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## Tax Credits, Rates & Exemptions, Loan Interest & other Reliefs, PRSI & Health Contributions

### Personal Tax Credits

The following chart gives details of the main personal tax credits for the tax years 2009 and 2010

Personal Circumstances	Tax Year 2009	Tax Year 2010
Single Person	€1,830	€1,830
Married Person	€3,660	€3,660
Widowed Person qualifying for One Parent Family Tax Credit	€1,830	€1,830
Widowed Person without dependent children	€2,430	€2,430
Widowed Person in year of bereavement	€3,660	€3,660
One-Parent Family, Widowed, Deserted, Separated or Unmarried (with qualifying dependent children, see note 1)	€1,830	€1,830
Widowed Parent Bereaved in 2009	---	€4,000
Widowed Parent Bereaved in 2008	€4,000	€3,500
Widowed Parent Bereaved in 2007	€3,500	€3,000
Widowed Parent Bereaved in 2006	€3,000	€2,500
Widowed Parent Bereaved in 2005	€2,500	€2,000
Widowed Parent Bereaved in 2004	€2,000	---
Home Carer (max.)	€900	€900
PAYE Tax Credit	€1,830	€1,830
Age Tax Credit if Single/Widowed	€325	€325
Age Tax Credit if Married	€650	€650
Incapacitated Child (See note 1)	€3,660	€3,660
Dependent Relative (See note 1)	€80	€80
Blind Tax Credit - Single	€1,830	€1,830
Blind Tax Credit - One Spouse Blind	€1,830	€1,830
Blind Tax Credit - Both Spouses Blind	€3,660	€3,660
Blind Tax Credit - Additional Relief for Guide Dog	€165	€165
Incapacitated Person - Allowance for Employing a Carer	€50,000*max	€50,000*max

\* Relief for Employing a Carer (2009 and 2010) is allowable at the individual's highest rate of tax, i.e. 20% or 41%.

<b>Note 1</b>		
<b>The Child's/Relative's income limits</b>	<b>Tax Year 2009</b>	<b>Tax Year 2010</b>
One Parent Family Tax Credit	0	0
Incapacitated Child Tax Credit	0	0
Dependent Relative Tax Credit	€13,837*	€13,837*

\* In the case of Dependent Relative Tax Credit, if the relative's income exceeds the relevant limit **no tax credit is due**.

## Exemption Limits

Exemption limits for single/widowed, married and additional for dependent children in 2009 and 2010

<b>Personal Circumstances</b>	<b>Tax Year 2009</b>	<b>Tax Year 2010</b>
Single/ Widowed 65 years of age or over	€20,000	€20,000
Married 65 years of age or over	€40,000	€40,000
Single/Widowed/Married 65 years of age or over Additional for 1st and 2nd dependent child	€575	€575
Single/Widowed/Married 65 years of age or over Additional for each subsequent dependent child	€830	€830
Marginal Relief Tax Rate	40%*	40%*

\* The Marginal Relief Tax Rate only applies to persons 65 years of age or over.

## Tax Rates and Tax Bands

<b>Personal Circumstances</b>	<b>Tax Year 2009</b>	<b>Tax Year 2010</b>
Single / Widowed without dependent children	€36,400 @ 20%, Balance @ 41%	€36,400 @ 20%, Balance @ 41%
Single / Widowed qualifying for One Parent Family Tax Credit	€40,400 @ 20%, Balance @ 41%	€40,400 @ 20%, Balance @ 41%
Married Couple - one spouse with income	€45,400 @ 20%, Balance @ 41%	€45,400 @ 20%, Balance @ 41%
Married Couple - both spouses with income	€45,400 @ 20% (with an increase of €27,400 max), Balance @ 41%	€45,400 @ 20% (with an increase of €27,400 max), Balance @ 41%

**Note:** The increase in the standard rate tax band is restricted to the lower of €27,400 in 2009 and 2010 or the amount of the income of the spouse with the lower income. The increase is not transferable between spouses.

## Income Levy - 2009 & 2010

### 2009

The Income Levy is payable on gross income from all sources before any tax reliefs, capital allowances, losses or pension contributions.

The 2009 annual rates and thresholds of the Income Levy are as follows:

- 1.67%: Income up to €75,036 per annum
- 3%: Income between €75,037 and €100,100 per annum
- 3.33%: Income between €100,101 and €174,980 per annum
- 4.67%: Income between €174,981 and €250,120 per annum
- 5%: Income in excess of €250,120 per annum

For PAYE payroll purposes the following Income Levy rates apply:

Applicable to payments made on or after 1 May 2009	
Income Levy Thresholds	Rate
Income up to €75,036 per annum	2%
Income between €75,037 to €174,980 per annum	4%
Income in excess of €174,980 per annum	6%

Applicable to payments made from 1 January 2009 to 30 April 2009	
Income Levy Thresholds	Rate
Income up to €100,100 per annum	1%
Income between €100,101 to €250,120 per annum	2%
Income in excess of €250,120 per annum	3%

### 2010

The rates and thresholds of the Income Levy remain unchanged for 2010

Applicable to payments made in 2010	
Income Levy Thresholds	Rate
Income up to €75,036 per annum	2%
Income from between €75,037 to €174,980 per annum	4%
Income above in excess of €174,980 per annum	6%

### The following are exempt from the Income Levy:

- Individuals who hold full medical cards (A 'GP only' medical card is not a 'full' medical card)
- Individuals whose annual income does not exceed €15,028
- Individuals aged 65 or over whose annual income does not exceed €20,000
- Married couples, one or both of whom are aged 65 or over, whose combined income for the year does not exceed €40,000

All Social Welfare payments are also exempt from the Income Levy.

### Rent-a-Room Relief

Where a room (or rooms) in a person's sole or main residence is (are) let to an unconnected person as residential accommodation, gross annual rental income of up to €10,000 in 2009 and 2010 is exempt from tax. Relief in respect of mortgage interest relief is not affected. The relevant Capital Gains Tax/Stamp Duty provisions are also not affected.

### Childcare Services

Childcare Services relief is a scheme of tax relief for income arising from the provision of certain childcare services. When the gross annual income from the provision of childcare services does not exceed €15,000 in 2009 or 2010 the income is exempt from tax. The childcare service must be provided in the carer's home, not the children's home and no more than 3 children may be cared for at any time.

### Rent Relief for Private Rented Accommodation

Relief is due at the standard rate of tax (20%) in the tax years 2009 and 2010 subject to the following upper limits:		
Personal Circumstances	Tax Year 2009	Tax Year 2010
Single Under 55 max.	€2,000	€2,000
Single Over 55 max.	€4,000	€4,000
Widowed/ Married under 55 max.	€4,000	€4,000
Widowed/ Married over 55 max.	€8,000	€8,000

Relief can be claimed by completing  [Form Rent 1 - Claim for Rent Relief on Private Rented Accommodation](#) (PDF, 108KB)

## **Tax Relief for Loan Interest (Secured and Unsecured)**

### **Tax Relief at Source (TRS) on Secured loans**

Tax relief for home mortgage interest (secured loans) is not given through the tax system but is instead granted at source (TRS). Mortgage repayments are reduced by the amount of the tax credit due. For example, if the interest element of your mortgage repayment per month is say €500, your mortgage lender will reduce your monthly mortgage payment by €100 per month. This reduction is the same as giving tax relief at the standard rate of tax (20%).

Any future adjustments in your tax relief will be made automatically by your mortgage lender. It is not necessary to claim relief on your annual tax return or to contact your local Revenue office.

