin accentra	18.9 N N N 0.8 5.2 134.0 108.8 25.2 N 63.2 45.6 N 63.2 45.6 N N/A N/A N/A N/A N A 88.0	1,423 N N N 108 7,720 388,300 385,600 5,500 N 84,400 15,500 N <10,197,500 N N/A N/A N/A N	N N N N 2.0 131.1 108.0 23.1 N 62.6 41.9 N 0.0 737.2 N	N N N N N/A 384,300 381,800 5,000 N 83,400 14,700 N <10	N N N N 2.0 126.6 105.6 21.0 N 67.8 39.1	N N N N N/A 367,600 365,100 5,100 N	N N N N 2.0 145.5 122.4	N N N N N N/A 492,800
Exemption in respect of electricity costs emergency benefit paymentITNNExemption of crashing norduction, maintenance and repair of certain musical instrumentsITNNFormign accelerated allowances for capital expenditure on slurry storageITNNForeign accelerated allowances for capital expenditure on slurry storageIT10135Foreign Earnings DeductionIT10136Foreign Earnings DeductionIT138.6395,400Feash Expenses (forlal)(IS)IT136.6395,400Health Expenses (forlal)IT13.6395,400Health Expenses (forlal)IT51.0177,700Health Expenses (forlal)IT51.0177,700Foreign Earlier (Filt)ITNNHome Carr's Tax CreditITNNHome Carr's Tax CreditITNNMediga Christinatier (B) (23)ITNNMediga Christinatier (B) (23) <t< td=""><td>N N N 0.8 5.2 134.0 108.8 25.2 N 63.2 45.6 N 63.2 45.6 N 0.0 883.9 N N/A N/A N/A N/A N 48.0</td><td>N N N 108 7,720 388,300 385,500 5,500 N 84,400 15,900 N &lt;10 1,197,500 N N/A N/A N</td><td>N N N 2.0 131.1 108.0 23.1 N 62.6 41.9 N 0.0 737.2 N</td><td>N N N N/A 384,300 381,800 5,000 N 83,400 14,700 N &lt;10</td><td>N N N 2.0 126.6 21.0 N 67.8 39.1</td><td>N N N N/A 367,600 365,100 5,100 N</td><td>N N N 2.0 145.5 122.4</td><td>N N N N N/A 492,800</td></t<>	N N N 0.8 5.2 134.0 108.8 25.2 N 63.2 45.6 N 63.2 45.6 N 0.0 883.9 N N/A N/A N/A N/A N 48.0	N N N 108 7,720 388,300 385,500 5,500 N 84,400 15,900 N <10 1,197,500 N N/A N/A N	N N N 2.0 131.1 108.0 23.1 N 62.6 41.9 N 0.0 737.2 N	N N N N/A 384,300 381,800 5,000 N 83,400 14,700 N <10	N N N 2.0 126.6 21.0 N 67.8 39.1	N N N N/A 367,600 365,100 5,100 N	N N N 2.0 145.5 122.4	N N N N N/A 492,800
Itemp prod (amin) profits variang from production, maintenance and repair of certain musical instruments         IT         N         N           Finher tax credit         IT         N         N         N           Framing scientized allowances for capital expenditure on slurry storage         IT         N         N           Framing scientized allowances for capital expenditure on slurry storage         IT         N         N           Framing scientized allowances for capital expenditure on slurry storage         IT         N         N           Framing scientized allowances for capital expenditure on slurry storage         IT         Sign 29,400           Health Expenses (Excluding Nursing Homes)         IT         116         36,6700           Health Expenses (Excluding Nursing Homes)         IT         N         N           Health Expenses (Excluding Nursing Homes)         IT         Sign 20,22,2,2,3,000         N           Health Expenses (Excluding Nursing Homes)         IT         Sign 20,2,2,2,3,000         N           Health Expenses (Excluding Nursing Homes)         IT         Sign 20,2,2,2,3,000         N           High To Wards and Tax Credit         IT         N         N           Home Care's Tax Credit         IT         N         N           Rediced rate of USC for Medical Card Holders	N N N 0.8 5.2 134.0 108.8 25.2 N 63.2 45.6 N 63.2 45.6 N 0.0 883.9 N N/A N/A N/A N/A N 48.0	N N N 108 7,720 388,300 385,600 5,500 N 84,400 15,900 N <10 1,197,500 N N/A N/A N	N N N 2.0 131.1 108.0 23.1 N 62.6 41.9 N 0.0 737.2 N	N N N/A 384,300 381,800 5,000 N 83,400 14,700 N <10	N N N 2.0 126.6 105.6 21.0 N 67.8 39.1	N N N N/A 367,600 365,100 5,100 N	N N N 2.0 145.5 122.4	N N N N/A 492,800
Farming: accelerated allowances for capital expenditure on slurry storageITNForeign Earnings DeductionIT1.01.35General Stock ReliefIT1.22.8Health Expenses (Total) (4) (5)IT1.38.63.99,400Health Expenses (Excluding Nursing Homes)IT1.10.03.95,6700Health Expenses (Excluding Nursing Homes)IT1.10.03.96,700Health Expenses (Excluding Nursing Homes)IT1.10.03.96,700Health Expenses (Excluding Nursing Homes)IT1.08.25,500Home Carre's Tax CreditITNNHome Carre's Tax CreditITNNHome Carre's Tax CreditITNNMedical Insurance Relief (9)ITNNMedical Insurance Relief (9)ITNNMedical Insurance Relief (9)ITN/AN/AHealth Expenses in Carbon ExponenceITN/AN/ARev Ender Stock ExpenseITN/AN/ARev Ender Stock ExpenseITN/AN/AHealth Expenses ReliefITNNRevice ReliefITN/AN/ARelief for Increase ReliefITNNStock Relief ReliefITNNStock Relief ReliefITNNStock Relief ReliefITNNStock Relief ReliefITNNStock Relief ReliefITNNStock Relief Relief	N N 0.8 5.2 134.0 108.8 25.2 N 63.2 45.6 N 0.0 883.9 N/A N/A N/A N/A N/A N 48.0	N N 108 7,720 388,300 385,600 5,500 N 84,400 15,900 N <10 15,900 N <10 1,197,500 N N/A N/A N	N N 2.0 131.1 108.0 23.1 N 62.6 41.9 N 0.0 737.2 N	N N N/A 384,300 381,800 5,000 N 83,400 14,700 N <10	N N 2.0 126.6 105.6 21.0 N 67.8 39.1	N N N/A 367,600 365,100 5,100 N	N N 2.0 145.5 122.4	N N N/A 492,800
Fisher tax credit         IT         N         N           General Stock Relief         IT         1.0         135           General Stock Relief         IT         5.2         8.950           Health Expenses (Excluding Nursing Homes)         IT         111.0         336,700           Health Expenses (Nursing Homes Only)         IT         113.6         339,400           Health Expenses (Excluding Nursing Homes)         IT         110         336,700           Interpactive Engagement Programm (KEEP) (7)         IT         N         N           Interpactive Engagement Programm (KEEP) (7)         IT         N         N           Medical Insurance Relief (9)         IT         57.8         1,118,400           Medical Insurance Relief (9)         IT         N         N           Rediced rate of USC for Medical Card Holders         IT         N         N           Rediced rate of USC for Medical Card Holders         IT         N         N           Rediced for increases in carbon tax on form desel         IT         N         N           Rediced for increases         increase in carbon tax on form desel         IT         N         N           ResiderBal Premises Retial Income Relief         IT         N         N <td< td=""><td>N 0.8 5.2 134.0 108.8 25.2 N 63.2 45.6 N 0.0 883.9 N N/A N/A N/A N/A N 48.0</td><td>N 108 7,720 388,300 385,600 5,500 N 84,400 15,900 N &lt;10 1,197,500 N N/A N/A N</td><td>N N 2.0 131.1 108.0 23.1 N 62.6 41.9 N 0.0 737.2 N</td><td>N N/A 384,300 381,800 5,000 N 83,400 14,700 N &lt;10</td><td>N N 2.0 126.6 105.6 21.0 N 67.8 39.1</td><td>N N/A 367,600 365,100 5,100 N</td><td>N N 2.0 145.5 122.4</td><td>N N N/A 492,800</td></td<>	N 0.8 5.2 134.0 108.8 25.2 N 63.2 45.6 N 0.0 883.9 N N/A N/A N/A N/A N 48.0	N 108 7,720 388,300 385,600 5,500 N 84,400 15,900 N <10 1,197,500 N N/A N/A N	N N 2.0 131.1 108.0 23.1 N 62.6 41.9 N 0.0 737.2 N	N N/A 384,300 381,800 5,000 N 83,400 14,700 N <10	N N 2.0 126.6 105.6 21.0 N 67.8 39.1	N N/A 367,600 365,100 5,100 N	N N 2.0 145.5 122.4	N N N/A 492,800
Toreign Earnings Deduction         IT         1.0         135           Eveneral Stack Relief         IT         5.2         8.950           Health Expenses (Excluding Nursing Nomes)         IT         118.6         399,400           Health Expenses (Excluding Nursing Nomes)         IT         118.6         399,400           Health Expenses (Excluding Nursing Nomes Only)         IT         110.0         396,700           Heigh Expenses (Excluding Nursing Nomes Only)         IT         N         N           Nome Carer's Tax Credit         IT         6.19         82,500           Incapacitated Child Tax Credit         IT         0.0         <10	0.8 5.2 134.0 108.8 25.2 N 63.2 45.6 N 0.0 883.9 N 0.0 883.9 N N/A N/A N/A N/A N 48.0	108 7,720 388,300 385,600 5,500 N 84,400 15,900 N <10 1,197,500 N N/A N/A N	N 2.0 131.1 108.0 23.1 N 62.6 41.9 N 0.0 737.2 N	N N/A 384,300 381,800 5,000 N 83,400 14,700 N <10	N 2.0 126.6 105.6 21.0 N 67.8 39.1	N N/A 367,600 365,100 5,100 N	N 2.0 145.5 122.4	N N/A 492,800
General Stock Relief         IT         5.2         8.950           teach Expenses (Total) (4) (5)         IT         138.6         309,400           Health Expenses (Excluding Runnis Homes)         IT         138.6         309,400           Health Expenses (Rursing Homes Only)         IT         128.6         309,400           Health Expenses (Rursing Homes Only)         IT         8.2         5.800           Health Expenses (Indi Tax Credit         IT         6.1.9         82.500           Incapacitated Child Tax Credit         IT         0.0         10           Medical Insurance Relief (9)         IT         N         N           Medical Insurance Relief (9)         IT         N/A         N/A           Nordsrage Interest Tax Credit         IT         N/A         N/A           Relief for Increase In carbon tax on farm diese!         IT         N/A         N/A           Relief for Increase In carbon tax on farm diese!         IT         N/A         N/A           Residential Premises Rental Income Relief         IT         N         N           Save AS You Earn (SATE)         IT         N/A         N/A           Save AS You Earn (SATE)         IT         1.3         60           Stock Relief for Stategeneret	5.2 134.0 108.8 25.2 N 63.2 45.6 N 0.0 883.9 N N/A N/A N/A N/A N 48.0	7,720 388,300 385,600 5,500 N 84,400 15,900 N <10 1,197,500 N N/A N/A N/A N	2.0 131.1 108.0 23.1 N 62.6 41.9 N 0.0 737.2 N	N/A 384,300 381,800 5,000 N 83,400 14,700 N <10	2.0 126.6 105.6 21.0 N 67.8 39.1	N/A 367,600 365,100 5,100 N	2.0 145.5 122.4	N/A 492,800
Health Expenses (Excluding Numes) promes)         IT         138.6         399.400           Health Expenses (Excluding Numes) promes)         IT         111.0         396.700           Health Expenses (Excluding Numes) promes)         IT         25.2         5.800           Heigh Expenses (Excluding Numes) promes         IT         61.9         822.500           Incaspactated Child Tax Credit         IT         61.9         822.500           Incaspactated Child Tax Credit         IT         0.0         <10	134.0 108.8 25.2 N 63.2 45.6 N 0.0 883.9 N N/A N/A N/A N/A N 48.0	388,300 385,600 5,500 N 84,400 15,900 N <10 1,197,500 N N/A N/A N/A N	131.1 108.0 23.1 N 62.6 41.9 N 0.0 737.2 N	384,300 381,800 5,000 N 83,400 14,700 N <10	126.6 105.6 21.0 N 67.8 39.1	367,600 365,100 5,100 N	145.5 122.4	492,800
Health Expenses (Excluding Nursing Homes)         IT         111.0         396,700           Heigh to Buy scheme (b)         IT         N         N           Home Care's Tax Credit         IT         6.1.9         622,500           Incapacitated Child Tax Credit         IT         6.1.9         622,500           Incapacitated Child Tax Credit         IT         N         N           Uning City Initiative (8) (21)         IT         N         N           More Tay Care Tax Credit         IT         N         N           More Tay Care Tax Credit         IT         N         N           More Tay Care Tax Credit         IT         N         N           More Tay Care Tay	108.8 25.2 N 63.2 45.6 N 0.0 883.9 N N/A N/A N/A N/A N 48.0	385,600 5,500 N 84,400 N <10 1,197,500 N N/A N/A N/A N	108.0 23.1 N 62.6 41.9 N 0.0 737.2 N	381,800 5,000 N 83,400 14,700 N <10	105.6 21.0 N 67.8 39.1	365,100 5,100 N	122.4	
Itela to Buy scheme (6)         IT         S.2.         S.800           Home Carer's Tax Credit         IT         N         N           Home Carer's Tax Credit         IT         61.9         82.500           Incapacitated Child Tax Credit         IT         51.0         177.00           Vey Employee Engreyee Regement Programme (KEEP) (7)         IT         N         N           Uxing City initiative (8) (21)         IT         0.0         <100	25.2 N 63.2 45.6 N 0.0 883.9 N N/A N/A N/A N/A N 48.0	5,500 N 84,400 15,500 N <10 1,197,500 N N/A N/A N	23.1 N 62.6 41.9 N 0.0 737.2 N	5,000 N 83,400 14,700 N <10	21.0 N 67.8 39.1	5,100 N		
Help to Buy scheme (6)         IT         N         N           Home Care's Tax Credit         IT         61.9         82,500           Incapacitated Child Tax Credit         IT         61.9         82,500           Key Employee Engagement Programme (KEP) (7)         IT         N         N           Wing City Initiative (8) (21)         IT         N         N           Medical Insurance Relif (9)         IT         N         N           Metacial Insurance Relif (9)         IT         N/A         N/A           Metacial Insurance Relif (9)         IT         N/A         N/A           Relif for increase in carbon taxon farm diesel         IT         N/A         N/A           Renote Working Relief         IT         N         N         N           Save As You Ean (SATE)         IT         N/A         N/A           Save As You Ean (SATE)         IT         N/A         N/A           Save As You Ean (SATE)         IT         N         N           Stack Relief for Strepreneurs (SURE)         IT         N         N           Stack Relief for Strepreneurs (SURE)         IT         1.1         3.0           Stock Relief for Strepreneurs (SURE)         IT         1.1         3.0	N 63.2 45.6 N 0.0 883.9 N N/A N/A N/A N/A N/A N 48.0	N 84,400 15,900 N <10 1,197,500 N N/A N/A N	N 62.6 41.9 N 0.0 737.2 N	N 83,400 14,700 N <10	N 67.8 39.1	N		489,400
Home Care's Tax CreditIT61.982,500Incapacitated Child Tax CreditITS1.017,700Key Employee Engagement Programme (KEEP) (7)ITNNLiving City Initiative (8) (21)IT0.0<10	63.2 45.6 N 0.0 883.9 N N/A N/A N/A N/A N 48.0	84,400 15,900 N <10 1,197,500 N N/A N/A N	62.6 41.9 N 0.0 737.2 N	83,400 14,700 N <10	67.8 39.1		-	.,
Incapacitated Child Tax CreditT51.017,700Key Employee Engagement Programme (KEEP) (7)ITNNUning City Initative (8) (23)IT0.0<10	45.6 N 0.0 883.9 N N/A N/A N/A N 48.0	15,900 N <10 1,197,500 N/A N/A N/A N	41.9 N 0.0 737.2 N	14,700 N <10	39.1	82,100	N	N
Itery Employee Engagement Programme (KEEP) (7)ITNNLiving City Initiative (8) (21)IT0.0<10	N 0.0 883.9 N N/A N/A N 48.0	N <10 1,197,500 N N/A N/A N	N 0.0 737.2 N	N <10		10.000	63.9	77,500
Living City initiative (8) (21)0.0<10Mortgage Interest Tax CreditIT575.81,118,400Mortgage Interest Tax CreditITNN/ARedicef arte of USC for Medical Card HoldersITN/AN/ARelief for increase in carbon tax on farm dieselITN/AN/ARenterest Tax CreditITNNRent tax creditITN/AN/ARent tax creditITN/AN/ASave As You Earn (SAYE)ITN/AN/ASave As You Earn (SAYE)ITNNSingle Person Child Carer CreditITNNSingle Person Child Carer CreditIT1.91.21Stock Relief for Entrepreneurs (SURE)IT1.91.01Stock Relief for Registreed Farme **^IT1.1310Stock Relief for Storgarme (SARP)IT1.1310Stock Relief for Young Trained Farmer **^ITNNAccelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (S285) (27)IT, NNAccelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment, of which IT (27)IT, NNAccelerated Capital Allowance scheme for Gas Vehicles and Refueling Equipment, of which IT (27)IT, NNAccelerated Capital Allowance scheme for Gas Vehicles and Refueling Equipment, of which IT (27)IT, NNAccelerated Capital Allowance scheme for Gas Vehicles and Refueling Equipment, of which IT (27)IT, NNAccelerated Capital Allowance s	0.0 883.9 N N/A N/A N 48.0	<pre></pre>	0.0 737.2 N	<10		13,000	38.0	12,200
Medical Insurance Relief (9)IT\$75.81,118,400Mortgage Interest Tax CreditITNNRefued rate of USC for Medical Card HoldersITN/AN/ARelief for increase in carbon tax on farm dieselITN/AN/AReniet Working ReliefITNNRentet Working ReliefITNNRentet Working ReliefITNNResidential Premises Rental Income ReliefITNNSaxe As You Earn (SAYE)ITNNSea going naval personnelITNNSingle Person Child Carer CreditITNNSpecial Assignee Relief Programme (SARP)IT1.360Stock Relief for Entrepeneurs (SURE)IT1.13.0Stock Relief for Young Trained Farmer **AITNNZuccesion Farm PartnershipsITNNTransborder Workers ReliefITNNAccelerated Capital Allowance scheme Childcare and Fitness Centre Equipment (5285) (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, 12(27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, 12(27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, 12(27)ITNNAccelerated Capital Allowance sc	883.9 N/A N/A N 48.0	1,197,500 N N/A N/A N	737.2 N			N	N	N
Mortgage Interest Tax Credit     IT     N     N       Reduced rate of USC for Medical Card Holders     IT     N/A     N/A       Redief for increase in carbon tax on farm diesel     IT     N/A     N/A       Remote Working Relief     IT     N     N       Remote Working Relief     IT     37.9     153.100       Residential Premises Rental income Relief     IT     N     N       Save As You Earn (SAVE)     IT     N/A     N/A       Save As You Earn (SAVE)     IT     N     N       See-going maval personnel     IT     N     N       Special Assignee Relief Programme (SARP)     IT     1.9     121       Start-Up Relief for Entrepreneurs (SURE)     IT     1.3     60       Stock Relief for Agoistered Farm Partnerships     IT     1.1     310       Succession Farm Partnerships     IT     N     N       Transborder Workers Relief     IT     N     N       Accelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (S285) (27)     IT, CT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Reluelling Equipment (S285) (27)     IT, N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Reluelling Equipment (S285) (27)     IT, N     N       Accelerated Capita	N N/A N/A N 48.0	N N/A N/A N	N	1,271,600	N/A	N/A	N/A	N/A
Reduced rate of USC for Medical Card Holders     IT     N/A     N/A       Reluced rote of USC for Medical Card Holders     IT     N/A     N/A       Rende Working Relief     IT     N/A     N/A       Rent tax credit     IT     37.9     153,100       Residential Premises Rental Income Relief     IT     N     N       Save As You Earn (SAYE)     IT     N/A     N/A       Seaging naval personnel     IT     N     N       Single Person Child Care Credit     IT     N     N       Special Assignee Relief Programme (SARP)     IT     1.3     60       Stock Relief for Entrepreneurs (SURE)     IT     1.1     30       Stock Relief for Young Trained Farmer**^     IT     N     N       Succesion Tam Partnerships     IT     N     N       Transborder Workers Relief     IT     N     N       Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which TI (27)     IT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which TI (27)     IT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which TI (27)     IT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which TI (27)	N/A N/A N 48.0	N/A N/A N			697.9	1,268,400	589.6	1,233,900
Relief for increase in carbon tax on farm diese!ITN/AN/ARemote Working ReliefITNNRent tax creditIT37.9153.100Residential Premises Rental Income ReliefITNNSave As You Earn (SAYE)ITN/AN/ASave As You Earn (SAYE)ITNNSave As You Earn (SAYE)ITNNSingle Person Child Carer CreditITNNStock Relief for Entrepreneurs (SURE)IT1.9121.1Start-Up Relief for Intrepreneurs (SURE)IT1.130.0Stock Relief for Nung Trained Farmer **^ITNNSuck Relief for Nung Trained Farmer **^ITNNSuccelerate Capital Allowance scheme for Childcare and Fitness Centre Equipment (S285B) (27)ITNNAccelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which T (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which T (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which T (27)ITNNAccelerated Capital Allowance scheme for Energy Efficient Equipment, of which T (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which T (27)ITNNAccelerated Capital Allowance scheme for Energy Efficient Equipment, of which T (27)ITNNAccelerated Capital Allowance scheme for Energy Effi	N/A N 48.0	N/A N	N/A	N	N	N	N	N
Remote Working ReliefITNNRent tax creditIT37.9153,100Residential Premises Rental Income ReliefITNNSave As You Earn (SAYE)ITN/AN/ASee-agoing naval personnelITN/AN/ASee-agoing naval personnelITNNSpecial Assignee Relief Programme (SARP)IT1.91.21.Start-Up Relief for Entrepreneurs (SURE)IT1.360Stock Relief for Registered Farm PartnershipsIT1.330Stock Relief for Young Trained Farmer **AIT1.1310Succession Farm PartnershipsITNNAccelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (S285B) (27)ITNNAccelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27) <td>N 48.0</td> <td>N</td> <td>,</td> <td>N/A</td> <td>N</td> <td>N</td> <td>N</td> <td>N</td>	N 48.0	N	,	N/A	N	N	N	N
Rent tax creditIT37.9153,100Residential Premises Rental Income ReliefITNNSave As You Earn (SAYE)ITN/AN/ASee as You Earn (SAYE)ITNNSingle Person Child Carer CreditITNNSingle Person Child Carer CreditITNNStart-Up Relief for Entrepreneurs (SURE)IT1.91.21Start-Up Relief for Entrepreneurs (SURE)IT0.130Stock Relief for Registered Farm PartnershipsIT1.131.0Stock Relief for Registered Farm PartnershipsITNNStock Relief for Registered Farm PartnershipsITNNStock Relief Vorkers ReliefITNNAccelerated Capital Allowance scheme Childcare and Fitness Centre Equipment (S285B) (27)ITNNAccelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which T (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which T (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which T (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment (S285C) (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment (S285C) (27)ITNNAccelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)CTNNAccelerated Capital Allowance	48.0		N	N	N	N	N	N
Residential Premises Rental Income ReliefITNNSave As You Carn (SAYE)ITN/AN/ASave As You Carn (SAYE)ITNNSingle Person Child Carer CreditITNNSingle Person Child Carer CreditIT1.91.21Start-Up Relief For Entrepreneurs (SURE)IT1.360Stock Relief for Registered Farm PartnershipsIT1.1310Stock Relief for Noung Trained Farmer **^IT1.1310Stock Relief for Storper PartnershipsITNNTransborder Workers ReliefITN/AN/AAccelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, G2855B (27)ITNNAccelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Energy Efficient Equip		166 400	N	N	N	N	N	N
Save As You Earn (SAYE)ITN/AN/ASee as You Earn (SAYE)ITNNSingle Person Child Carer CreditITNNSingle Person Child Carer CreditITNNSpecial Assignee Relief Programme (SARP)IT1.91.21Start-Up Relief for Entrepreneurs (SURE)IT0.130Stock Relief for Registered Farm PartnershipsIT1.1310Stock Relief for Young Trained Farmer**ITNNStock Relief for Young Trained Farmer**ITN/AN/AStock Relief Automatic Scheme Childcare and Fitness Centre Equipment (S285B) (27)ITNNAccelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (5285B) (27)ITNNAccelerated Capital Allowance scheme Childcare and Fitness Centre Equipment (72)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment (5285C) (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Energy Efficient Equipment (72)ITNNAccelerated Capital Allowance scheme for Energy Efficient Equipment (72)ITNNAccelerated Capital Allowance scheme for Energy Efficient Equipment (72)ITNNAccelerated Capital Allowance scheme for Energy Efficient Equipm	N	100,400	66.5	179,600	82.8	189,000	85.9	196,900
Sea-going naval personnelITNNSingle Person Child Carer CreditITNNSingle Person Child Carer CreditIT1.91.21Start-Up Relief for Entrepreneurs (SURE)IT1.360Stock Relief for Registered Farm PartnershipsIT1.13.0Stock Relief for Young Trained Farmer **^IT1.13.10Succession Farm PartnershipsITNNTransborder Workers ReliefITNNAccelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (\$285B) (27)IT, CTNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment (\$285B) (27)IT, CTNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment (\$285C) (27)IT, CTNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, 5025C) (27)IT, CTNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, 5025C) (27)IT, CTNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, 5025C) (27)IT, CTNNAccelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)CTNNAccelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)CTNNAccelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)CTNNAccelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)		N	N	N	N	N	N	N
Single Person Child Carer CreditITNNSpecial Assignee Relief Programme (SARP)IT1.9121Start-Up Relief for Entrepreneurs (SURE)IT1.9121Start-Up Relief for Entrepreneurs (SURE)IT0.130Stock Relief for Registered Farm PartnershipsIT0.130Stock Relief for Young Trained Farmer ***IT1.1310Stock Relief for Young Trained Farmer ***ITNNTransborder Workers ReliefITN/AN/AAccelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (S285B) (27)ITNNAccelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme For Gas Vehicles and Refuelling Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Energ	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Special Assignee Relief Programme (SARP)IT1.9121Start-Up Relief for Entrepreneurs (SURE)IT1.360Stock Relief for Registered Farm PartnershipsIT0.130Stock Relief for Young Trained Farm PartnershipsIT1.1310Stock Relief for Young Trained Farmer **AIT1.1310Stock Relief for Young Trained Farmer **AITNNTransborder Workers ReliefITN/AN/AAccelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (S285B) (27)IT,CTNNAccelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, S285C) (27)IT,CTNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, S285C) (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, S285C) (27)ITO.765Accelerated Capital Allowance scheme for Energy Efficient Equipment (27)ITNNNAccelerated Capital Allowance scheme for Energy Efficient Equipment (27)ITNNNAccelerated Capital Allowance scheme for Energy Efficient Equipment (27)ITNNNAccelerated Capital Allowance scheme for Energy Efficient Equipment (27)ITNNNAccele	N	N	N	N	N	N	N	N
Start-Up Relief for Entrepreneurs (SURE)IT1.360Stock Relief for Registered Farm PartnershipsIT0.130Stock Relief for Young Trained Farmer **^IT1.1310Succession Farm PartnershipsITNNTransborder Workers ReliefITN/AN/AAccelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (\$285B) (27)IT, CTNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment (\$285B) (27)IT, CTNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, 5285C) (27)IT, CTNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, 5285C) (27)IT, CTNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, 5285C) (27)IT, CTNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, 5285C) (27)IT, CTNNAccelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)CTNNAccelerated Capital Allowance scheme for Energy Efficient Equipment (7)ITNNNAccelerated Capital Allowance scheme for Energy Efficient Equipment (7)ITNNNAccelerated Capital Allowance scheme for farm safety equipmentfwhich CTTNNNAccelerated Capital Allowance scheme for farm saf	N	N	N	N	N	N	N	N
Start-Up Relief for Entrepreneurs (SURE)IT1.360Stock Relief for Registered Farm PartnershipsIT0.130Stock Relief for Young Trained Farmer **^IT1.1310Succession Farm PartnershipsITNNTransborder Workers ReliefITN/AN/AAccelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (\$285B) (27)IT, CTNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment (\$285B) (27)IT, CTNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)ITNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, 5285C) (27)IT, CTNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, 5285C) (27)IT, CTNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, 5285C) (27)IT, CTNNAccelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, 5285C) (27)IT, CTNNAccelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)CTNNAccelerated Capital Allowance scheme for Energy Efficient Equipment (7)ITNNNAccelerated Capital Allowance scheme for Energy Efficient Equipment (7)ITNNNAccelerated Capital Allowance scheme for farm safety equipmentfwhich CTTNNNAccelerated Capital Allowance scheme for farm saf	0.1	11	N	N	N	N	N	N
Stock Relief for Registered Farm Partnerships     IT     0.1     30       Stock Relief for Young Trained Farmer***     IT     1.1     310       Stock Relief for Young Trained Farmer***     IT     1.1     310       Stock Relief Farm Partnerships     IT     N     N       Transborder Workers Relief     IT     N/A     N/A       Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme For Gas Vehicles and Refuelling Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which CT (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     IT     N </td <td>1.6</td> <td>88</td> <td>2.0</td> <td>80</td> <td>1.8</td> <td>54</td> <td>2.9</td> <td>77</td>	1.6	88	2.0	80	1.8	54	2.9	77
Stock Relief for Young Trained Farmer **^     IT     1.1     310       Succession Farm Partnerships     IT     N     N       Transborder Workers Relief     IT     N/A     N/A       Accelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (5285B) (27)     IT,CT     N     N       Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which CT (27)     CT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, (5285C) (27)     IT,CT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which TT (27)     IT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which TT (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficie	0.1	30	N	N	N	N	N	N
Succession Farm Partnerships     IT     N     N       Transborder Workers Relief     IT     N/A     N/A       Accelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (\$285B) (27)     IT, CT     N     N       Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)     CT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, StaSESC) (27)     IT, CT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, 5028CS) (27)     IT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, 5028CS) (27)     IT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, 5028CS) (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)     CT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)     IT     N     N       A	1.1	280	N	N	N	N	N	N
Transborder Workers Relief     IT     N/A     N/A       Accelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment, 0585B) (27)     IT     N     N       Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which CT (27)     CT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     CT     0.7     65       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     CT     0.7     65       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowances for farm safety equipment, of which CT     T	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (5285B) (27)     IT,CT     N     N       Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which CT (27)     IT     N     N       Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which CT (27)     IT     N     N       Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which CT (27)     IT,CT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which TT (27)     IT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which TT (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)     CT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment (27)     IT,CT     0.7     65       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     IT     N     N       Acceleration of wear and tear allowances for farm safety	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which TT (27)     NT     N       Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which CT (27)     CT     N     N       Accelerated Capital Allowance scheme For Gas Vehicles and Refuelling Equipment, GS2SC) (27)     TT, CT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, GS2SC) (27)     TT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, GWhich TT (27)     CT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which TT (27)     CT     0.7     65       Accelerated Capital Allowance scheme for Energy Efficient Equipment (27)     TT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which TT (27)     TT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which TT (27)     TT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which TT (27)     TT     N     N       Accelerated on wear and tear allowances for farm safety equipment     TT     N     N       Accelerated on wear and tear allowances for farm safety equipment, of which TT     TT     N     N       Accelerated capital Allowance scheme for Itarm safety equipment, of which CT     TT     N </td <td>N</td> <td>N</td> <td>Ň</td> <td>N</td> <td>N</td> <td>Ň</td> <td>N</td> <td>N</td>	N	N	Ň	N	N	Ň	N	N
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which CT (27)     CT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, (5285C) (27)     IT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which CT (27)     CT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)     CT     0.7     65       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     IT     N     N       Acceleration of wear and tear allowances for farm safety equipment, of which IT     IT     N     N       Acceleration of wear and tear allowances for farm safety equipment, of which CT     CT     N     N       Acceleration of wear and tear allowances for farm safety equipment, of which CT     IT     N     N       Pre-letting expenditure in respect of vacant properties, of which CT	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, (5285C) (27)     IT,CT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which TT (27)     IT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which CT (27)     IT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which CT (27)     IT,CT     0.7     65       Accelerated Capital Allowance scheme for Energy Efficient Equipment, (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)     IT     N     N       Acceleration of wear and tear allowances for farm safety equipment     Mich (T (27)     IT     N     N       Acceleration of wear and tear allowances for farm safety equipment, of which IT     IT     N     N     N       Acceleration of wear and tear allowances for farm safety equipment, of which CT     CT     N     N       Acceleration of wear and tear allowances for farm safety equipment, of which CT     CT     N     N       Pre-letting expenditure in respect of vacant premises * (2)     IT/CT     N     N       Pre-letting expenditure in respect of vacant premises, of which CT     CT	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)     CT     N     N       Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which CT (27)     IT, CT     0.7     65       Accelerated Capital Allowance scheme for Energy Efficient Equipment (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     IT     N     N       Accelerated on wear and tear allowances for farm safety equipment     IT/CT     N     N       Acceleration of wear and tear allowances for farm safety equipment, of which CT     CT     N     N       Acceleration of wear and tear allowances for farm safety equipment, of which CT     CT     N     N       Accelerating expenditure in respect of vacant premises * (2)     IT/CT     N     N       Pre-letting expenditure in respect of vacant premises, of which CT     CT     N     N       Pre-letting expenditure in respect of vacant premises, of which CT     IT     N     N       Donations t	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which CT (27)     CT     N       Accelerated Capital Allowance scheme for Energy Efficient Equipment (27)     IT,CT     0.7     65       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)     CT     0.7     65       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)     CT     0.7     65       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     IT     N     N       Accelerated Capital Allowance scheme for Inergy Efficient Equipment, of which IT (27)     IT     N     N       Acceleration of wear and tear allowances for farm safety equipment, of which IT     IT     N     N       Acceleration of wear and tear allowances for farm safety equipment, of which IT     IT     N     N       Acceleration of wear and tear allowances for farm safety equipment, of which CT     CT     N     N       Pre-letting expenditure in respect of vacant premises * (2)     IT/CT     N     N       Pre-letting expenditure in respect of vacant premises, of which IT*(2)     IT     N     N       Donations to approved bodies **^A     IT/CT     N     N       Donations to approved bodies (S848A), of which IT **^A     IZ, 600     IT     33.8     102,100	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Energy Efficient Equipment (27)     IT,CT     0.7     65       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)     CT     0.7     65       Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     IT     N     N       Acceleration of wear and tear allowances for farm safety equipment, of which IT (27)     IT     N     N       Acceleration of wear and tear allowances for farm safety equipment, of which IT     IT     N     N       Acceleration of wear and tear allowances for farm safety equipment, of which IT     IT     N     N       Acceleration of wear and tear allowances for farm safety equipment, of which IT     CT     N     N       Acceleration of wear and tear allowances for farm safety equipment, of which CT     CT     N     N       Pre-letting expenditure in respect of vacant premises * (2)     IT/CT     N     N       Pre-letting expenditure in respect of vacant premises, of which IT* (2)     IT     N     N       Donations to approved bodies **A     IT,CT Stamps     34.7     102,600       Donations to approved bodies (S848A), of which IT **A     IT     33.8     102,100	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)         CT         0.7         65           Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)         IT         N         N           Accelerated capital Allowance scheme for Energy Efficient Equipment, of which IT (27)         IT         N         N           Acceleration of wear and tear allowances for farm safety equipment,         IT/CT         N         N           Acceleration of wear and tear allowances for farm safety equipment, of which IT         IT         N         N           Acceleration of wear and tear allowances for farm safety equipment, of which CT         CT         N         N           Pre-letting expenditure in respect of vacant premises * (2)         IT/CT         N         N           Pre-letting expenditure in respect of vacant properties, of which IT* (2)         IT         N         N           Donations to approved bodies **^A         Donations to approved bodies (S848A), of which IT **^         IT         3.8         10.2,000	1.0	77	1.3	76	0.6	68	1.6	93
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)     IT     N     N       Acceleration of wear and tear allowances for farm safety equipment     IT/CT     N     N       Acceleration of wear and tear allowances for farm safety equipment, of which IT     IT     N     N       Acceleration of wear and tear allowances for farm safety equipment, of which IT     IT     N     N       Acceleration of wear and tear allowances for farm safety equipment, of which CT     CT     N     N       Pre-letting expenditure in respect of vacant promises * (2)     IT/CT     N     N       Pre-letting expenditure in respect of vacant properties, of which IT     CT     N     N       Pre-letting expenditure in respect of vacant promises, of which IT*(2)     IT     N     N       Donations to approved bodies **^A     IT/CT, Stamps     34.7     102,600       Donations to approved bodies (S848A), of which IT **^     IT     33.8     102,100	1.0	77	1.3	76	0.6	68	1.6	93
Acceleration of wear and tear allowances for farm safety equipment         IT/CT         N         N           Acceleration of wear and tear allowances for farm safety equipment, of which IT         IT         N         N           Acceleration of wear and tear allowances for farm safety equipment, of which IT         CT         N         N           Acceleration of wear and tear allowances for farm safety equipment, of which CT         CT         N         N           Pre-letting expenditure in respect of vacant premises * (2)         IT/CT         N         N           Pre-letting expenditure in respect of vacant properties, of which CT         CT         N         N           Pre-letting expenditure in respect of vacant premises, of which IT* (2)         IT         N         N           Donations to approved bodies **A         IT, CT, Stamps         34.7         102,600           Donations to approved bodies (\$848A), of which IT **A         IT         33.8         102,100	1.0 N	N	1.5 N	78 N	0.8 N	N	1.6 N	95 N
Acceleration of wear and tear allowances for farm safety equipment, of which IT         IT         N         N           Acceleration of wear and tear allowances for farm safety equipment, of which CT         CT         N         N           Acceleration of wear and tear allowances for farm safety equipment, of which CT         IT/CT         N         N           Pre-letting expenditure in respect of vacant premises * (2)         IT/CT         N         N           Pre-letting expenditure in respect of vacant properties, of which IT* (2)         IT         N         N           Donations to approved bodies **^A         IT/CT, Stamps         34.7         102,600           Donations to approved bodies (S848A), of which IT **^         IT         3.8         102,100		N	N		N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which CT         CT         N         N           Pre-letting expenditure in respect of vacant prometies, of which CT         IT/CT         N         N           Pre-letting expenditure in respect of vacant properties, of which CT         CT         N         N           Pre-letting expenditure in respect of vacant properties, of which IT* (2)         IT         N         N           Donations to approved bodies **^         IT,CT,Stamps         34.7         102,600           IT         33.8         102,100	N		N	N	-	N		
Pre-letting expenditure in respect of vacant prometies, *(2)         IT/CT         N         N           Pre-letting expenditure in respect of vacant properties, of which CT         CT         N         N           Pre-letting expenditure in respect of vacant properties, of which IT*(2)         IT         N         N           Donations to approved bodies **^A         IT,CT,Stamps         34.7         102,600           IT         IT         33.8         102,100	N	N		N	N		N	N
Pre-letting expenditure in respect of vacant properties, of which CT         CT         N         N           Pre-letting expenditure in respect of vacant premises, of which IT* (2)         IT         N         N           Donations to approved bodies **^         IT, CT, Stamps         34.7         102,600           Donations to approved bodies (S848A), of which IT **^         IT         3.8         102,100	N	N	N	N	N	N	N	N
Pre-letting expenditure in respect of vacant premises, of which IT* (2)         IT         N         N           Donations to approved bodies **^         IT,CT,Stamps         34.7         102,600           Donations to approved bodies (S&48A), of which IT **^         IT         33.8         102,100	N	N	N	N	N	N	N	N
Donations to approved bodies **^         IT,CT,Stamps         34.7         102,600           Donations to approved bodies (S848A), of which IT **^         IT         33.8         102,100	N	N	N	N	N	N	N	N
Donations to approved bodies (S848A), of which IT **^ III 33.8 102,100	N	N	N	N	N	N	N	N
		138,000	47.1	140,400	51.1	146,800	54.1	155,100
Donations to approved bodies (S848A), of which CT CT 0.9 480.0	46.8	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Donations to approved bodies (S82A), of which Stamps 0.0 0	N/A N/A	0	0.0	<10	0.0	0	0.0	0
Approved Sports Bodies IT,CT,Stamps	N/A							
Approved Sports Bodies - conveyance/ transfer/lease of land (S82B) Stamps 0.2 62	N/A N/A 0.0	68	1.0	57	1.3	47	N/A	N/A
Donations to Approved Sporting Bodies (S847A)(PAYE) (15) IT N/A N/A	N/A N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Donations to Approved Sporting Bodies (Schedule D and Corporation Tax) (S847A) (15) IT,CT 0.5 2,440	N/A N/A 0.0	1 5 0 0	0.5	1,620	0.5	1,540	0.7	2,100
Employers' contributions to approved superannuation schemes II,CT 132.0 313,100	N/A N/A 0.0 0.0	1,520	142.0	310,400	141.0	302,900	153.0	342,200
Pension Contributions (Total Taxpayer Contributions) (10) IT N/A N/A	N/A N/A 0.0 0.0 N/A	311,600	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of employers' contributions from employee BIK IT 497.0 313,100	N/A N/A 0.0 0.0 N/A 0.5		532.0	310,400	515.0	302,900	558.0	342,200
Exemption of investment income and gains of approved superannuation funds IT 865.0 N/A	N/A N/A 0.0 0.0 N/A 0.5 137.4	311,600		N/A	835.0	N/A	780.0	N/A
Tax Relief on "tax free" retirement lump sums IT 134.0 N/A	N/A N/A 0.0 N/A 0.5 137.4 N/A 515.7	311,600 N/A 311,600	805.0		136.0	N/A	140.0	N/A
Employee Share Ownership Trusts III 1.1 25,300	N/A N/A 0.0 0.0 N/A 0.5 137.4 N/A	311,600 N/A		N/A	3.3	25,300	1.3	16,400