If, however, you are making mortgage repayments and **not** receiving Tax Relief at Source, you should contact TRS Section, Collector-General's Division at LoCall 1890 46 36 26 who will arrange for the relief to come into effect. For further information see: [Mortgage Interest Relief \(Tax Relief at Source\)](#).

### **Unsecured Home Loans**

Relief for interest payments made on unsecured Home Loans used for qualifying purposes, i.e. repair or improvement of your sole or main residence can be claimed by review at the end of the tax year.

If, however, you are paying interest on a qualifying private residence mortgage in excess of the ceiling for relief, listed below, and you are receiving Tax Relief at Source on this interest then there will be no additional relief due in respect of a qualifying unsecured home loan.

## **Amount of Relief Available**

### **2009:**

From **1 January 2009**, First-time buyers - the rate of mortgage interest relief is increased from 20% to 25% in years 1 and 2 and to 22.5% in years 3, 4 and 5. The

relief remains unchanged at 20% for years 6 and 7 of the mortgage. First time buyers relief ends after year 7.

Non-first time buyers - the rate of mortgage relief is reduced from 20% to 15%.

### 2010:

Qualifying loans taken out before 1 July 2011 will continue to get relief for 7 years.

Transitional measures will be provided for qualifying loans taken out between 1 July 2011 and the end of 2012.

Those whose entitlement to relief would, in the absence of this change, expire in 2010 or after, will continue to qualify for relief at the applicable rate up until the end of 2017.

The relief will be abolished completely by the end of 2017.

For more information see leaflet: [Tax Relief at Source \(TRS\) for Mortgage Interest Relief](#).

Relief available for loan interest on secured and unsecured loans for the tax years 2009 and 2010		
Personal Circumstances	First Time Buyers	All Others
Single	€10,000	€3,000
Married/Widowed	€20,000	€6,000

**Note:** Amounts shown in the above table are the ceiling amounts for the years 2009 and 2010


## Medical Insurance Premiums

### Tax Relief at Source (TRS)

Tax relief for medical insurance premiums paid to authorised insurers is granted at source (TRS). Subscribers will pay a reduced premium (80% of the gross amount) to the authorised medical insurer. This reduction is the same as giving tax relief at the standard rate of tax (20%).

Employees whose medical insurance premiums are paid on their behalf, by their employer, as a Benefit-in-Kind, will not have been allowed tax relief at source. To claim the relief due it will be necessary to notify your local Revenue Office by phone, email or in person with the relevant details or by completing your annual tax return.

## Revenue Job Assist


Additional tax relief at the individual's highest rate of tax, i.e. 20% or 41% in 2009 and 2010, is available for people who have been unemployed for one year or more and who take up a qualifying job. Relief in the first year of employment is €3,810 plus €1,270 for each child, reducing to two-thirds of that amount in Year 2 and one-third in Year 3. This relief is also available for persons who have been in receipt of either Disability Allowance, Blind Person's Pension or Invalidity Pension for 12 months or more, Illness Benefit for 3 years or more or released after 12 months or more in prison. For more information see  [Leaflet IT 58 - Job Assist Information for Employees](#) (PDF, 138KB).

## Revenue Approved Permanent Health Benefit Schemes

Where an employer **deducts** the contributions from gross pay the tax relief is given at source. Therefore **no** further action is necessary to claim relief.

Where an employer does **not deduct** the contributions from gross pay relief **can** be claimed, by notifying your local Revenue office of the relevant details by phone, email or in person or by completing your annual tax return.

## Tax Relief on Service Charges

Income tax relief is available for individuals who pay local authority and other service charges. Relief is given for service charges paid in full and on time in the previous calendar year. For more information see  [Leaflet IT 27 - Tax Relief for Service Charges](#) (PDF, 52KB).


## Home Carer's Tax Credit

A tax credit at the standard rate of tax (20%) in the tax years 2009 and 2010 is available for married couples where:

- One spouse (the 'home carer') works in the home caring for one or more dependent persons, i.e. a child for whom they are entitled to Social Welfare child benefit, a person aged 65 or over, or a person who is permanently

incapacitated by reason of mental or physical infirmity and the qualifying person normally resides with the couple for the year.

- The home carer's income is not in excess of €5,080. A reduced tax credit applies where the income is between €5,080 and €6,880 in 2009 or 2010.

The tax credit is not available to married couples that are taxed as single persons. Neither is the tax credit available to married couples with combined incomes over €45,400 in the tax years 2009 or 2010 and who claim the increased standard rate tax band for dual income couples. For more information and also to claim the relief due complete the application form in  [Leaflet IT 66 - Home Carer's Tax Credit](#) (PDF, 185KB) and send it to your local Revenue office. Alternatively, you can telephone your Regional LoCall number with details of your claim.

## Trade Union Subscriptions

An annual flat rate allowance of €350 at the standard rate of tax 20% (tax credit €70) is available for Trade Union subscriptions paid in 2009 and 2010. The full allowance is available annually regardless of the actual amount of the subscription paid. If you are/were a member of a Trade Union at any time during 2009 or 2010 and you have not been granted relief for subscriptions made, you can phone your Regional LoCall number.

## Health/Medical Expenses Relief

You may claim tax relief on a Form MED 1, at the standard rate of tax (20%), from 1 January 2009 (with the exception of nursing home expenses for which tax relief is still available at your highest rate of tax) for certain medical expenses incurred by you, on your own behalf or on behalf of another person. Most medical expenses, with some exceptions e.g. routine dental and ophthalmic care, qualify for relief.

You cannot claim relief for any expenditure which has been or will be reimbursed, e.g. by Hibernian Aviva Health, Quinn-healthcare, VHI, a Health Authority, or where a compensation payment is made or will be made.

For more information see [Leaflet IT 6 - Health / Medical Expenses Relief](#), Form  [MED 1](#) (PDF, 343KB) or phone your Regional LoCall number.

## Tuition Fees

Tax relief at the standard rate of tax (20%) in the tax years 2009 and 2010 is available for certain tuition fees. The maximum limit on such qualifying fees for the academic years 2009/2010 and 2010/2011 is €5,000. For more information see [Leaflet IT 31 - Tax Relief for Tuition Fees](#).

## Tax Relief Available to Systematic Short-time Workers

The exemption from income tax for Jobseeker's Benefit paid to systematic short-time workers has been extended indefinitely.

## PRSI & Health Contributions - Employers/Employees

### Class A (Normal rate at which contributions are made)

Tax Year 2009 (applicable from 1 January 2009 to 30 April 2009)		
Employee's Income chargeable as below:	Total	Employer's rate
Earnings up to €52,000 to PRSI @ 4% plus a Health Contribution of 2%	6%	10.75%
Earnings from €52,000 to €100,100 to a Health Contribution of 2%	2%	10.75%
Earnings over €100,100 (€1,925 per week, €3,850 per fortnight & €8,342 per month) to a Health Contribution of 2.5%	2.5%	10.75%
Tax Year 2009 (applicable from 1 May 2009 to 31 December 2009)		
Employee's Income chargeable as below:	Total	Employer's rate
Earnings up to €75,036 to PRSI @ 4% plus a Health Contribution of 4%	8%	10.75%
Earnings over €75,036 (€1,443 per week, €2,886 per fortnight & €6,253 per month) to a Health Contribution of 5%	5%	10.75%
Tax Year 2010		
Employee's Income chargeable as below:	Total	Employer's rate
Earnings up to €75,036 to PRSI @ 4% plus a Health Contribution of 4%	8%	10.75%
Earnings over €75,036 (€1,443 per week, €2,886 per fortnight & €6,253 per month) to a Health Contribution of 5%	5%	10.75%

Employees are exempt from PRSI on the first €127 per week or €26 per week for employees on a modified PRSI rate. Employees earning €352 or less per week in 2009

or 2010 are exempt from PRSI and Health Contribution. However, where earnings exceed €352 per week in 2009 or 2010, the employee's PRSI Free Allowance remains at €127 per week or €26 per week for employees on a modified PRSI rate. Employees earning €500 or less per week in 2009 or 2010 are exempt from Health Contribution.