Cost of Tax Expenditures	Тах	2013 €m	2013 Numbers	2012 €m	2012 Numbers	2011 €m	2011 Numbers	2010 €m	2010 Numbers	2009 €m	2009 Numbers
Cycle to Work Scheme	BIK	N/A	N/A								
Original Market Value Deduction for Electric Vehicle Benefit-in-Kind	BIK	N/A	N/A								
Small Benefits Exemption	BIK	N/A	N/A								
TaxSaver Travel Scheme	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A N/A	N/A	N/A
Corporation Tax Relief for start-up Relief companies ^	CT	4.9	1,038	5.5	1,270	6.8	1,284	4.6	872	N/A	N/A N/A
Knowledge Development Box (KDB) (28)	СТ	4.5 N/A	N/A	N/A	N/A	N/A	N/A	4.0 N/A	N/A	N/A	N/A N/A
Research & Development (R&D) (26)	СТ	421.4	1,576	281.9	1,543	261.0	1,409	223.7	1,172	216.1	900
	СТ										
Film Relief (26) (28)		90.8	4,217	58.5	3,372	45.7	2,669	65.4	3,892	42.0	2,553
Tax Credit for Digital Games (28)	СТ	N	N	N	N	N	N	N	N	N	N
CAT agricultural relief	CAT	163.4	1,594	200.8	1,747	185.1	1,499	N/A	N/A	N/A	N/A
CAT business relief	CAT	135.2	440	371.9	622	135.9	504	N/A	N/A	N/A	N/A
CAT exemption of heritage property	CAT	0.3	<10	0.1	<10	1.0	<10	1.4	<10	0.2	<10
Favourite Niece/Nephew Relief	CAT	N/A	90	N/A	105	N/A	102	N/A	N/A	N/A	N/A
CGT Entrepreneur Relief	CGT	N/A	N/A								
CGT Revised Entrepreneur Relief	CGT	N	N	N	N	N	N	N	N	N	N
CGT exemption on disposal of site to a child (11)	CGT	N/A	36	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT Farm Restructuring Relief	CGT	N	N	N	N	N	N	N	N	N	N
CGT principal private residence relief	CGT	N/A	N/A								
CGT relief for investment in innovative enterprises ('angel investor relief')	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief for venture fund managers	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief on certain disposals of land or buildings	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief on works of art loaned for public display	CGT	N/A	N/A								
CGT Retirement Relief (11)	CGT	N/A N/A	1,023	N/A N/A	N/A N/A	N/A N/A	N/A	N/A	N/A N/A	N/A N/A	N/A N/A
Col Retirement Relier (11) Certain family farm transfers	Stamps	0.1	20	0.0	N/A 14	0.4	17	0.1	N/A 17	N/A N/A	N/A N/A
										,	,
Charities – conveyance/ transfer/lease of land	Stamps	3.9	796	3.9	517	11.0	599	8.9	536	N/A	N/A
Consanguinity relief	Stamps	5.3	3,207	8.3	5,109	26.5	6,153	25.0	7,959	N/A	N/A
Enterprise Securities Market	Stamps	N/A	N/A								
Licences and leases granted under Petroleum and Other Mineral Development Act, 1960, etc.	Stamps	0.0	<10	0.0	<10	0.0	<10	0.0	<10	N/A	N/A
Pension schemes and charities	Stamps	0.0	<10	0.0	<10	0.0	0	0.0	0	N	N
Relief for certain leases of farmland	Stamps	N	N	N	N	N	N	N	N	N	N
Residential Development Refund Scheme	Stamps	N	N	N	N	N	N	N	N	N	N
Single Farm Payment entitlement	Stamps	1.0	<10	0.0	0	0.1	<10	0.0	<10	N/A	N/A
Young Trained Farmer Relief	Stamps	3.7	714	7.9	1,157	13.3	863	21.8	1,170	N/A	N/A
LPT Deferrals (12)	LPT	4.5	35.000	N	N	N	N	N	N	N	N
LPT Exemptions (13)	I PT	6.0	36,000	N	N	N	N	N	N	N	N
VHT Exemptions	VHT	N	N	N	N	N	N	N	N	N	N
Repayment of Excise Duty/Microbrewery Excise Relief	APT	N/A	N/A								
Betting Duty and Betting Intermediary Duty 'de minimis' relief	Betting	N	N	N	N	N	N	N	N	N	N
Aviation Gasoline Repayment	MOT	0.3	13	0.3	15	0.2	17	0.2	18	0.1	17
Diesel Rebate Scheme	MOT	1.1	204	0.5 N/A	N/A	0.2 N/A	N/A	0.2 N/A	N/A	N/A	N/A
Excise Rate on Auto-diesel	MOT	309.2	N/A	292.2	N/A	294.1	N/A	N/A	N/A	N/A	N/A
Excise Rate on Fuel Oil	MOT	38.7	N/A	42.6	N/A	45.2	N/A	N/A	N/A	N/A	N/A
Excise Rate on Kerosene	MOT	490.2	N/A	485.7	N/A	568.3	N/A	N/A	N/A	N/A	N/A
Horticulture Excise Duty Repayment	MOT	0.1	34	0.1	31	0.1	35	N/A	N/A	N/A	N/A
Reduced Rate on Marked Gas Oil (MGO)	MOT	443.4	N/A	454.5	N/A	528.5	N/A	N/A	N/A	N/A	N/A
Commercial Sea Navigation	MOT	9.9	285	9.5	292	7.9	300	N/A	N/A	N/A	N/A
Charities VAT Compensation Scheme	VAT										
Disabled Drivers & Passengers Scheme	VAT	15.4	4,351	16.3	4,611	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Drivers	VAT	4.3	1,518	4.7	1,603	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Car Organisation	VAT	N/A	N/A	0.1	21	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Car Passengers	VAT	10.5	2,685	10.6	2,754	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Vans Drivers	VAT	0.2	56	0.3	91	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Vans Organisation	VAT	N/A	N/A								
of which: Disabled Vans Passengers	VAT	0.4	92	0.6	142	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Equipment	VAT	3.8	4,613	4.0	4,821	N/A	N/A	N/A	N/A	N/A	N/A
Donated Medical Equipment	VAT	0.6	18	0.5	4,821	N/A N/A	N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A
	VAT	0.0	18	0.5	11		N/A N/A		N/A N/A	N/A N/A	N/A N/A
Exports by Philanthropic Organisations						N/A		N/A	,		,
Farm construction	VAT	50.1	21,893	48.3	22,422	44.4	22,009	52.3	23,338	174.9	36,748
VAT on Marine Diesel, for use on a registered sea-fishing vessel	VAT	N/A	N/A								
Touring Coaches	VAT	4.0	94	2.6	60	N/A	N/A	N/A	N/A	N/A	N/A
Water Rescue Craft and Equipment	VAT	0.1	<10	0.0	<10	N/A	N/A	N/A	N/A	N/A	N/A
Relief from VRT (electric and hybrid vehicles)	VRT	N/A	N/A								
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT	N/A	N/A								
VRT Export Repayment Scheme	VRT	N/A	N/A								
Cost of Tax Expenditures (Ceased)	Тах	2013 €m	2013 Numbers	2012 €m	2012 Numbers	2011 €m	2011 Numbers	2010 €m	2010 Numbers	2009 €m	2009 Numbers
Mortgage Interest Relief on Certain Home Loans	IT	353.0	498.000	411.2	508,119	357.3	504,700	374.6	490.900	486.3	782,700
		555.0	150,000	12212	500,115	557.5	50 17.00	57	130,300	100.0	,02,,00





production	Cost of Tax Expenditures	Tax	2008 €m	2008 Numbers	2007 €m	2007 Numbers	2006 €m	2006 Numbers	2005 €m	2005 Numbers	2004 €m	2004 Numbers
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namennNN	Medical Insurance Relief (9)				300.3			1,134,800				
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nends when beingIntNN<	Reduced rate of USC for Medical Card Holders	IT	N		N	N	N	N	N		N	N
Interfact         Price         Sol         Res         N	Relief for increase in carbon tax on farm diesel	IT	N	N	N	N	N	N	N	N	N	N
Nacket Note Sheard Learner Relati         Note	Remote Working Relief	IT	N	N	N	N	N	N	N	N	N	N
Speed Kord Land SACU_         Int         N/A         N/A        N/A         N/A         N/A	Rent tax credit	IT	96.5	222,100	82.1	206,000	64.0	171,800	48.1	144,500	33.0	118,500
Sage price model (source work)     IT     N <td>Residential Premises Rental Income Relief</td> <td>IT</td> <td>N</td>	Residential Premises Rental Income Relief	IT	N	N	N	N	N	N	N	N	N	N
Single Proport Mic Game Credit         N <th< td=""><td>Save As You Earn (SAYE)</td><td>IT</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td></th<>	Save As You Earn (SAYE)	IT	N/A	N/A								
Special Assignme Relative for symphones (SAMP)     IT     IT     N<	Sea-going naval personnel	IT	N	N	N	N	N	N	N	N	N	N
Start. Uprile         Start. Uprile <tt>Start. Uprile</tt>	Single Person Child Carer Credit	IT	N	N	N	N	N	N	N	N	N	N
Start. Uprile         Start. Uprile <tt>Start. Uprile</tt>	Special Assignee Relief Programme (SARP)	IT	N	N	N	N	N	N	N	N	N	N
Stock Relief for Agesteed Fam Partnerships         IT         N <td></td> <td>IT</td> <td>1.7</td> <td>56</td> <td>2.3</td> <td>63</td> <td>1.2</td> <td>42</td> <td>1.3</td> <td>42</td> <td>2.7</td> <td>106</td>		IT	1.7	56	2.3	63	1.2	42	1.3	42	2.7	106
Stock Bellef for Young Tained Formes "**       Stock Bellef for Young Tained Formes "**       N <th< td=""><td></td><td>IT</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>N</td><td>N</td><td>N</td></th<>		IT								N	N	N
Succession Fam Partnerships         IT         N		IT	N	N	N	N	N	N	N	N	N	N
Transborder Workers Reief         Transborder Workers Reief         Transborder Workers Reief         N/A         N/A<		IT	N	N	N	N	N	N	N	N	N	N
Inccrease Capital Allowances schemes for Unidance and Fitness Centre Equipment of which (T (Z))       IT       N <th< td=""><td></td><td>IT</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td><td>N/A</td></th<>		IT	N/A	N/A								
Accelerate Capital Allowance scheme Childcare and Fitness Center Equipment, of which T(27)       T       N <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>,</td> <td></td>					-		-				,	
Accelerated Capital Allowance scheme Childres and Refuelling Equipment, 0 which T(27)       CT       N				N		N	N			N		N
Accelerated Capital Allowance scheme for Gas Whicks and Befueling Equipment, of which T(27)         TC         N												
Accelerated Capital Allowance scheme for Gas Vehicles and Relueiling Equipment, of which TC (27)       TC       N <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>												
Inscription         CT         N <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>												
Accelerated Capital Allowance scheme for Energy Efficient Equipment, d'which T(27)       IT, CT       N												
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)         CT         N												
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Acceleration of wear and tear allowances for farm safety equipment, of which TT       IT       N <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>												
Acceleration of wear and tear allowances for farm safety equipment, of which CT       IT       N <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>												
Acceleration of wear and tear allowances for farm safety equipment, of which CT         CT         N									-			
Pre-letting expenditure in respect of vacant premises *(2)         N												
Pre-letting expenditure in respect of vacant properties, of which CT         CT         N <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td></t<>									-			
Pre-letting expenditure in respect of vacant premises, of which IT* (2)         IT         N												
Donations to approved bodies **^         IT, CT, Stamps         52.4         131,100         47.6         110,700         49.5         107,100         34.0         63,800         25.9         42,900           Donations to approved bodies (S48AA), of which IT **^         IT         N/A         N/		-										
Donations to approved bodies (S848A), of which IT **^         N/A         N/A <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>												
Donations to approved bodies (\$824.8), of which CT         CT         N/A	Donations to approved bodies **^	IT,CT,Stamps										
Donations to approved bodies (\$82A), of which Stamps         Stamps         0.0         0.0         0.0         0.0         0.0         0.0         N         N         N           Approved Sports Bodies         IT,CT,Stamps         IT,CT,Stamps         IT,CT,Stamps         It         N/A         N/							,					
Approved Sports Bodies         IT,CT,Stamps         IT         It         N/A         N/												
Approved Sports Bodies - convegance/ transfer/tease of land (S82B)         Stamps         N/A         N/A<			0.0	0	0.0	0	0.0	0	N	N	N	N
Donations to Approved Sporting Bodies (S847A)(PAYE) (15)         IT         N/A         <	Approved Sports Bodies											
Donations to Approved Sporting Bodies (Schedule D and Corporation Tax) (S847A) (15)         IT,CT         0.3         850         0.4         700         0.3         580         0.2         430         0.2         380           Employers' contributions to approved superannuation schemes         IT,CT         165.0         362,700         120.0         363,100         90.0         296,700         N/A         N/A           Pension Contributions (Total Taxpayer Contributions) (10)         IT         N/A	Approved Sports Bodies - conveyance/ transfer/lease of land (S82B)	Stamps	N/A		N/A		N/A		N/A	N/A	N/A	N/A
Employers' contributions to approved superannuation schemes         IT,CT         165.0         362,700         120.0         363,100         90.0         296,700         N/A         N/A           Pension Contributions (Total Taxpayer Contributions) (10)         IT         N/A         N/A <td>Donations to Approved Sporting Bodies (S847A)(PAYE) (15)</td> <td>IT</td> <td>N/A</td>	Donations to Approved Sporting Bodies (S847A)(PAYE) (15)	IT	N/A	N/A								
Employers' contributions to approved superannuation schemes         IT,CT         165.0         362,700         120.0         363,100         90.0         296,700         N/A         N/A           Pension Contributions (Total Taxpayer Contributions) (10)         IT         N/A         N/A <td>Donations to Approved Sporting Bodies (Schedule D and Corporation Tax) (S847A) (15)</td> <td>IT,CT</td> <td>0.3</td> <td>850</td> <td>0.4</td> <td>700</td> <td>0.3</td> <td>580</td> <td>0.2</td> <td>430</td> <td>0.2</td> <td>380</td>	Donations to Approved Sporting Bodies (Schedule D and Corporation Tax) (S847A) (15)	IT,CT	0.3	850	0.4	700	0.3	580	0.2	430	0.2	380
Persion Contributions (Total Taxpayer Contributions) (10)         IT         N/A		IT,CT	165.0	362,700	120.0	363,100	120.0	363,100	90.0	296,700	N/A	N/A
Exemption of employers' contributions from employee BIK         IT         595.0         362,700         510.0         363,100         370.0         296,700         N/A         N/A           Exemption of investment income and gains of approved superannuation funds         IT         685.0         N/A         1200.0         N/A         105.0         N/A         900.0         N/A												
Exemption of investment income and gains of approved superannuation funds		IT										
		IT										
		IT										
Employee Share Ownership Trusts IT 8.4 29,200 4.7 25,900 6.2 16,200 1.7 16,800 0.1 234												