**Note:** Recipients of a Social Welfare Widow's or Widower's Pension, Deserted Wife's Benefit/Allowance or One-Parent Family Payment are exempt from paying the Health Contribution.  **Holders of a 'Full' Medical Card** and people aged 70 and over are also exempt from this contribution.

## PRSI & Health Contributions - Self-Employed

### Class S (Self-Employed)

Tax Year 2009	
<b>Self Employed Income chargeable as below:</b>	<b>Total</b>
3% PRSI and 3.333% Health Contribution on <b>all income</b> up to <b>€75,036</b>	6.333%
3% PRSI and 4% Health Contribution on <b>all income</b> from <b>€75,036 to €100,100</b>	7%
3% PRSI and 4.167% Health Contribution on <b>all income</b> over <b>€100,100</b>	7.167%
Tax Year 2010	
<b>Self Employed Income chargeable as below:</b>	<b>Total</b>
3% PRSI and 4% Health Contribution on <b>all income</b> up to <b>€75,036</b>	7%
3% PRSI and 5% Health Contribution on <b>all income</b> over <b>€75,036</b>	8%

Self-employed persons are exempt from Health Contribution where the annual income is €26,000 or less in 2009 or 2010. The minimum annual PRSI contribution is €253.

**Note:** Recipients of a Social Welfare Widow's or Widower's Pension, Deserted Wife's Benefit/Allowance or One-Parent Family Payment are exempt from paying the Health Contribution. Holders of a 'Full' Medical Card and people aged 70 and over are also exempt from this contribution.

## **Stamp Duty**

- Duties payable on a wide range of legal and commercial documents, including (but not limited to) conveyances of property, leases of property, share transfer forms and certain agreements. The duties in this category are denoted by means of stamps affixed to or impressed on the document affected and, depending on the nature of the document, may be either ad valorem or of fixed amount.
- Duties and levies payable by reference to statements. These duties and levies mainly affect banks and insurance companies and include a duty in respect of financial cards (e.g. Credit, ATM, Laser and Charge cards) and levies on certain insurance premiums and certain statements of interest.

## **Residential Property**

The most common charge to stamp duty which affects individuals is the stamp duty on the purchase of residential property; i.e. houses and apartments. The amount of stamp duty payable depends on:

- The price paid (or the market value where the price paid is less than market value) for the property
- Whether the property is new or second-hand and
- Whether you are a first time buyer, owner-occupier or investor

### **First Time Buyer**

A first time buyer is a person who has not previously purchased or built a house or apartment anywhere in the world and who is purchasing a house or apartment for use as their principal place of residence. Where there is more than one buyer, each of the buyers must be a first time buyer to qualify for the relief. The benefit obtained where the first time buyer exemption applies is subject to clawback provisions.

No duty is payable by First Time Buyers on the purchase of their principal place of residence.

### **Owner Occupier**

An owner-occupier is a person who purchases a new apartment or house for use as their principal place of residence (PPR) and no rent, other than rent obtained under

rent a room arrangements, is derived from the property for a period of two years from the date of the purchase. This relief is subject to clawback provisions.

Prior to 5 December 2007, the period where no rent could be obtained was five years. Following the Finance Act 2008 this period was reduced from 5 years to 2 years for deeds executed on or after the 5 December 2007.

For instruments executed **before** 5 December 2007, to the extent that a dwelling house or apartment is rented out on or after 5 December 2007, it will not involve a clawback of the relief where this occurs in the third, fourth or fifth year of ownership.

### **Aggregation**

Aggregation applies in determining the stamp duty liability where a transaction forms part of a larger transaction or of a series of transactions involving residential property. The stamp duty liability is calculated on the basis of the aggregate consideration. The duty is then apportioned between the separate properties which are transferred by separate instruments and the apportionment is pro rata to the consideration for each property.

Example:

Two houses are purchased for a total of €1,200,000 - being the sum of €800,000 for House A and €400,000 for House B. Stamp duty is calculated on the aggregate consideration of €1,200,000.

**Aggregate Consideration = €1,200,000**

**Stamp Duty Calculation –**

€125,000 @ 0% = 0,

€875,000 @ 7% = €61,250,

€200,000 @ 9% = €18,000

**Stamp Duty Due = €79,250**

Apportionment of duty between House A and House B is as follows:

**House A** (€79,250 x €800,000) / €1,200,000 = €52,833

**House B** (€79,250 x €400,000) / €1,200,000 = €26,416

## Contents

In relation to instruments executed on or after 5 November 2007, the contents of residential property are no longer to be taken into account in determining the stamp duty liability on the consideration attributed to that residential property. However, the total consideration must be apportioned on a bona fide basis between the property and the contents, and surcharges may apply in the event of undervaluation. It should be noted that stamp duty transactions are subject to audit by Revenue.

House and contents purchased for a sum of €400,000, apportioned as to €370,000 to the house and €30,000 to the contents. Stamp duty is calculated on the amount of €370,000 **without regard** to the sum of €30,000 for the contents.

**Purchase Price of House = €370,000**

**Stamp Duty Calculation –**

€125,000 @ 0% = 0,

€245,000 @ 7% = €17,150

**Stamp Duty Due = €17,150**

## New Houses and Apartments

### Under Floor Area of 125 sq. m

New houses or apartments which are purchased by an owner occupier (including a first-time buyer) are exempt from stamp duty. In order to get the exemption there must be a valid floor area compliance certificate issued by the Department of Environment, Heritage and Local Government stating that the total floor area of the house/apartment does not exceed 125 square metres. This exemption is subject to clawback provisions. Purchasers of houses/apartments under 125 sq. m which do not have a valid Floor Area Compliance Certificate will not be eligible for relief from stamp duty.

### Over Floor Area of 125 sq. m

New houses or apartments with a floor area greater than 125 square metres, which are purchased by an owner occupier are charged with duty on **either** the site value (excluding VAT) **or** one quarter of the total cost of the house and site (excluding VAT), whichever is the **greater figure**.

A qualified architect, engineer or surveyor must certify the size of the floor area.

A charge to stamp duty will not arise for first time buyers who are owner-occupiers of such houses.

## **Clawback**

A clawback arises if rent is obtained from the letting of the house or apartment within a period of 2 years from the date of the conveyance or transfer, other than under rent a room arrangements. The clawback amounts to the difference between the higher stamp duty rates and the duty paid and it becomes payable on the date that rent is first received from the property. A clawback will not arise where the property is sold to an unrelated third party during the 2-year period.

**Important Note:** For instruments executed **before** 5 December 2007, to the extent that a dwelling house or apartment is rented out on or after 5 December 2007, it will not involve a clawback of the relief where this occurs in the third, fourth or fifth year of ownership.

## **Rent a room arrangements**

There is no clawback of the first time buyer or owner occupier reliefs where rent is received by the person in occupation of the house or apartment for the letting of furnished accommodation in part of the house or apartment.

Provided that the purchaser continues to occupy the house as his or her PPR for the relevant period, a clawback of stamp duty will not arise even where the rent received is in excess of the annual threshold which applies for income tax purposes.

## **Investors**

New houses or apartments (whether under or over a floor area of 125 sq. m) which are purchased by investors are charged to duty on the entire price paid (exclusive of VAT) for the house or apartment.