Cost of Tax Expenditures	Tax	2008 €m	2008 Numbers	2007 €m	2007 Numbers	2006 €m	2006 Numbers	2005 €m	2005 Numbers	2004 €m	2004 Numbers
Cycle to Work Scheme	BIK	N/A	N/A								
Original Market Value Deduction for Electric Vehicle Benefit-in-Kind	BIK	N/A	N/A								
Small Benefits Exemption	BIK	N/A	N/A								
TaxSaver Tavel Scheme	BIK	N/A	N/A								
Corporation Tax Relief for start-up Relief companies ^	CT	N/A	N/A N/A								
Knowledge Development Box (KDB) (28)	СТ	N/A	N/A N/A	N/A	N/A N/A	N/A	N/A N/A	N/A	N/A N/A	N/A	N/A
Research & Development (R&D) Tax Credit	СТ	146.0	582	165.6	479	74.7	141	65.2	135	70.5	73
	СТ	32.8	3,200	31.1	3,000	36.4	3.500	15.7	1.500	19.5	1.900
Film Relief (26) (28)	÷.						.,		,		
Tax Credit for Digital Games (28)	СТ	N	N	N	N	N	N	N	N	N	N
CAT agricultural relief	CAT	N/A	N/A								
CAT business relief	CAT	N/A	N/A								
CAT exemption of heritage property	CAT	0.0	0	0.0	0	0.0	0	0.1	<10	0.1	<10
Favourite Niece/Nephew Relief	CAT	N/A	N/A								
CGT Entrepreneur Relief	CGT	N/A	N/A								
CGT Revised Entrepreneur Relief	CGT	N	N	N	N	N	N	N	N	N	N
CGT exemption on disposal of site to a child (11)	CGT	N/A	N/A								
CGT Farm Restructuring Relief	CGT	N	N	N	N	N	N	N	N	N	N
CGT principal private residence relief	CGT	N/A	N/A								
CGT relief for investment in innovative enterprises ('angel investor relief')	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief for venture fund managers	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief on certain disposals of land or buildings	CGT	N	N	N	N	N	Ν	N	N	N	N
CGT relief on works of art loaned for public display	CGT	N/A	N/A								
CGT Retirement Relief (11)	CGT	N/A	N/A								
Certain family farm transfers	Stamps	N/A	N/A								
Charities – conveyance/ transfer/lease of land	Stamps	N/A	N/A								
Consanguinity relief	Stamps	N/A	N/A								
Enterprise Securities Market	Stamps	N/A	N/A								
Licences and leases granted under Petroleum and Other Mineral Development Act, 1960, etc.	Stamps	N/A	N/A								
Pension schemes and charities	Stamps	N	N	N	N	N	N	N	N	N	N
Relief for certain leases of farmland	Stamps	N	N	N	N	N	N	N	N	N	N
Residential Development Refund Scheme	Stamps	N	N	N	N	N	N	N	N	N	N
Single Farm Payment entitlement	Stamps	N/A	N/A								
Young Trained Farmer Relief	Stamps	N/A	N/A								
LPT Deferrals (12)	LPT	N	N	N	N	N	N	N	N	N	N
LPT Exemptions (13)	LPT	N	N	N	N	N	N	N	N	N	N
VHT Exemptions	VHT	N	N	N	N	N	N	N	N	N	N
Repayment of Excise Duty/Microbrewery Excise Relief	APT	N/A	N/A								
		N		N	N	N	N	N	N	N	N
Betting Duty and Betting Intermediary Duty 'de minimis' relief Aviation Gasoline Repayment	Betting MOT	0.1	N 11	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
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Diesel Rebate Scheme	MOT	N/A	N/A								
Excise Rate on Auto-diesel	MOT	N/A	N/A								
Excise Rate on Fuel Oil	MOT	N/A	N/A								
Excise Rate on Kerosene	MOT	N/A	N/A								
Horticulture Excise Duty Repayment	MOT	N/A	N/A								
Reduced Rate on Marked Gas Oil (MGO)	MOT	N/A	N/A								
Commercial Sea Navigation	MOT	N/A	N/A								
Charities VAT Compensation Scheme	VAT										
Disabled Drivers & Passengers Scheme	VAT	N/A	N/A								
of which: Disabled Drivers	VAT	N/A	N/A								
of which: Disabled Car Organisation	VAT	N/A	N/A								
of which: Disabled Car Passengers	VAT	N/A	N/A								
of which: Disabled Vans Drivers	VAT	N/A	N/A								
of which: Disabled Vans Organisation	VAT	N/A	N/A								
of which: Disabled Vans Passengers	VAT	N/A	N/A								
Disabled Equipment	VAT	N/A	N/A								
Donated Medical Equipment	VAT	N/A	N/A								
Exports by Philanthropic Organisations	VAT	N/A	N/A								
Farm construction	VAT	154.8	32,399	59.9	19,252	38.5	17,120	31.9	16,154	28.7	16,333
VAT on Marine Diesel, for use on a registered sea-fishing vessel	VAT	N/A	N/A								
Touring Coaches	VAT	N/A	N/A								
Water Rescue Craft and Equipment	VAT	N/A	N/A								
Relief from VRT (electric and hybrid vehicles)	VRT	N/A	N/A N/A	N/A	N/A N/A	N/A	N/A N/A	N/A	N/A N/A	N/A	N/A N/A
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A
VRT Export Repayments Scheme	VRT	N/A N/A	N/A N/A								
In Experiment Scheme	VI	N/A	IN/ A	N/A	IN/ A	IN/A	IN/A	N/A	IN/A	IN/A	IN/ A
Cost of Tax Expanditures (Costed)	Terr	2008 €m	2008 Numbers	2007 €m	2007 Numbers	2006 €m	2006 Numbers	2005 €m	2005 Numbers	2004 €m	2004 Numbers
Cost of Tax Expenditures (Ceased)	Тах										2004 Numbers
Mortgage Interest Relief on Certain Home Loans	IT	704.6	778,100	542.7	720,000	351.6	668,400	279.0	587,800	231.5	477,400





Cost of other credits, allowances and reliefs	Tax	2023 €m 2023 N	umbers	2022 €m	2022 Numbers	2021 €m	2021 Numbers	2020 €m	2020 Numbers	2019 €m	2019 Numbers
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT			6.3	2,500	5.9	2,300	5.8	2,300	5.6	2,300
Allowable Expenses (14)	IT			158.8	874,400	147.5	806,900	140.3	746,400	129.5	780,700
Allowance for seafarers	IT			0.3	160	0.4	180	0.4	190	0.4	190
Amounts Made as Compensation for Loss of Office	IT			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Approved Share Option Schemes	IT			С	С	С	С	С	С	С	С
Approved Training Courses/Third Level Education Fees	IT			23.9	45,600	22.8	42,000	20.9	39,200	19.6	37,100
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT									18.0	7,230
Earned Income Credit	IT			410.0	248,200	333.4	221,700	307.7	208,100	318.5	241,700
Employee (PAYE) Credit	IT			4481.5	2,409,100	4254.8	2,338,200	4231.9	2,293,200	3960.4	2,205,500
Employees' Contributions To Approved Superannuation Schemes (10)	IT			A	A	А	А	A	A	A	A
Pension Contribution (Retirement Annuity and PRSA) (10)	IT			A	А	A	А	A	А	A	А
Personal Retirement Savings Accounts	IT			A	A	А	А	A	A	A	A
Retirement Annuity Premiums	IT			А	А	А	А	A	А	A	А
Exempt Income Foster Care Payments	IT			27.9	3,970	27.9	4,040	27.9	4,040	28.9	4,130
Exempt Income Rent-a-Room	IT			36.0	14,180	26.8	10,730	20.7	9,310	22.2	9,810
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT			C	C	C	C	C	C	C	C
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (16)	IT			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of Certain Earnings of Writers, Composers and Artists	IT			,	,	14.8	3,800	11.7	3,480	11.0	3,430
Exemption of Income arising from the Provision of Childcare Services	IT			1.4	530	1.2	570	1.1	670	1.7	690
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (17)	IT			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT			48.9	N/A	57.1	N/A	75.3	N/A	45.3	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (18)	IT			252.4	N/A	254.9	N/A	320.0	N/A	417.0	N/A
Exemption of Statutory Redundancy Payments (19)	IT			5.1	1,778	5.7	2.017	11.1	4.157	8.0	2,446
Home Renovation Incentive Scheme (20)	IT			C	C	C	с.	C	C	0.6	200
Interest Relief on a Loan applied in acquiring an interest or share in a partnership	IT			0.0	26	0.0	35	0.1	27	0.0	32
Investment in Corporate Trades (BES)	IT			C	C	C	C	C	C	C	C
Married or a Civil Partners Person's Credit	IT			2769.1	918,800	2589.4	872,800	2658.4	896,400	2666.5	914,600
Relief for expenditure on significant buildings and gardens	IT			1.7	160	1.5	140	1.6	160	1.6	160
Relief for New Shares Purchased by Employee	IT			С	C	С	С	С	C	С	C
Rental Deduction for Leasing of Farm Land	IT			42.4	13,410	38.4	12,990	34.3	12,490	31.3	11,810
Rented Residential Relief Section 23 (22)	IT			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Retirement Relief for certain Sports Persons	IT			0.6	50	0.4	36	0.5	36	0.6	43
Revenue Job Assist allowance	IT			N/A	N/A	0.0	20	0.0	20	0.0	20
Savings Related Share Option Schemes *	IT			, C	C C	C	C	C	C	C	C
Service Charges	IT			C	C	С	C	С	C	С	C
Single Person's Credit	IT			2931.4	1,926,800	2719.3	1,805,000	2550.6	1,684,100	2547.4	1,732,400
Special Savings Incentive Scheme	IT			С	С	С	С	С	С	С	С
Start your Own Business Relief (Section 472AA)	IT			C	C	0.4	149	2.4	1,015	9.3	2,715
Trade Union Subscriptions	IT			c	c	C	C	C	C	C	C
Widowed Person or Surviving Civil Partner Credit	IT			212.5	96,400	192.8	89,100	193.4	90,000	176.2	83,200
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT			4.5	24,900	4.1	21.400	4.0	20,800	4.0	21,500
Capital Allowances Used (Total)	IT.CT			13193.0	356.787	12790.0	360.085	9960.0	346.199	10430.0	356.213
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT			101000	555,757	3506.0	34,800	1986.3	33,200	2814.7	33,400
Losses (including Capital Allowances brought forward from earlier years)	IT,CT			2478.7	70,153	1748.8	80.021	1363.2	78,681	1694.1	74.954
Qualifying Hospitals (21)	IT			0.0	0	0.0	0	0.0	0	0.0	0
Qualifying Mental Health Centres (21)	IT			0.0	0	0.0	0	0.0	0	0.0	0
Qualifying Private Hospitals (21)	IT			0.0	<10	0.0	<10	0.0	<10	0.0	<10
Qualifying sports injury clinics (21)	IT			0.0	0	0.0	0	0.0	0	0.0	0
Cuantying spores injury cliffics (21)				0.0	U	0.0	U	0.0	U	0.0	U





Cost of other credits, allowances and reliefs	Тах	2023 €m	2023 Numbers	2022 €m	2022 Numbers	2021 €m	2021 Numbers	2020 €m	2020 Numbers	2019 €m	2019 Numbers
Mid-Shannon Corridor Tourism Infrastructure (21)	IT,CT			0.1	<10	0.1	<10	0.1	<10	0.1	<10
Multi-storey car parks (21)	IT,CT			0.1	<10	0.1	<10	0.1	<10	0.2	<10
Nursing Homes (21)	IT,CT			0.3	<10	0.3	15	0.5	16	0.6	17
Other Property Incentives (21)	IT,CT			1.5	141	1.3	130	1.4	125	2.0	186
Park and Ride (21)	IT,CT			0.2	<10	0.2	<10	0.2	<10	0.2	<10
Patents* (21)	IT,CT			0.0	0	0.0	0	0.0	0	0.0	0
Rural Renewal (21)	IT,CT			2.6	201	3.2	283	4.0	325	5.3	448
Seaside Resorts (21)	IT,CT			0.3	12	0.4	21	0.3	22	0.7	31
Student Accommodation (21)	IT,CT			3.8	109	4.2	117	5.4	136	6.4	174
Town Renewal (21)	IT,CT			2.0	100	2.3	130	2.6	149	3.2	226
Urban renewal (21)	IT,CT			7.1	319	8.7	432	9.3	522	10.9	716
Woodlands (21)	IT,CT			32.4	7,573	37.2	8,310	26.7	8,296	29.5	9,391
Buildings or structures in registered caravan or camping sites (21)	IT,CT			0.0	0	0.0	0	0.0	0	0.0	0
Buildings Used for certain childcare purposes (21)	IT,CT			0.0	<10	0.2	13	0.2	12	0.2	26
Childcare Services or a Fitness Centre to employees (21)	IT,CT			0.0	<10	0.0	<10	0.0	<10	0.0	<10
Convalescent Homes (21)	IT,CT			0.0	0	0.0	0	0.0	0	0.0	0
Enterprise Areas (21)	IT,CT			0.0	<10	0.0	<10	0.0	<10	0.2	12
Guest houses (21)	IT,CT			0.0	<10	0.0	<10	0.0	<10	0.0	<10
Holiday Cottages (21)	IT,CT			0.0	<10	0.0	<10	0.1	10	0.2	14
Hostels (21)	IT,CT			0.0	0	0.0	<10	0.0	0	0.0	0
Hotels (21)	IT,CT			0.6	10	0.6	15	0.5	15	2.2	21
Housing for the Elderly/infirm (21)	IT,CT			0.0	0	0.0	0	0.0	0	0.1	<10
Living Over the shop (21)	IT,CT			0.1	<10	0.2	14	0.1	<10	0.1	13
Donation of Heritage items	IT,CT,CAT			4.8	<10	2.8	<10	2.4	< 10	3.1	< 10
Donation of Heritage Property to the Irish Heritage Trust/OPW	IT,CT,CAT			0.0	0	0.0	0	0.0	0	0.0	0
Effective Rate of 10% for Manufacturing and Certain Other Activities	СТ			0.0 C	C C	C C	0 C	C	c	0.0 C	C
Group Relief (23)	СТ			745.9	2,125	575.8	2,006	703.6	2,050	548.4	2,057
Dwelling House Exemption	CAT	59.9	614	53.1	559	47.5	533	41.9	477	50.1	542
Fuel Relief Grant	MOT	10.7	16,792	9.8	17,159	8.1	16,185	9.9	17,467	10.5	18,504
Approved voluntary body	Stamps	5.3	383	2.5	338	2.2	519	2.9	710	4.1	907
Certain financial services instruments	Stamps	N/A	N/A								
Certain Health Insurance Contracts	Stamps	N/A	N/A								
Certain loan capital and securities	Stamps	0.0	0.0	0.2	<10	0.2	<10	21.0	<10	6.3	<10
Certain policies of insurance	Stamps	0.0 N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain Company Reconstructions and Amalgamations (24)	Stamps	12268.3	S	485.5	1,090	373.5	1,163	496.3	730	1708.0	928
Commercial woodland – duty not chargeable on the value of the trees growing on the land	Stamps	52.4	292	42.0	257	37.2	255	37.5	254	77.0	189
Farm Consolidation Relief	Stamps	1.6	108	42.0	110	1.3	111	1.2	105	0.6	90
Foreign immovable property	Stamps	0.0	0	0.0	0	0.1	<10	0.0	0	0.0	0
Houses acquired from industrial and provident societies	Stamps	0.0	<10	0.0	0	0.0	0	0.0	<10	0.0	0
Housing Authorities and Affordable Homes Partnership	Stamps	35.7	S	5.7	1,665	5.2	1,484	4.9	1,873	7.6	2,892
Intellectual Property	Stamps	1.4	<10	0.4	<10	2.5	14	0.0	0	0.5	<10
Intragroup Transactions (25)	Stamps	5574.2	1,433	4462.7	1,799	23061.8	1,752	35275.3	1,557	16185.0	1,510
Miscellaneous instruments	Stamps	0.2	35	0.7	43	0.7	31	0.2	40	2.3	31
Oireachtas Funds	Stamps	13.4	575	23.3	589	5.3	615	8.4	602	8.3	874
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	2.91	915	23.3	788	2.1	817	7.5	652	2.1	702
			915 N/A	Z.Z N/A	N/A	2.1 N/A	N/A	7.5 N/A	N/A		702 N/A
Repayment of stamp duty on certain transfers of shares	Stamps	N/A 38.3	'	N/A 33.8	N/A 4,292	N/A 28.3	4,389	N/A 45.0		N/A 85.4	N/A 4,860
Transfers Between Spouses/Civil Partners	Stamps	38.3	4,762 707	2.0		28.3			4,143	1	
Diplomatic Personnel	VAT			-	755	-	1,127	1.4	631	2.1	837
Relief of VRT for leased cars	VRT	C	C	C	C	C	C	C	C	0.1	N/A
Exemptions from VRT	VRT	19.1	3,334	21.2	3,632	19.8	3,891	9.1	2,650	11.1	3,380