## **VAT & Stamp Duty**

Stamp duty is assessed on the VAT exclusive consideration, Sections 48 and 56 of the Stamp Duties Consolidation Act 1999 provide that the chargeable consideration for

stamp duty purposes is to exclude any VAT chargeable under Section 2 of the VAT Act 1972 on the sale or lease.

Where VAT is included in the consideration, it should be deducted before calculating the charge or rate of stamp duty.

## Sites

- Where an individual purchases a site in connection with, or as part of, an arrangement to build a house or apartment on that site then stamp duty will be charged, subject to the reliefs referred to above, based on the aggregate amount of the site cost and the building cost at the appropriate residential property rate.
- Where an individual purchases a site with no connected agreement to build a house or apartment, the transfer of the site is chargeable at the non-residential rates in the table below.
- The transfer of a site from a parent to child is exempt from stamp duty where the site transfer is for the purpose of constructing a house which will be the child's main residence. The value of the site must not be in excess of €500,000 and the area of the site must be less than .4047 hectare (1 acre) exclusive of the area occupied by the house itself.

## Leases

A lease is chargeable to stamp duty on both the premium (or fine) and the rent payable under the lease.

The duty chargeable on the premium is at the rate for residential or non-residential property as appropriate.

Applicable rate on rent.	
<b>Residential and Non-Residential Property</b>	<b>Rate</b>
Lease for a term not exceeding 35 years or for any indefinite term	1% of the average annual rent
Lease for a term exceeding 35 years but not exceeding 100 years	6% of the average annual rent
Lease for a term exceeding 100 years	12% of the average annual rent

A lease of a house or apartment for a term not exceeding 35 years or for any indefinite term and where the rent does not exceed €30,000 per annum is exempt from stamp duty.

### Current Rates of Duty on Residential Property

The rates of duty applicable for residential property (whether new or second-hand) are as follows:	
<b>Aggregate Consideration exceeds €127,000*</b>	<b>Rate for instruments executed on or after 5 November 2007</b>
First €125,000	Nil
Next €875,000	7%
Excess over €1,000,000	9%

\* Transactions, where the consideration (or the aggregate consideration) does not exceed €127,000, are exempt from stamp duty.

### Current Rates of Duty on Non-Residential Property

Non-Residential Property is any property other than residential property, stocks or marketable securities or policies of insurance. It includes (but is not limited to) sites, offices, factories, other business premises, shops, public houses, land and goodwill attaching to a business.

For instruments executed after 15 October 2008	
<b>Aggregate Consideration</b>	<b>Rate of Duty</b>
Up to €10,000	Exempt
€10,001 to €20,000	1%
€20,001 to €30,000	2%
€30,001 to €40,000	3%
€40,001 to €70,000	4%
€70,001 to €80,000	5%
Over €80,000	6%

Aggregation continues to apply in determining the stamp duty liability where a transaction forms part of a larger transaction or of a series of transactions involving non-residential property. Accordingly, where the chargeable consideration is less than €80,000, the instrument should contain the normal certificate\*\* reciting the appropriate

threshold. However, where the top rate of 6% is payable there is no requirement to include a certificate in the instrument.

\*\* It is hereby certified that the consideration (other than rent) for the sale/lease is wholly attributable to property which is not residential property and that the transaction effected by this instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration (other than rent) which is attributable to property which is not residential property exceeds €10,000/€20,000/€30,000/€40,000/€70,000/€80,000.

## **Share Transfer Forms**

A transfer of stock or marketable securities of any company incorporated in the State is liable to stamp duty at 1% of the consideration paid. Where the transfer takes place electronically through the CREST system a 1% charge also arises.

### **Share Transfer Forms where the consideration is €1,000 or less**

The Finance (No.2) Act 2008, which was enacted on 24 December 2008, includes the following provision in section 87 which has been introduced in order to reduce the administrative burden on taxpayers and their agents by removing certain low yielding instruments from the stamping process.

Any instrument executed on or after 24 December 2008 which transfers stock or marketable securities on sale where the amount or value of the consideration is €1,000 or less, is exempt from stamp duty. To avail of the exemption (from the maximum stamp duty charge of €10) the instrument must be certified as follows:

"It is hereby certified that the transaction effected by this instrument does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to stocks or marketable securities exceeds €1,000."

The certificate should be inserted on the stock transfer form and signed by the transferee. Where the stock transfer form is duly certified, the form will not need to be presented to Revenue for stamping and should be forwarded directly to the company registrar (i.e. the person who maintains the share register of the company and **not** the Registrar of Companies).

A similar treatment will apply in relation to an instrument which, operates as a gift of stocks or marketable securities with the substitution of the value of the stocks or marketable securities for the amount or value of the consideration for the sale.

Where the consideration for a particular transfer of stocks or marketable securities is €1,000 or less but the transfer **does form part** of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to stocks or marketable securities exceeds €1,000, the instrument will be chargeable to ad valorem stamp duty at 1% and must be submitted to Revenue for stamping. The same applies to a gift in similar circumstances with the substitution of the value of the stocks or marketable securities for the amount or value of the consideration for the sale

The change does not affect electronic transfers of stocks or marketable securities.

Accordingly, ad valorem stamp duty at 1% will continue to be chargeable on transfers effected in CREST regardless of the amount or value of the consideration for the sale concerned.

## Other Exemptions and Reliefs

Part 7 of the Stamp Duties Consolidation Act contains reliefs and exemptions that are available from Stamp Duty.

<b>Section</b>	<b>Relief</b>
Section 79 SDCA	Intragroup transactions - conveyances or transfers - exempt. This relief does not apply to leases
Section 80 SDCA	Certain company reconstructions and amalgamations – exempt
Section 80A SDCA	Demutualisations of assurance companies
Section 81AA SDCA	Young trained farmer exemption
Section 81C SDCA	Farm Consolidation Relief
Section 82 SDCA	Charities - conveyance/transfer/lease of land - exempt
Section 82B SDCA	Approved Sports Bodies - Exemption from stamp duty on acquisitions of land by an approved sports body
Section 83B SDCA	Certain Family Transfers - Exemption from stamp duty on certain transfers of farmland
Section 83C SDCA	House "Trade in" Scheme
Section 91A SDCA	Owner occupier relief (homes between 38 and 125 sq metres with a floor area compliance certificate)
Section 92 SDCA	Owner occupier relief (large new homes)
Section 92B SDCA	First Time Buyer Relief
Section 95 SDCA	Commercial woodlands - duty not chargeable on the value of the trees growing on the land
Section 96 SDCA	Transfers of property between spouses - exempt
Section 97 SDCA	Transfer of property between divorced couples on foot of certain orders made by Irish or foreign courts - exempt
Section 101 SDCA	Intellectual property
Section 101A SDCA	Sale, transfer or other disposition of an EU Single Farm Payment Entitlement

## Consanguinity relief

This relief applies to transfers of land, buildings etc. to certain relatives, e.g. parent, grandparent, step-parent, child, foster-child, adopted child, brother, sister, half-brother/sister, aunt, uncle, niece, nephew. Duty is charged at half the normal rate of duty applies. This relief does not apply to leases.

## Financial Cards

Stamp Duties are levied on financial cards and credit card accounts. The duty is collected from cardholders by the Financial Institutions on behalf of Revenue.

- €2.50 per year per ATM card (also known as cash card)
- €2.50 per year per debit (Laser) card
- €5 per combined (ATM & debit) card
- €30 per year per credit card account
- €30 per year per charge card

## Other Items Liable to Stamp Duty

Bills of Exchange (including cheques): €0.50

Policies of Insurance (Non-Life): €1 Per Policy

### Non-Life Insurance Levy on premiums

Section 125 of the SDCA imposes a levy of 3% on the gross amount received by an insurer in respect of certain non-life insurance premiums. The exceptions are re-insurance, voluntary health insurance, marine, aviation and transit insurance, export credit insurance and certain dental insurance contracts.