Cost of other credits, allowances and reliefs	Tax	2018 €m	2018 Numbers	2017 €m	2017 Numbers	2016 €m	2016 Numbers	2015 €m	2015 Numbers	2014 €m	2014 Numbers
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT	4.9	2,000	4.8	2,000	4.9	2,100	5.0	2,100	5.7	2,400
Allowable Expenses (14)	IT	115.4	680,100	100.0	600,600	85.0	545,600	81.5	550,200	76.9	536,500
Allowance for seafarers	IT	0.3	140	0.3	160	0.3	160	0.3	160	0.3	160
Amounts Made as Compensation for Loss of Office	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Approved Share Option Schemes	IT	C	C	C	C	C	C	C	C	C	C
Approved Training Courses/Third Level Education Fees	IT	17.2	33,200	15.2	29,000	13.9	26,000	12.9	23,900	12.7	24,000
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	16.6	7,530	18.9	7,900	17.1	6,870	17.2	6,710	17.3	6,690
Earned Income Credit	IT	261.2	227,900	209.7	217,400	111.2	191,700	N	N	N	N
Employee (PAYE) Credit	IT	3587.6	1,969,600	3420.1	1,887,400	3292.8	1,823,700	3004.1	1,660,600	3018.8	1,668,400
Employees' Contributions To Approved Superannuation Schemes (10)	IT	677.7	663.900	598.1	614.200	582.4	599.200	580.6	618,900	548.8	602.100
Pension Contribution (Retirement Annuity and PRSA) (10)	IT	241.3	98,300	229.3	93,600	221.3	95,900	216.0	94,400	214.0	93,700
Personal Retirement Savings Accounts	IT	A	A	A	A	A	A	A	A	A	A
Retirement Annuity Premiums	IT	A	A	A	A	A	A	A	A	A	A
Exempt Income Foster Care Payments	IT	26.4	4,320	30.1	4,380	31.1	4.540	30.8	4.440	31.8	4.200
Exempt Income Rent-a-Room	IT	19.7	9,240	12.0	8,160	9.3	7.350	6.9	6,460	9.3	5.710
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	N/A	N/A	554.2	605,600	500.9	564,900	454.3	556,700	452.8	534,100
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	C	C	C	C	C	C.	C.	C	C	C
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (16)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of Certain Earnings of Writers, Composers and Artists	IT	10.0	3,270	12.7	3,110	11.3	3,000	10.8	2,840	5.8	2,640
Exemption of Income arising from the Provision of Childcare Services	IT	1.6	690	1.6	700	1.5	690	1.4	680	1.3	660
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (17)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	103.0	N/A	80.8	N/A	114.1	N/A	145.2	N/A	108.4	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (18)	IT	466.4	N/A	505.7	N/A	552.6	N/A	607.6	N/A	517.6	N/A
Exemption of Statutory Redundancy Payments (19)	IT	5.1	2.845	7.1	3,056	9.5	4.372	19.0	4,330	21.1	6.880
Home Renovation Incentive Scheme (20)	IT	30.9	14,850	29.1	14,900	33.3	16,450	35.4	16,950	29.5	15,100
Interest Relief on a Loan applied in acquiring an interest or share in a partnership	IT	0.0	48	0.1	70	1.3	600	1.9	800	3.0	1,100
Investment in Corporate Trades (BES)	IT	C	48 C	0.1 C	, с	1.5 C	C	1.5 C		3.0 C	1,100 C
Married or a Civil Partners Person's Credit	IT	2549.3	883,800	2487.9	856,700	2638.4	908,000	2467.4	843,000	2561.7	875,200
Relief for expenditure on significant buildings and gardens	IT	1.9	160	1.9	150	1.9	150	2.2	150	2.8	150
Relief for New Shares Purchased by Employee	IT	1.5 C	C	1.5 C	C	1.5 C	C	C	C	2.8 C	C
Rental Deduction for Leasing of Farm Land	IT	27.2	10,820	23.7	9,790	19.4	8,490	13.9	6,830	9.2	5,130
Rented Residential Relief Section 23 (22)	IT	N/A	N/A	N/A	N/A	13.4 N/A	N/A	N/A	N/A	10.7	852
Retirement Relief for certain Sports Persons	IT	0.3	31	0.4	31	0.6	45	0.5	38	0.3	38
Revenue Job Assist allowance	IT	0.3	100	0.4	120	0.6	230	0.5	670	1.0	1,300
Savings Related Share Option Schemes *	IT	0.0 C	100	0.0 C	120	0.1 C	230	3.5	1,330	3.5	1,300
Savings Related Share Option Schemes	IT	c	C	c	<u>с</u>	c	с с	3.5 C	1,330 C	3.5 C	1,910 C
•	IT	2211.9	1,506,900	2144.7	1,465,100	2089.4	1,435,900	1899.8	1,307,100	1882.6	1,305,500
Single Person's Credit	IT	2211.9 C	1,506,900	2144.7 C	1,465,100 C	2089.4 C	1,435,900 C	1899.8 C	1,307,100 C		1,305,500 C
Special Savings Incentive Scheme	IT	14.2	4.588	18.8	-	20.0	5,473	15.2	-	C 5.2	1.820
Start your Own Business Relief (Section 472AA)			4,588 C		5,451 C	20.0 C	5,473 C	15.2 C	3,910 C		1,820 C
Trade Union Subscriptions	IT IT	C 161.4	-	C		198.4		186.1		C	-
Widowed Person or Surviving Civil Partner Credit		4.3	75,800	157.7 3.8	74,100		94,300	186.1	87,800	192.1	90,900
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	-	23,100		20,200	3.7	20,300		20,600	6.1	20,800
Capital Allowances Used (Total)	IT,CT	9465.7	352,243	8166.0	362,413	7830.5	355,839	6217.0	341,054	2849.0	333,850
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	2286.6	32,000	1766.9	31,400	1430.4	31,900	1263.1	31,700	1084.4	31,000
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	1894.5	77,687	2045.9	75,258	2093.4	75,982	2784.4	80,248	2162.0	81,780
Qualifying Hospitals (21)	IT	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Qualifying Mental Health Centres (21)	IT	0.0	0	0.0	0	0.0	0	0.0	0	0.0	<10
Qualifying Private Hospitals (21)	IT	0.2	15	0.5	29	3.3	169	4.3	159	6.7	245
Qualifying sports injury clinics (21)	IT	0.1	<10	0.0	0	0.0	0	0.0	0	0.4	20





Cost of other credits, allowances and reliefs	Тах	2018 €m	2018 Numbers	2017 €m	2017 Numbers	2016 €m	2016 Numbers	2015 €m	2015 Numbers	2014 €m	2014 Numbers
Mid-Shannon Corridor Tourism Infrastructure (21)	IT,CT	0.2	<10	0.2	<10	0.0	<10	0.0	<10	0.2	<10
Multi-storey car parks (21)	IT,CT	0.1	<10	0.3	11	0.4	18	0.5	30	1.1	44
Nursing Homes (21)	IT,CT	0.6	29	1.2	54	3.3	93	3.9	132	6.9	248
Other Property Incentives (21)	IT,CT	2.5	211	4.4	211	2.2	259	3.7	399	4.5	480
Park and Ride (21)	IT,CT	0.3	<10	0.3	<10	0.4	<10	0.4	13	1.0	15
Patents* (21)	IT,CT	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Rural Renewal (21)	IT,CT	6.9	615	8.6	801	11.3	1,170	14.1	1,579	15.7	1,866
Seaside Resorts (21)	IT,CT	0.5	38	0.8	69	1.0	93	1.4	136	1.5	174
Student Accommodation (21)	IT,CT	7.6	195	8.8	247	9.0	292	11.8	361	11.1	414
Town Renewal (21)	IT,CT	4.8	320	5.1	405	7.7	485	8.6	552	14.0	623
Urban renewal (21)	IT,CT	15.3	901	23.0	1,137	28.5	1,421	29.8	1,728	37.0	2,060
Woodlands (21)	IT,CT	34.2	9.417	29.9	9,381	30.6	8.858	31.5	9,077	30.0	8.234
Buildings or structures in registered caravan or camping sites (21)	IT,CT	0.0	0	0.1	<10	0.1	<10	0.1	<10	0.1	<10
Buildings Used for certain childcare purposes (21)	IT,CT	0.9	30	0.5	39	1.2	52	1.1	72	2.3	172
Childcare Services or a Fitness Centre to employees (21)	IT,CT	N	N	N	N	N	N	N	N	N	N
Convalescent Homes (21)	IT,CT	0.0	0	0.0	0	0.0	<10	0.2	<10	0.0	<10
Enterprise Areas (21)	IT,CT	0.2	11	0.2	14	0.2	18	0.3	33	0.9	50
Guest houses (21)	IT,CT	0.0	<10	0.1	<10	0.1	<10	0.1	<10	0.1	<10
Holiday Cottages (21)	IT,CT	0.3	28	0.5	55	1.5	130	3.5	284	5.3	452
Hostels (21)	IT,CT	0.0	0	0.0	<10	0.0	<10	0.0	<10	0.1	<10
Hotels (21)	IT,CT	0.8	33	1.0	45	3.3	73	12.7	146	16.2	504
Housing for the Elderly/infirm (21)	IT,CT	0.1	<10	0.1	<10	0.2	<10	0.2	18	0.5	37
Living Over the shop (21)	IT,CT	0.2	22	0.3	29	0.4	28	0.3	35	0.3	40
Donation of Heritage items	IT,CT,CAT	0.4	< 10	2.8	< 10	4.0	< 10	1.8	< 10	0.1	< 10
Donation of Heritage Property to the Irish Heritage Trust/OPW	IT,CT,CAT	0.0	0	0.0	0	0.0	0	0.9	< 10	0.0	0
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	C	C	C	c	C	C.	C.	C	C	C
Group Relief (23)	CT	536.4	2,267	513.0	2,068	412.5	1,944	254.1	1,922	234.9	1.879
Dwelling House Exemption	CAT	44.6	533	92.7	805	58.0	631	52.0	741	41.0	614
Fuel Relief Grant	MOT	10.3	17,639	9.5	16,770	N/A	N/A	N/A	N/A	N/A	N/A
Approved voluntary body	Stamps	2.7	652	0.8	366	0.2	105	0.2	110	0.1	45
Certain financial services instruments	Stamps	N/A	N/A								
Certain Health Insurance Contracts	Stamps	N/A	N/A								
Certain loan capital and securities	Stamps	0.0	0	0.0	<10	0.5	<10	0.0	0	0.0	<10
Certain policies of insurance	Stamps	N/A	N/A								
Certain Company Reconstructions and Amalgamations (24)	Stamps	273.0	935	425.0	750	198.0	752	68.4	784	88.8	993
Commercial woodland – duty not chargeable on the value of the trees growing on the land	Stamps	66.0	190	39.4	193	34.0	124	48.8	102	12.0	108
Farm Consolidation Relief	Stamps	0.3	45	0.0	0	0.1	<10	0.0	0	0.0	0
Foreign immovable property	Stamps	0.0	<10	0.0	0	0.0	0	0.0	<10	0.0	0
Houses acquired from industrial and provident societies	Stamps	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Housing Authorities and Affordable Homes Partnership	Stamps	6.3	2,368	2.5	1,499	3.1	1,212	1.0	754	0.7	599
Intellectual Property	Stamps	0.3	<10	0.0	<10	0.1	<10	10.3	10	0.0	<10
Intragroup Transactions (25)	Stamps	12559.6	1,561	16815.0	1,389	9195.0	1,108	2977.8	1,200	3841.0	1,237
Miscellaneous instruments	Stamps	2.6	42	0.2	36	0.2	40	0.1	40	1.3	38
Oireachtas Funds	Stamps	8.6	821	2.1	844	2.0	898	2.3	618	3.2	758
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	1.0	542	1.1	572	0.8	507	0.8	439	0.6	405
Repayment of stamp duty on certain transfers of shares	Stamps	N/A	N/A								
Transfers Between Spouses/Civil Partners	Stamps	21.9	4,445	14.1	3,991	11.6	3,850	10.5	3,731	9.1	3,579
Diplomatic Personnel	VAT	1.6	862	1.5	973	1.4	940	2.4	970	1.3	905
Relief of VRT for leased cars	VRT	22.3	N/A	20.7	N/A	22.9	N/A	N/A	N/A	N/A	N/A
Exemptions from VRT	VRT	10.3	3,229	10.4	3,216	10.2	3,255	N/A	N/A	N/A	N/A
	VIVI	10.3	3,223	10.4	3,210	10.2	در ےرد	N/A	11/71	11/14	11/71