The 3% levy applies to premiums received on or after 1 June 2009 in respect of offers of insurance or notices of renewal of insurance issued by an insurer on or after 8 April 2009. In relation to notices of renewal or offers of insurance issued prior to 8 April 2009, a 2% levy applies.

### Life Assurance Levy on premiums

Section 124B of the SDCA provides for a levy of 1% on life assurance premiums. For each quarter, commencing with the quarter ending on 30 September 2009, an insurer must deliver to the Revenue Commissioners a statement showing the assessable amount for the insurer for the quarter. The statement must be accompanied by the amount of stamp duty payable.

## e-Stamping

e-Stamping is Revenue's latest online pay-and-file service in ROS. If you are registered as a business cert holder to use ROS, you can use e-Stamping to file stamp

duty returns electronically, to make online payments to Revenue and to receive a stamping certificate. You will be able to file a stamp duty return, pay the stamp duty and receive the stamp in the same online transaction. If you are registered for ROS, you can access e-Stamping anywhere, anytime to file a stamp duty return and payment.

## Residential Property Tax

Residential property tax was an annual tax chargeable on the market value of residential property owned and occupied on a valuation date which is 5 April each year.

The Market Value Exemption Threshold at 5 April 2006 is €1,389,000. While **Residential Property Tax was abolished with effect from 5th April 1997**, a **Clearance Certificate** procedure remains in place in relation to the sale of certain residential properties to assist the Revenue Commissioners to collect outstanding tax.

The **value threshold** relating to the Residential Property Tax Certificate of Clearance has been increased to **€1,389,000** in accordance with the "indexation" provisions in the legislation.

The new threshold, which relates exclusively to the tax clearance procedure, applies to house sale contracts executed on or after 5th April 2006. From that date, where the sale consideration for residential property exceeds €1,389,000 the vendor must provide the purchaser with a Certificate from the Revenue Commissioners indicating that all Residential Property Tax due **for years for which the tax was in operation** has been paid. In the absence of the certificate the purchaser is obliged to withhold a specified amount from the sale consideration and remit same to the Revenue Commissioners.

## Value Added Tax

A trader is generally required to register for VAT for making supplies of goods and/or services, subject to his or her turnover exceeding certain thresholds. The most common are €37,500 for the supply of services, and €75,000 for the supply of goods. Some traders are generally not required to register for VAT, although they may choose to do so. These include traders whose turnover does not exceed the thresholds above, and also farmers. Traders engaged in exempt activities are not permitted to charge VAT. However, they may, in common with farmers, Government Departments and other bodies be required to register for VAT, in order to account for VAT on services or goods received from suppliers outside Ireland.

The principal thresholds applicable are as follows:

- a) €37,500 in the case of persons supplying services,
- b) €37,500 for persons supplying goods liable at the 13.5% or 21.5% rates which they have manufactured or produced from zero rated materials,
- c) €37,500 for persons making mail-order or distance sales into the State,
- d) €41,000 for persons making intra-Community acquisitions,
- e) €75,000 for persons supplying goods,
- f) €75,000 for persons supplying both goods and services where 90% or more of the turnover is derived from supplies of goods (other than of the kind referred to at (b) above) and
- g) A non-established person supplying taxable goods or services in the State is obliged to register and account for VAT irrespective of the level of turnover.

A taxable person established in the State is not required to register for VAT if his or her turnover does not reach the appropriate threshold above. However, they may opt to register for VAT.

## VAT Rates

<b>Date Effective From</b>	<b>Standard Rate (%)</b>	<b>Reduced Rate (%)</b>	<b>Farmers' flat-rate addition (%)</b>	<b>Livestock (%)</b>
1 January 2010	21	13.5	5.2	4.8
1 December 2008	21.5	13.5	5.2	4.8
1 January 2007	21	13.5	5.2	4.8

## VAT Property Multiplier

The multiplier to be used for the valuation of supplies of an interest in immovable goods is 21.27 with effect from 1 February 2004.

## Capital Gains Tax

Capital Gains Tax (CGT) is chargeable on gains arising on the disposal of assets, other than that part of a gain which arose in the period prior to 6 April 1974. Any form of property (other than Irish currency) including an interest in property (as, for example, a lease) is an asset for CGT purposes.

### Rate of Tax

The standard rate is 25% in respect of disposals made from midnight on 7th April 2009. Previous rates were 22% on disposals from 14 October 2008 and 20% in respect of disposals made prior to that date. The first €1,270 of an individual's annual chargeable gains, net of allowable losses, are exempt.

For more specific details refer to the  [Guide to Capital Gains Tax \(PDF, 217KB\)](#)

### CGT Multipliers

 [Capital Gains Tax Multipliers for years ended 5 April 1996 et seq.](#) (PDF, 40KB)

## Corporation Tax

<b>Corporation Tax</b>	<b>Rates</b>
Standard Rate (Trading Income)	12.5%
Higher Rate (Non Trading Income) [includes income chargeable under Case III, Case IV, Case V, income from working minerals, petroleum activities and certain dealings in development land other than construction operations which are taxed at the rate of 12.5%]	25%
<b>Manufacturing Rate</b>	10%
Manufacturing activities being carried on before 23 July 1998 (or grant approved on or before 31 July 1998)	(Relief Expires 31 December 2010)
<b>Qualifying Shipping Trade</b>	12.5%
<b>Tonnage Tax</b>	
This alternative method of calculating corporation tax commenced on the 28th March 2003.	—

# Capital Acquisitions Tax

## Gift & Inheritance

Gift tax is charged on taxable gifts taken on or after 28 February, 1974, and Inheritance Tax is charged on taxable inheritances taken on or after 1 April, 1975. An inheritance is a gratuitous benefit taken on a death and a gift is a gratuitous benefit taken otherwise than on a death.

The tax is charged on the taxable value of the gift or inheritance. The taxable value is arrived at by deducting from the market value of the property comprised in the gift or inheritance permissible debts and incumbrances and any consideration paid by the beneficiary.

Once the taxable value of the gift or inheritance has been determined the amount of tax payable will depend on whether the appropriate tax-free threshold has been exceeded. The rates of tax are as follows-

- The threshold amount - Nil
- Excess 25%\*

\*This rate was introduced on 8 April 2009.

Gifts or inheritances of Irish property are liable to tax whether or not the disponent is resident or domiciled in Ireland. Foreign property is liable to tax where either the disponent or the beneficiary is resident or ordinarily resident in Ireland at the relevant date.

Various exemptions from gift and Inheritance Tax have been provided for. For example, the first €3,000 taken as a gift by a beneficiary from a disponent in any one year is exempt from tax as are gifts and inheritances taken by one spouse from the other. There are exemptions in favour of certain charities, heritage property, superannuation benefits, and foreign donees of certain Irish government securities. Qualifying insurance policies to the extent that they are utilised in the payment of certain Gift Tax or Inheritance Tax are also exempt. A dwelling house taken as a gift or inheritance is exempt in certain circumstances.

## Thresholds for Capital Acquisitions Tax

For the purpose of Gift and Inheritance Tax, the relationship between the person who provided the gift or inheritance (i.e. the Disponer) and the person who received the gift or inheritance (i.e. the beneficiary), determines the maximum tax free threshold - known as the "group threshold".

The indexed Group thresholds for 2009 and 2010 are set out in the table below. The Group thresholds are indexed by reference to the Consumer Price Index and the indexation factor for 2010 (1 January 2009 to 31 December 2009 inclusive) is 1.361.

The indexed group thresholds for 2009 and 2010				
Group	Relationship to Disponer	Group Threshold from 1 January 2009 to 7 April 2009	Group Threshold from 8 April 2009	Group Threshold 2010
A	Son/Daughter	€542,544	€434,000	€414,799
B	Parent*/Brother/Sister/ Niece/Nephew/Grandchild	€ 54,254	€ 43,400	€ 41,481
C	Relationship other than Group A or B	€ 27,127	€ 21,700	€ 20,740

\* In certain circumstances a parent taking an inheritance from a child can qualify for Group A threshold.

## Group Thresholds Applicable for Capital Acquisitions Tax

For the purpose of Gift and Inheritance Tax, the relationship between the person who provided the gift or inheritance (i.e. the Disponer) and the person who received the gift or inheritance (i.e. the beneficiary), determines the maximum tax-free threshold - known as the "group threshold". The Group thresholds for 2010 and previous years are shown below.

**Note:** (Date of death or date of gift indicates the relevant year for the correct indexed amount).

<b>Group Thresholds Applicable for Capital Acquisitions Tax</b>			
<b>YEAR</b>	<b>Group A (Son/Daughter) (after indexation)</b>	<b>Group B (Parent*/Brother/Sister/Niece/ Nephew/Grandchild) (after indexation)</b>	<b>Group C (Relationship other that at A/B) (after indexation)</b>
2010	€414,799	€41,481	€20,740
On or after 08/04/2009	€434,000	€43,400	€21,700
01/01/2009 - 07/04/2009	€542,544	€54,254	€27,127
2008	€521,208	€52,121	€26,060
2007	€496,824	€49,682	€24,841
2006	€478,155	€47,815	€23,908
2005	€466,725	€46,673	€23,336

\* In certain circumstances a parent taking an inheritance from a child can qualify for Group A threshold.

## Excise Duties

Table of Excise Duty Rates		
Goods	Description or Usage	Rate of Duty €
Light Oil (rates shown include carbon charge)	Petrol	543.17 per 1,000 litres
	Aviation gasoline	543.17 per 1,000 litres
Heavy Oil (rates shown include carbon charge)	Used as a propellant	449.18 per 1,000 litres
	Used for air navigation	449.18 per 1,000 litres
	Used for private pleasure navigation	449.18 per 1,000 litres
	Kerosene used other than as a propellant	38.02 per 1,000 litres
	Fuel oil	60.73 per 1,000 litres
	Other heavy oil (including MGO)	88.66 per 1,000 litres
Liquefied Petroleum Gas (rates shown include carbon charge)	Used as a propellant	88.23 per 1,000 litres
	Other liquefied petroleum gas	24.64 per 1,000 litres
Substitute Fuel (rates shown include carbon charge)	Used as a propellant instead of unleaded petrol	543.17 per 1,000 litres
	Used as a propellant instead of diesel	449.18 per 1,000 litres
	Used other than as a propellant	88.66 per 1,000 litres
Natural Gas Carbon Tax	Measured based on net calorific value	3.07 per megawatt hour
	Measured based on gross calorific value	2.77 per megawatt hour
Coal	For business use	4.18 per tonne
	For other use	8.36 per tonne
Electricity	Business use	0.50 per megawatt hour
	Non-Business Use	1.00 per megawatt hour
Spirits		31.13 per litre of alcohol in the spirits
Beer	Exceeding 0.5% volume but not exceeding 1.2% volume	0.00
	Exceeding 1.2% volume but not exceeding 2.8% volume	7.85 per hectolitre per cent of alcohol in the beer
	Exceeding 2.8% volume	15.71 per hectolitre per cent of alcohol in the beer
Wine	Still and sparkling, not exceeding 5.5% volume	87.39 per hectolitre
	Still, exceeding 5.5% volume but not exceeding 15% volume	262.24 per hectolitre

<b>Table of Excise Duty Rates</b>		
<b>Goods</b>	<b>Description or Usage</b>	<b>Rate of Duty €</b>
	Still, exceeding 15% volume	380.52 per hectolitre
	Sparkling, exceeding 5.5% volume	524.48 per hectolitre
Other Fermented Beverages:  (1) Cider and Perry	Still and sparkling, not exceeding 2.8% volume	32.93 per hectolitre
	Still and sparkling, exceeding 2.8% volume but not exceeding 6% volume	65.86 per hectolitre
	Still and sparkling, exceeding 6.0% volume but not exceeding 8.5% volume	152.28 per hectolitre
	Still, exceeding 8.5% volume	216.00 per hectolitre
	Sparkling, exceeding 8.5% volume	432.01 per hectolitre
Other Fermented Beverages:  (2) Other than Cider and Perry	Still and sparkling, not exceeding 5.5% volume	87.39 per hectolitre
	Still, exceeding 5.5% volume	262.24 per hectolitre
	Sparkling, exceeding 5.5% volume	524.48 per hectolitre
Intermediate Beverages	Still, not exceeding 15% volume	262.24 per hectolitre
	Still, exceeding 15% volume	380.52 per hectolitre
	Sparkling	524.48 per hectolitre
Tobacco Products	Cigarettes	183.42 per thousand together with an amount equal to 18.25 per cent of the price at which the cigarettes are sold by retail
	Cigars	261.066 per kilogram
	Fine-cut tobacco for the rolling of cigarettes	220.301 per kilogram
	Other smoking tobacco	181.117 per kilogram
Intoxicating Liquor Licences:  (1) Manufacturers' Licences	Distiller of spirits	500
	Rectifier or compounder of spirits	500
	Brewer of Beer for sale	500
	Maker for sale of Sweets	500
	Maker of Cider or Perry for sale	500
Intoxicating Liquor Licences:  (2) Wholesale Dealers' Licences	Wholesale Dealer in Spirits	500
	Wholesale Dealer in Beer	500
	Wholesale Dealer in Wine	500
	Wholesale Dealer in Spirits of Wine	500
Intoxicating Liquor Licences:	Retailer of Beer	500
	Retailer of Wine	500

<b>Table of Excise Duty Rates</b>		
<b>Goods</b>	<b>Description or Usage</b>	<b>Rate of Duty €</b>
(3) Retailers' On-Licences	Retailer of Sweets	500
	Retailer of Cider	500
Intoxicating Liquor Licences:  (4) Retailers' Off-Licences	Retailer of Spirits	500
	Retailer of Beer	500
	Retailer of Cider	500
	Retailer of Wine	500
	Retailer of Sweets	500
Special Licences	Aerodrome	500
	Bog Premises	500
	Bus Station	See Spirits Retailer's On-Licence
	Greyhound Race Track	500
	Holiday Camp	500
	Horse Race Track	500
	Hotel	See Spirits Retailer's On-Licence
	Military Canteen	Nil
	National Concert Hall	500
	National Conference Centre	500
	National Cultural Institutions	500
	National Sports Arenas	500
	Passenger Aircraft Licence	500
	Passenger Vessel Licence	500
	Passenger Vessel One Day Licence	100
	Railway Refreshment Room	See Spirits Retailer's On-Licence
	Railway Restaurant Car Licence	500
Restaurant	3805 (New) 500 (Renewal)	
Theatre/Place of Public Entertainment	500	
Spirits Retailer's On-Licence (Pubs, Hotels) - Based on Level of Annual Turnover	Less than €190,500	250
	€190,500 but less than €381,000	505
	€381,000 but less than €635,000	1140
	€635,000 but less than €952,500	1775
	€952,500 but less than €1,270,000	2535
	€1.27m or more	3805