Cost of other credits, allowances and reliefs	Тах	2013 €m	2013 Numbers	2012 €m	2012 Numbers	2011 €m	2011 Numbers	2010 €m	2010 Numbers	2009 €m	2009 Numbers
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT	5.5	2,400	5.5	2,400	5.5	2,400	5.6	2,300	6.2	2,400
Allowable Expenses (14)	IT	70.9	571,000	70.9	611,000	66.5	642,300	66.5	695,000	73.7	744,300
Allowance for seafarers	IT	0.4	190	0.4	200	0.4	190	0.3	160	0.2	150
Amounts Made as Compensation for Loss of Office	IT	48.2	4,260	32.9	3,640	32.0	3,350	36.7	4,580	47.8	6,110
Approved Share Option Schemes	IT	С	С	С	С	С	С	N/A	N/A	0.5	370
Approved Training Courses/Third Level Education Fees	IT	12.5	23,600	13.4	25,300	14.5	27,600	19.4	31,700	20.6	34,700
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	17.5	6,780	17.7	6,790	18.0	6,890	19.3	6,960	19.5	6,840
Earned Income Credit	IT	N	N	N	N	N	N	N	N	N	N
Employee (PAYE) Credit	IT	2916.3	1,613,000	2873.0	1,591,400	2782.5	1,546,800	2968.6	1,522,800	2995.2	1,560,600
Employees' Contributions To Approved Superannuation Schemes (10)	IT	552.0	592,700	560.0	606,200	584.0	635,900	598.5	625,100	729.0	713,600
Pension Contribution (Retirement Annuity and PRSA) (10)	IT	210.0	99,800	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Personal Retirement Savings Accounts	IT	А	A	68.9	48,200	72.3	53,800	73.0	52,300	77.0	56,200
Retirement Annuity Premiums	IT	А	А	168.0	69,100	164.3	78,700	180.1	82,200	237.2	101,300
Exempt Income Foster Care Payments	IT	32.4	4,235	32.6	4,396	32.2	4.340	29.2	3,370	28.4	3,360
Exempt Income Rent-a-Room	IT	8.3	5,730	8.0	5,250	5.6	3,920	5.3	3,770	5.6	3,770
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT	N/A	N/A								
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	387.9	467,800	424.0	469,200	356.0	388,800	385.8	399,000	390.7	372,900
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	с	C	с	C	с	C	с	C	47.5	154,300
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (16)	IT	40.2	22.800	40.3	22,800	41.7	23,900	40.1	23,500	41.7	23,300
Exemption of Certain Earnings of Writers, Composers and Artists	IT	5.3	2,580	4.8	2,490	5.5	2,520	9.6	2,350	22.1	2,590
Exemption of Income arising from the Provision of Childcare Services	IT	1.0	590	1.0	560	0.9	510	0.8	450	0.8	470
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (17)	IT	33.0	N/A	29.7	N/A	31.1	N/A	35.5	N/A	40.7	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	92.9	N/A	70.0	N/A	50.4	N/A	48.7	N/A	138.2	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (18)	IT	568.2	N/A	615.8	N/A	674.8	N/A	660.8	N/A	486.7	N/A
Exemption of Statutory Redundancy Payments (19)	IT	44.6	14.090	211.2	33,072	141.4	49.800	214.3	58,700	147.8	77.000
Home Renovation Incentive Scheme (20)	IT	5.0	2,350	N	N	N	N	N	N	N	N
Interest Relief on a Loan applied in acquiring an interest or share in a partnership	IT	15.2	2,900	15.2	3,300	19.4	4,100	17.5	4,600	26.5	5,000
Investment in Corporate Trades (BES)	IT	C	C	C	C	16.8	927	24.0	1,470	25.6	1,640
Married or a Civil Partners Person's Credit	IT	2513.4	857,400	2483.1	845,800	2400.6	817,500	2619.7	821,300	2853.2	835,000
Relief for expenditure on significant buildings and gardens	IT	2.1	120	2.1	110	3.0	150	3.9	140	4.6	150
Relief for New Shares Purchased by Employee	IT	с	С	С	С	0.1	70	0.2	210	0.3	250
Rental Deduction for Leasing of Farm Land	IT	7.3	4,370	7.3	3,980	6.3	3,590	5.0	3,230	4.4	2,960
Rented Residential Relief Section 23 (22)	IT	7.3	754	8.8	840	12.5	1,091	22.9	1,316	46.9	1,620
Retirement Relief for certain Sports Persons	IT	0.3	46	0.3	25	0.3	23	0.3	45	0.2	15
Revenue Job Assist allowance	IT	1.5	2,030	1.5	1,710	1.1	1,220	0.5	650	0.3	390
Savings Related Share Option Schemes *	IT	3.5	1,930	1.3	2,100	2.5	1,500	1.3	2,100	0.8	1.800
Service Charges	IT	C	C	C	C	26.6	462,800	26.2	448.900	26.8	452,600
Single Person's Credit	IT	1809.0	1,255,300	1778.7	1,230,000	1742.2	1,206,700	1956.3	1,238,400	2088.2	1,316,900
Special Savings Incentive Scheme	IT	C	С	C	С	C	C	C	С	C	C
Start your Own Business Relief (Section 472AA)	п	0.1	140	N	N	N	N	N	N	N	N
Trade Union Subscriptions	IT	C	C	C	C	С	C	26.0	337,500	26.7	345,800
Widowed Person or Surviving Civil Partner Credit	п	186.9	88,700	182.3	86,600	170.1	80,600	178.7	78,600	184.8	81,100
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	6.0	20,900	6.0	22,300	5.9	24,900	3.9	25,900	3.9	27,300
Capital Allowances Used (Total)	IT,CT	2559.0	319,000	1656.0	300,700	1691.4	297,000	2262.0	290,000	2281.6	298,800
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	616.3	24,300	738.6	22,900	622.7	20,200	677.0	19,500	589.1	18,900
Losses (including Capital Allowances brought forward from earlier years)	IT.CT	1780.2	81.622	1626.1	84,200	1649.4	82,300	N/A	N/A	N/A	N/A
Qualifying Hospitals (21)	IT	0.0	0	0.0	0	0.0	0	N/A	N/A	N/A	N/A
Qualifying Mental Health Centres (21)	п	0.0	<10	0.1	<10	0.1	<10	N/A	N/A	N/A	N/A
Qualifying Private Hospitals (21)	IT	9.2	357	12.1	498	14.4	508	N/A	N/A	N/A	N/A
Qualifying Private Hospitals (21) Qualifying sports injury clinics (21)	П	1.4	82	1.9	89	1.8	92	N/A	N/A	N/A	N/A
Qualitying sports injury cillitis (21)		1.4	02	1.3	69	1.0	32	N/A	11/75	19/75	11/75





Cost of other credits, allowances and reliefs	Tax	2013 €m	2013 Numbers	2012 €m	2012 Numbers	2011 €m	2011 Numbers	2010 €m	2010 Numbers	2009 €m	2009 Numbers
Mid-Shannon Corridor Tourism Infrastructure (21)	IT,CT	0.2	<10	0.0	<10	0.3	<10	N/A	N/A	N/A	N/A
Multi-storey car parks (21)	IT,CT	3.0	57	0.8	73	5.4	76	N/A	N/A	N/A	N/A
Nursing Homes (21)	IT,CT	10.9	418	12.5	510	15.4	610	N/A	N/A	N/A	N/A
Other Property Incentives (21)	IT,CT	9.4	493	11.7	540	12.6	560	N/A	N/A	N/A	N/A
Park and Ride (21)	IT,CT	0.7	17	0.6	19	0.7	19	N/A	N/A	N/A	N/A
Patents* (21)	IT,CT	0.0	0	0.0	0	2.4	63	N/A	N/A	N/A	N/A
Rural Renewal (21)	IT,CT	18.5	2,198	21.5	3,116	23.2	2,539	N/A	N/A	N/A	N/A
Seaside Resorts (21)	IT,CT	2.3	286	2.6	353	2.9	446	N/A	N/A	N/A	N/A
Student Accommodation (21)	IT,CT	11.9	537	12.4	606	14.5	640	N/A	N/A	N/A	N/A
Town Renewal (21)	IT,CT	10.9	749	12.7	846	18.0	900	N/A	N/A	N/A	N/A
Urban renewal (21)	IT,CT	46.0	2,664	51.6	2,939	56.8	3,125	N/A	N/A	N/A	N/A
Woodlands (21)	IT,CT	26.5	8,013	25.2	7,550	24.3	6,679	N/A	N/A	N/A	N/A
Buildings or structures in registered caravan or camping sites (21)	IT,CT	0.1	<10	0.1	<10	0.1	<10	N/A	N/A	N/A	N/A
Buildings Used for certain childcare purposes (21)	IT,CT	4.4	304	6.0	376	8.1	443	N/A	N/A	N/A	N/A
Childcare Services or a Fitness Centre to employees (21)	IT,CT	N	N	N	N	N	N	N	N	N	N
Convalescent Homes (21)	IT,CT	0.5	12	0.8	27	0.8	33	N/A	N/A	N/A	N/A
Enterprise Areas (21)	IT,CT	1.9	105	2.0	125	2.1	135	N/A	N/A	N/A	N/A
Guest houses (21)	IT,CT	0.1	<10	0.1	10	0.1	10	N/A	N/A	N/A	N/A
Holiday Cottages (21)	IT,CT	11.0	574	11.9	657	8.8	706	N/A	N/A	N/A	N/A
Hostels (21)	IT,CT	0.1	<10	0.1	<10	0.1	<10	N/A	N/A	N/A	N/A
Hotels (21)	IT,CT	35.5	1.017	63.9	1,573	83.4	1.807	N/A	N/A	N/A	N/A
Housing for the Elderly/infirm (21)	IT,CT	1.4	100	2.2	145	2.5	164	N/A	N/A	N/A	N/A
Living Over the shop (21)	IT,CT	0.6	41	0.9	54	1.5	52	N/A	N/A	N/A	N/A
Donation of Heritage items	IT,CT,CAT	0.3	< 10	0.1	< 10	1.4	< 10	0.2	< 10	0.7	< 10
Donation of Heritage Property to the Irish Heritage Trust/OPW	IT,CT,CAT	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	C	C	C	N/A	73.3	454	403.2	1,180	340.6	1,370
Group Relief (23)	СТ	313.1	1,730	318.1	1,780	372.5	2,318	408.8	2,503	390.5	2,507
Dwelling House Exemption	CAT	35.0	538	38.0	499	45.0	565	N/A	N/A	N/A	N/A
Fuel Relief Grant	MOT	N/A	N/A								
Approved voluntary body	Stamps	0.1	77	0.2	74	0.3	118	0.2	36	N/A	N/A
Certain financial services instruments	Stamps	0.0	<10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain Health Insurance Contracts	Stamps	N/A	N/A								
Certain loan capital and securities	Stamps	0.0	0	0.0	0	0.0	0	0.0	0	N/A	N/A
Certain policies of insurance	Stamps	N/A	N/A								
Certain Company Reconstructions and Amalgamations (24)	Stamps	59.0	718	111.7	995	49.9	584	297.0	695	N/A	N/A
Commercial woodland – duty not chargeable on the value of the trees growing on the land	Stamps	8.4	89	8.9	64	10.6	76	7.6	70	N/A	N/A
Farm Consolidation Relief	Stamps	0.0	0	0.0	<10	11.0	56	7.8	45	N/A	N/A
Foreign immovable property	Stamps	0.0	0	0.0	0	0.0	<10	0.0	<10	N/A	N/A
Houses acquired from industrial and provident societies	Stamps	0.0	0	0.0	0	0.0	<10	0.0	0	N/A	N/A
Housing Authorities and Affordable Homes Partnership	Stamps	0.9	1,158	1.0	1,021	0.2	442	2.8	139	N/A	N/A
Intellectual Property	Stamps	0.7	<10	0.8	<10	0.1	<10	0.0	<10	N/A	N/A
Intragroup Transactions (25)	Stamps	3080.0	975	2059.7	1,154	18057.0	1,254	2729.0	1,273	N/A	N/A
Miscellaneous instruments	Stamps	0.4	22	0.0	67	0.7	87	1.5	147	N/A	N/A
Oireachtas Funds	Stamps	8.0	1,145	9.0	1,482	11.0	898	17.0	1,055	N/A	N/A
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	0.8	449	1.0	567	1.6	513	2.6	475	N/A	N/A
Repayment of stamp duty on certain transfers of shares	Stamps	N/A	N/A								
Transfers Between Spouses/Civil Partners	Stamps	9.6	3,590	17.0	5,332	36.0	6,141	45.0	5,509	N/A	N/A
Diplomatic Personnel	VAT	1.5	992	1.4	963	N/A	N/A	N/A	N/A	N/A	N/A
Relief of VRT for leased cars	VRT	N/A	N/A								
Exemptions from VRT	VRT	N/A	N/A								
Excliptions from the		1975	19/5	1975	19/5	19/5	19/2	19/5	19/5	19/5	19/5