<b>Table of Excise Duty Rates</b>		
<b>Goods</b>	<b>Description or Usage</b>	<b>Rate of Duty €</b>
Excise Licences other than Liquor Licences	Bookmaker's Licence	250
(1) Bookmaking	Registration in Register of Bookmaking Offices	380
Excise Licences other than Liquor Licences	Auctioneer's Licence	250
(2) Auctioneers and House Agents	Auction Permit	250
	House Agent's Licence	125
Excise Licences other than Liquor Licences	For period not exceeding 3 months	175
(3) Gaming Licence	For period exceeding 3 months but not 1 year	630
Excise Licences other than Liquor Licences	For period not exceeding 3 months	145
(4) Gaming Machine Licence	For period exceeding 3 months but not 1 year	505
Excise Licences other than Liquor Licences		100
(5) Amusement Machine Permit		
Excise Licences other than Liquor Licences	3 month licence	38
(6) Amusement Machine Licence	Annual licence	125
Excise Licences other than Liquor Licences	Mineral Oil Trader	250
(7) Mineral Oil		
Excise Licences other than Liquor Licences	Maker	190

<b>Table of Excise Duty Rates</b>		
<b>Goods</b>	<b>Description or Usage</b>	<b>Rate of Duty €</b>
(8) Methylated Spirits	Retailer	12
Betting Duty	Bets entered into by a bookmaker	1%
	On-course/ Tote bets	Nil
Air Travel Tax -  Applies to aircraft capable of carrying 20 or more passengers and to airports where the number of passenger departures in the previous year was more than 50,000.	Destination over 300km from Dublin airport	€10 per passenger
	Destination under 300km from Dublin airport	€2 per passenger
	Crew or any relief crew	Nil
	Disabled person (Council Regulation (EC) No. 1107/2006 applies)	Nil
	Person travelling with a disabled person to provide care and assistance	Nil
	Child under 2 years of age not occupying an aircraft seat	Nil
	Transit or transfer passengers	Nil

## Vehicle Registration Tax

### VRT Category A

Examples of Category A vehicles include cars (saloons, estates, hatchbacks, convertibles, coupes, MPVs, Jeeps etc.) and minibuses with less than 12 permanently fitted seats (11 passenger seats plus the driver's seat).

The rate of tax chargeable is based on the level of CO2 emissions for the vehicle at the time of manufacture. The rates and associated minimum amounts are:

VRT rate percentage charged in accordance with the amount of CO2 emissions per kilometre

<b>CO2 Emissions (g CO2/km)</b>	<b>VRT Rates</b>	<b>Minimum VRT</b>
0 - 120g	<b>14%</b> of OMSP	€280
121 - 140g	<b>16%</b> of OMSP	€320
141 - 155g	<b>20%</b> of OMSP	€400
156 - 170g	<b>24%</b> of OMSP	€480
171 - 190g	<b>28%</b> of OMSP	€560
191 - 225g	<b>32%</b> of OMSP	€640
226g and over	<b>36%</b> of OMSP	€720

### Motor Caravans

To be deemed a motor caravan a vehicle must, amongst other criteria, have an interior roof height of not less than 1.8 metres. Vehicles which are fitted with pop-up or adjustable roofs, should have this measurement taken with the roof in its lowest position and where the roof slopes the interior roof height should be measured at its lowest point.

### VRT Category B

Examples of Category B vehicles include certain car derived vans and jeep derived vans.

The rate of VRT applicable to Category B vehicles, subject to a minimum VRT of €125, is 13.3% of the Open Market Selling Price (OMSP).

## VRT Category C

Examples of Category C vehicles include certain commercial vehicles, agricultural tractors and buses with at least 13 permanently fitted seats (12 passenger seats plus the driver's seat), motor caravans which have an unladen weight of more than 3,000 kilograms.

The VRT rate applicable to Category C vehicles is a flat rate of €50.

## VRT Category D

Examples of Category D vehicles include ambulances, fire engines, vehicles used in the transportation of road construction machinery. The use to which a vehicle is put is also considered when a vehicle is being classified for VRT purposes as Category D. There is no VRT payable on a Category D vehicle.

### Motor - cycles

Examples include motor - cycles, scooters, certain All Terrain Vehicles (ATV).

VRT is charged by reference to the cubic capacity i.e. cubic centimetres (cc) of the engine. The current rates are €2 in respect of each cc up to 350 and €1 for each cc thereafter. The total amount is then reduced by prescribed percentages in accordance with the following table to take account of the age of the vehicle.

#### Reduction in VRT when age is taken into account

Age	VRT Reduction
> 3 months and < or equal to 1 year	10%
> 1 year and < or equal to 2 years	20%
> 2 years and < or equal to 3 years	40%
> 3 years and < or equal to 4 years	50%
> 4 years and < or equal to 5 years	60%
> 5 years and < or equal to 7 years	70%
> 7 years and < or equal to 10 years	80%
> 10 years and < or equal to 30 years	90%
> 30 years	100%

There is no VRT payable on an electric motor - cycle.

## Repayment/Remission of VRT on Hybrid Electric Vehicles and Flexible fuel vehicle.

Hybrid electric vehicles and flexible fuel vehicles may qualify for a remission/repayment of up to a maximum of €2,500. The vehicles must be series production vehicles. The repayment/remission is on a sliding scale depending on the age of the car (See Table below). This provision is available from 1 July 2008 to 31 December 2010:

Maximum amount which may be remitted or repaid depending on the age of the vehicle

<b>Age of vehicle</b>	<b>Maximum amount which may be remitted or repaid</b>
New vehicle, first registration	€2,500
Not a new vehicle but less than 2 years	€2,250
2 years or over but less than 3 years	€2,000
3 years or over but less than 4 years	€1,750
4 years or over but less than 5 years	€1,500
5 years or over but less than 6 years	€1,250
6 years or over but less than 7 years	€1,000
7 years or over but less than 8 years	€ 750
8 years or over but less than 9 years	€ 500
9 years or over but less than 10 years	€ 250
10 years or over	Nil

**'hybrid electric vehicle'** means a vehicle that derives its motor power from a combination of an internal combustion engine and an electric motor and is capable of being driven on electric propulsion alone for a material part of its normal driving cycle.

**'flexible fuel vehicle'** means a vehicle that derives its motive power from an internal combustion engine that is capable of using a blend of ethanol and petrol, where such blend contains a minimum of 85 per cent ethanol.

### Electric Vehicles including Electric Motorcycles

Category A and B vehicles and motorcycles which are shown to the satisfaction of the Revenue Commissioners to be series production models of electric vehicles and electric motorcycles are exempt from VRT until 31 December 2010.