Cost of other credits, allowances and reliefs	Тах	2008 €m	2008 Numbers	2007 €m	2007 Numbers	2006 €m	2006 Numbers	2005 €m	2005 Numbers	2004 €m	2004 Numbers
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT	6.9	2,300	6.6	2,400	4.9	2,300	4.3	2,400	4.0	2,500
Allowable Expenses (14)	IT	75.2	835,900	69.8	894,400	71.2	960,400	65.0	908,800	122.1	867,300
Allowance for seafarers	IT	0.3	160	0.3	170	0.3	170	0.4	200	0.4	230
Amounts Made as Compensation for Loss of Office	IT	44.7	3,790	27.8	3,020	20.2	2,050	11.1	1,480	12.2	1,420
Approved Share Option Schemes	IT	0.1	280	3.0	1,000	3.4	1,400	0.4	464	0.3	91
Approved Training Courses/Third Level Education Fees	IT	19.9	36,000	18.1	34,500	15.7	30,800	14.3	29,900	11.1	26,600
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	22.3	7,820	20.5	7,220	20.2	7,640	18.9	6,100	17.1	6,000
Earned Income Credit	IT	N	N	N	N	N	N	N	N	N	N
Employee (PAYE) Credit	IT	3253.8	1,710,200	3153.1	1,732,000	2522.0	1,626,700	2030.8	1,493,300	1512.7	1,372,400
Employees' Contributions To Approved Superannuation Schemes (10)	IT	655.0	792,600	543.3	693,100	543.3	693,100	423.5	565,200	N/A	N/A
Pension Contribution (Retirement Annuity and PRSA) (10)	IT	N/A	N/A								
Personal Retirement Savings Accounts	IT	73.8	53,900	61.1	46,600	56.4	45,200	42.2	32,900	13.7	6,300
Retirement Annuity Premiums	IT	352.8	116,000	407.9	121,300	435.9	125,900	357.7	121,200	318.9	115,000
Exempt Income Foster Care Payments	IT	28.1	3,470	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exempt Income Rent-a-Room	IT	5.6	3,600	4.7	3,180	3.9	3,560	3.3	2,820	2.7	2,300
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT	N/A	N/A	N/A	N/A	N/A	N/A	0.1	900	0.1	1,000
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	235.3	401,200	355.0	347,760	377.4	375,300	366.6	373,500	404.9	344,200
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	98.3	195,200	84.3	193,200	64.9	192,000	N	N	N	N
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (16)	IT	18.2	23,420	15.2	20,940	12.2	14,900	9.6	10,800	9.7	10,400
Exemption of Certain Earnings of Writers, Composers and Artists	IT	21.8	2,630	27.4	2,650	65.9	2,890	34.8	2,220	32.1	1,970
Exemption of Income arising from the Provision of Childcare Services	IT	0.8	440	0.7	400	0.3	230	N	N	N	N
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (17)	IT	35.8	N/A	30.3	N/A	35.0	N/A	19.8	N/A	19.3	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	88.1	N/A	130.3	N/A	216.3	N/A	129.5	N/A	150.1	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (18)	IT	320.8	N/A	240.8	N/A	197.0	N/A	169.3	N/A	199.7	N/A
Exemption of Statutory Redundancy Payments (19)	IT	85.4	29,800	87.6	25,000	77.7	22,100	72.8	22,000	76.9	25,000
Home Renovation Incentive Scheme (20)	IT	N	N	N	N	N	N	N	N	N	N
Interest Relief on a Loan applied in acquiring an interest or share in a partnership	IT	48.5	5,400	46.9	5,300	31.1	4,900	22.2	4,800	19.6	5,500
Investment in Corporate Trades (BES)	IT	55.7	3,200	17.5	1,900	21.4	2,000	16.1	1,650	21.1	2,600
Married or a Civil Partners Person's Credit	IT	2944.9	853,100	2776.7	834,900	2396.9	777,700	2268.9	756,500	2015.5	698,200
Relief for expenditure on significant buildings and gardens	IT	5.9	290	5.0	210	6.2	180	3.3	84	2.5	66
Relief for New Shares Purchased by Employee	IT	0.3	280	0.3	300	0.2	184	N	N	N	N
Rental Deduction for Leasing of Farm Land	IT	N	N	N	N	N	N	N	N	N	N
Rented Residential Relief Section 23 (22)	IT	74.7	2,429	133.6	2,920	252.4	4,132	239.7	4,126	182.2	3,578
Retirement Relief for certain Sports Persons	IT	0.2	17	0.2	20	0.2	32	0.3	42	0.2	41
Revenue Job Assist allowance	IT	0.2	330	0.3	360	0.3	360	0.4	550	0.4	550
Savings Related Share Option Schemes *	IT	1.3	2,800	11.9	N/A	2.8	N/A	6.2	N/A	1.7	N/A
Service Charges	IT	27.1	455,200	59.4	413,100	21.4	363,900	17.2	304,700	12.7	229,600
Single Person's Credit	IT	2406.8	1,503,300	2392.0	1,552,800	2137.2	1,494,700	1854.3	1,330,100	1655.1	1,228,300
Special Savings Incentive Scheme	IT	С	С	438.9	718,570	438.9	718,570	597.4	1,083,600	548.0	1,094,300
Start your Own Business Relief (Section 472AA)	IT	N	N	N	N	N	N	N	N	N	N
Trade Union Subscriptions	IT	26.4	341,900	20.7	316,300	19.2	294,300	11.8	272,100	10.7	248,300
Widowed Person or Surviving Civil Partner Credit	IT	184.3	81,100	171.3	79,500	155.2	78,400	132.2	71,500	125.7	73,400
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	4.0	29,200	3.6	26,300	3.1	23,000	3.2	21,600	2.5	21,300
Capital Allowances Used (Total)	IT,CT	2019.2	270,900	2019.2	270,900	2036.3	260,700	1877.5	266,200	1683.6	272,300
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	596.5	18,000	610.8	17,600	590.0	15,400	439.1	13,200	434.4	11,200
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	N/A	N/A								
Qualifying Hospitals (21)	IT	N/A	N/A								
Qualifying Mental Health Centres (21)	IT	N/A	N/A								
Qualifying Private Hospitals (21)	IT	N/A	N/A								
Qualifying sports injury clinics (21)	IT	N/A	N/A								





Cost of other credits, allowances and reliefs	Тах	2008 €m	2008 Numbers	2007 €m	2007 Numbers	2006 €m	2006 Numbers	2005 €m	2005 Numbers	2004 €m	2004 Numbers
Mid-Shannon Corridor Tourism Infrastructure (21)	IT,CT	N/A	N/A								
Multi-storey car parks (21)	IT,CT	N/A	N/A								
Nursing Homes (21)	IT,CT	N/A	N/A								
Other Property Incentives (21)	IT,CT	N/A	N/A								
Park and Ride (21)	IT,CT	N/A	N/A								
Patents* (21)	IT,CT	N/A	N/A								
Rural Renewal (21)	IT,CT	N/A	N/A								
Seaside Resorts (21)	IT,CT	N/A	N/A								
Student Accommodation (21)	IT,CT	N/A	N/A								
Town Renewal (21)	IT,CT	N/A	N/A								
Urban renewal (21)	IT,CT	N/A	N/A								
Woodlands (21)	IT,CT	N/A	N/A								
Buildings or structures in registered caravan or camping sites (21)	IT,CT	N/A	N/A								
Buildings Used for certain childcare purposes (21)	IT,CT	N/A	N/A								
Childcare Services or a Fitness Centre to employees (21)	IT,CT	N	N	N	N	N	N	N	N	N	N
Convalescent Homes (21)	IT,CT	N/A	N/A								
Enterprise Areas (21)	IT,CT	N/A	N/A								
Guest houses (21)	IT,CT	N/A	N/A								
Holiday Cottages (21)	IT.CT	N/A	N/A								
Hostels (21)	IT,CT	N/A	N/A								
Hotels (21)	IT,CT	N/A	N/A								
Housing for the Elderly/infirm (21)	IT,CT	N/A	N/A								
Living Over the shop (21)	IT,CT	N/A	N/A								
Donation of Heritage items	IT,CT,CAT	4.7	< 10	5.3	< 10	5.7	< 10	5.8	< 10	5.2	< 10
Donation of Heritage Property to the Irish Heritage Trust/OPW	IT,CT,CAT	3.6	< 10	1.9	< 10	0.0	0	0.0	0	0.0	0
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	160.9	1.046	406.9	2.667	384.1	2.831	396.0	3.034	364.1	3.360
Group Relief (23)	CT	450.3	2,430	254.1	1,936	255.6	1,592	421.6	1,578	207.6	1,472
Dwelling House Exemption	CAT	N/A	N/A								
Fuel Relief Grant	MOT	N/A	N/A								
Approved voluntary body	Stamps	N/A	N/A								
Certain financial services instruments	Stamps	N/A	N/A								
Certain Health Insurance Contracts	Stamps	N/A	N/A								
Certain loan capital and securities	Stamps	N/A	N/A								
Certain policies of insurance	Stamps	N/A	N/A								
Certain Company Reconstructions and Amalgamations (24)	Stamps	N/A	N/A								
Commercial woodland – duty not chargeable on the value of the trees growing on the land	Stamps	N/A	N/A								
Farm Consolidation Relief	Stamps	N/A	N/A								
Foreign immovable property	Stamps	N/A	N/A								
Houses acquired from industrial and provident societies	Stamps	N/A	N/A								
Housing Authorities and Affordable Homes Partnership	Stamps	N/A	N/A								
Intellectual Property	Stamps	N/A	N/A								
Intragroup Transactions (25)	Stamps	N/A	N/A								
Miscellaneous instruments	Stamps	N/A	N/A								
Oireachtas Funds	Stamps	N/A	N/A								
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	N/A	N/A								
Repayment of stamp duty on certain transfers of shares	Stamps	N/A	N/A								
Transfers Between Spouses/Civil Partners	Stamps	N/A	N/A								
Diplomatic Personnel	VAT	N/A	N/A								
Relief of VRT for leased cars	VRT	N/A	N/A								
Exemptions from VRT	VRT	N/A	N/A								
	VILL	19/5	19/5	19/5	19/15	19/5	19/5	19/5	19/5	1975	19/0





# Cost of Tax Expenditures – Notes

The associated tables show the estimated cost in terms of revenue forgone of these measures.

All figures are based on tax due in respect of assessments for each year and not on tax receipts within that year. The costs included for Corporation Tax are by reference to accounting periods which ended in the year shown.

The numbers of claimants of each credit or relief are shown to the extent that they are available. The numbers included are the taxpayers who would be adversely affected by the withdrawal of the respective credit, allowance or relief.

Each tax credit or allowance is being dealt with separately and on the assumption that the rest of the tax system remains unchanged. It would be therefore inaccurate to calculate the effect of withdrawing all the credits, reliefs and allowances by simply totalling the figures.

The estimates shown in some cases are tentative and may be subject to revision in the light of later information.

## Кеу

"<10" indicates that there are less than 10 (but more than zero) taxpayers availing of the particular credit, allowance or relief in that year; the exact number is not provided due to Revenue's obligation to protect taxpayer confidentiality and Revenue's statistical disclosure protocols.

"0" indicates that there are no (zero) taxpayers availing of the particular credit, allowance or relief in that year.

"\*" indicates that the figures are particularly tentative and subject to a considerable margin of error.

"N/A" indicates that no data available for that particular year.

"A" indicates that information for a particular item has now been amalgamated with a related item for that particular year.

"C" indicates that the particular credit, allowance or relief has ceased.

"N" indicates that the particular credit, allowance or relief is a newer measure and had not commenced in the year in question.

"blank" indicates that information for that particular year is not yet available.

"\*\*" indicates that there is a break in the data series, for example, due to a change in the underlying data source(s)

"^" indicates there have been significant revisions to the data series due to a change in methodology.

"S" indicates that the figure has been suppressed due to Revenue's obligation to protect taxpayer confidentiality and uphold its Statistical Disclosure Control Protocol.

Notes

(1) This cost includes the standard age exemption rate and the increased exemption allowed.
 (2) The Estimated Tax Cost is calculated by applying a derived Average Marginal Rate (AMR) to the claim amount

(3) Initial relief is allowed on thirty fortieths (30/40) of the EII investment in the year the investment is made. Relief in respect of the further ten fortieths (10/40) of the EII investment will be available in the fourth year after the EII investment was made. Costs include the second tranche where available. The figures recorded in relation to 2012 are the combined figures for both 2011 and 2012.

(4) From 2009, Health Expenses are separately shown for Nursing Homes and other Health Expenses.
 (5) The numbers represent the total unique claimants for both Nursing Home and "Other" Health Expenses.

(6) Data includes only cases which have been fully approved and the year refers to the date the claim was approved. These figures also include retrospective cases (for the period 19 July to 31 December 2016).

(7) The tax cost includes the cost of relief to income tax, USC and PRSI, it does not include an account for CGT payable on the sale of shares.

(8) The estimated costs have assumed tax foregone at the 40% rate. This means the figures shown correspond to the maximum Exchequer cost. However, the actual Exchequer cost could be lower.

(9) The numbers of claimants refer to the number of policyholders, not the number of tax units. The figures include policyholders where employee subscriptions were funded by employers.

(10) For 2019 onward, a Revenue system change has resulted in some data being amalgamated. This tax expenditure is an amalgamation of Employees' Contributions to Approved Superannuation Schemes and Pension Contributions (Retirement Annuity and PSRA). Older years of data for the individual subcomponents are available in the Other table.

(11) Tax cost is not available as the only information in respect of this relief is the disposal consideration rather than the actual taxable gain foregone.

(12) LPT Deferred amounts, although foregone in a particular year, are still owed to the Exchequer at a later date.

(13) LPT Exempt amounts are based on claims made in returns and will be subject to certain verification checks. In addition, the full effects of exemptions are not reflected in the statistics as, where an exemption was claimed, the property owner is not always required to value their property.

(14) 'Allowable Expenses' excludes remote working expenses from 2020 onwards. Remote working expenses are available separately from this date, under Remote Working Relief in the *Cost of Tax Expenditures* table.

(15) The 'Donations to Approved Sporting Bodies (Schedule D and Corporation Tax filers)' is on a taxpayer unit basis, whereas the item 'Donations to Approved Sporting Bodies (PAYE)' is on an individual basis.

(16) Maternity Benefit payable by Department of Social Protection (DSP) from 1 July 2013 is liable to tax.
 (17) This cost is calculated on income which includes dividend income on which Income Tax deducted at

source is repaid and other investment income, covenant payments and donations by the corporate, self-employed and PAYE sectors to approved bodies.

(18) This is the maximum cost of the exemption.

(19) The number of exemptions represents the total of claims received by the Department of Social Protection (DSP) in a year.

(20) The breakdown by year refers to the year in which homeowners carried out qualifying works under the scheme, and the resulting value of the tax credits eligible to be claimed. The cost to the Exchequer will be realised in the years thereafter as the tax credits are claimed by homeowners.

(21) This figure was previously included in the *Certain property based tax reliefs* publication.

(22) The tax cost shown for Section 23 type reliefs is the estimated ultimate tax cost relating to the total allowable expenditure in respect of the claims made for the first time in the years shown. The cost is shown for Income Tax cases only.

(23) The cost shown relates to Group Relief offset against trading income and does not include excepted trade as it is not available.

(24) (25) These reliefs are in place in recognition of the need for corporate entities to be able to reorganise, restructure and amalgamate their businesses as part of their further development without incurring what would be technical Stamp Duty charges. Such reliefs are a common feature of tax systems in developed countries.

(26) Film relief was available as both a Corporation Tax and Income Tax relief until 2015.

(27) These items are included in the item Capital Allowances Used (Total)

(28) Statistics for the most recent years are subject to revision, due to the length of time available to make a claim in respect of this relief/credit.