**'electric vehicle'** means a vehicle that derives its motive power exclusively from an electric motor.

**'electric motorcycle'** means a motorcycle that derives its motive power exclusively from an electric motor.

## Double Taxation Treaties entered into by Ireland

Country	Date of Signing	Date of Ratification	Date of Entry into Effect			S.I. Number
			Income Tax	Corporation Tax	Capital Gains Tax	
Australia	31 May 1983	21 Dec 1983	06 Apr 1984	01 Jan 1984	06 Apr 1984	406 of 1983
Austria	24 May 1966	05 Jan 1968	06 Apr 1964	01 Apr 1964*		250 of 1967
Austrian Prot.	19 Jun 1987	09 Dec 1988	06 Apr 1976	01 Jan 1974	06 Apr 1974	29 of 1988
Bahrain	29 Oct 2009	Not yet in force				24 of 2010
Belarus	03 Nov 2009	Not yet in force				25 of 2010
Belgium	24 Jun 1970	31 Dec 1973	06 Apr 1973	01 Apr 1973*		66 of 1973
Bosnia Herzegovina	03 Nov 2009	Not yet in force				17 of 2010
Bulgaria	05 Oct 2000	05 Jan 2001	01 Jan 2003	01 Jan 2002	01 Jan 2003	372 of 2000
Canada	08 Oct 2003	12 Apr 2005	01 Jan 2006	01 Jan 2006	01 Jan 2006	773 of 2004
Chile	02 Jun 2005	28 Aug 2008	01 Jan 2009	01 Jan 2009	01 Jan 2009	815 of 2005
China	19 Apr 2000	28 Dec 2000	06 Apr 2001	01 Jan 2001	06 Apr 2001	373 of 2000
Croatia	21 Jun 2002	29 Oct 2003	01 Jan 2004	01 Jan 2004	01 Jan 2004	574 of 2002
Cyprus	24 Sep 1968	04 Dec 1970	06 Apr 1962	01 Apr 1962*		79 of 1970
Czech Republic	14 Nov 1995	21 Apr 1996	06 Apr 1997	01 Jan 1997	06 Apr 1997	321 of 1995
Denmark	26 Mar 1993	08 Oct 1993	06 Apr 1994	01 Jan 1994	06 Apr 1994	286 of 1993
Estonia	16 Dec 1997	23 Dec 1998	06 Apr 1999	01 Jan 1999	06 Apr 1999	496 of 1998
Finland	27 Mar 1992	26 Nov 1993	06 Apr 1990	01 Jan 1990	06 Apr 1990	289 of 1993
France	21 Mar 1968	15 Jun 1971	06 Apr 1996	01 Apr 1996*		162 of 1970
Georgia	20 Nov 2008	Not yet in force				18 of 2010
Germany	17 Oct 1962	02 Apr 1964	06 Apr 1959	01 Apr 1959*		212 of 1962
Germany Prot	25 May 2010	Not yet in force				
Greece	24 Nov 2003	29 Dec 2004	01 Jan 2005	01 Jan 2005	01 Jan 2005	774 of 2004
Hong Kong	22 Jun 2010	Not yet in force				
Hungary	25 Apr 1995	05 Dec 1996	06 Apr 1997	01 Jan 1997	06 Apr 1997	301 of 1995
Iceland	17 Dec 2003	17 Dec 2004	01 Jan 2005	01 Jan 2005	01 Jan 2005	775 of 2004
India	06 Nov 2000	26 Dec 2001	01 Jan 2002	01 Jan 2002	01 Jan 2002	521 of 2001
Israel	20 Nov 1995	24 Dec 1995	06 Apr 1996	01 Jan 1996	06 Apr 1996	323 of 1995
Italy	11 Jun 1971	14 Feb 1975	06 Apr 1967	01 Apr 1967*		64 of 1973
Japan	18 Jun 1974	04 Nov 1974	06 Apr 1974	01 Apr 1974*		259 of 1974
Korea (Rep.)	18 Jul 1990	27 Nov 1991	06 Apr 1992	01 Jan 1992	06 Apr 1992	290 of 1991

Country	Date of Signing	Date of Ratification	Date of Entry into Effect			S.I. Number
of)						
Latvia	13 Nov 1997	28 Jan 1998	06 Apr 1999	01 Jan 1999	06 Apr 1999	504 of 1997
Lithuania	18 Nov 1997	05 Jun 1998	06 Apr 1999	01 Jan 1999	06 Apr 1999	503 of 1997
Luxembourg	14 Jan 1972	25 Feb 1975	06 Apr 1968	01 Apr 1968*		65 of 1973
Macedonia	14 Apr 2008	12 Jan 2009	01 Jan 2010	01 Jan 2010	01 Jan 2010	463 of 2008
Malaysia	28 Nov 1998	11 Sep 1999	06 Apr 2000	01 Jan 2000	06 Apr 2000	495 of 1998
Malta	14 Nov 2008	15 Jan 2009	01 Jan 2010	01 Jan 2010	01 Jan 2010	502 of 2008
Mexico	22 Oct 1998	31 Dec 1998	06 Apr 1999	01 Jan 1999	06 Apr 1999	497 of 1998
Moldova	28 May 2009	22 Apr 2010	01 Jan 2011	01 Jan 2011	01 Jan 2011	19 of 2010
Morocco	22 Jun 2010	Not yet in force				
Netherlands	11 Feb 1969	12 May 1970	06 Apr 1965	01 Apr 1965*		22 of 1970
New Zealand	19 Sep 1986	26 Sep 1988	06 Apr 1989	01 Jan 1989	06 Apr 1989	30 of 1988
Norway	22 Nov 2000	27 Nov 2001	01 Jan 2002	01 Jan 2002	01 Jan 2002	520 of 2001
Pakistan	13 Apr 1973	20 Dec 1974	06 Apr 1968	01 Apr 1968*		260 of 1974
Poland	13 Nov 1995	22 Dec 1995	06 Apr 1996	01 Jan 1996	06 Apr 1996	322 of 1995
Portugal	01 Jun 1993	11 Jul 1994	06 Apr 1995	01 Jan 1995	06 Apr 1995	102 of 1994
Portugal Prot.	11 Nov 2005	19 Dec 2006	01 Jan 2007	01 Jan 2007	01 Jan 2007	816 of 2005
Romania	21 Oct 1999	29 Dec 2000	06 Apr 2001	01 Jan 2001	06 Apr 2001	427 of 1999
Russia	29 Apr 1994	07 Jul 1995	06 Apr 1996	01 Jan 1996	06 Apr 1996	428 of 1994
Serbia	23 Sept 2009	16 Jun 2010	01 Jan 2011	01 Jan 2011	01 Jan 2011	20 of 2010
Slovak Rep.	08 Jun 1999	30 Dec 1999	06 Apr 2000	01 Jan 2000	06 Apr 2000	426 of 1999
Slovenia	12 Mar 2002	11 Dec 2002	01 Jan 2003	01 Jan 2003	01 Jan 2003	573 of 2002
South Africa	07 Oct 1997	05 Dec 1997	06 Apr 1998	01 Jan 1998	06 Apr 1998	478 of 1997
Spain	10 Feb 1994	21 Nov 1994	06 Apr 1995	01 Jan 1995	06 Apr 1995	308 of 1994
Sweden	08 Oct 1986	05 Apr 1988	06 Apr 1988	01 Jan 1989	06 Apr 1988	348 of 1987
Swedish Prot.	01 Jul 1993	21 Dec 1993	20 Jan 1994	20 Jan 1994	20 Jan 1994	198 of 1993
Switzerland	08 Nov 1966	16 Feb 1968	06 Apr 1965	01 Apr 1965*		240 of 1967
Swiss Prot.	24 Oct 1980	25 Apr 1984	06 Apr 1976	01 Jan 1974	06 Apr 1974	76 of 1984
Turkey	24 Oct 2008	Not yet in force				501 of 2008
UAE	01 Jul 2010	Not yet in force				
United Kingdom	02 Jun 1976	23 Dec 1976	06 Apr 1976	01 Jan 1974	06 Apr 1976	319 of 1976
UK Protocol	07 Nov 1994	21 Sep 1995	06 Apr 1994	01 Apr 1994		209 of 1995
UK Protocol	04 Nov 1998	23 Dec 1998	06 Apr 1999	01 Jan 1999	06 Apr 1999	494 of 1998
USA	28 Jul 1997	17 Dec 1997	06 Apr 1998	01 Jan 1998	06 Apr 1998	447 of 1997
USA Protocol	24 Sep 1999	13 Jul 2000	1 Sep 2000	01 Sep 2000	01 Sep 2000	425 of 1999
Vietnam	10 Mar 2008	24 Dec 2008	01 Jan 2009	01 Jan 2009	01 Jan 2009	453 of 2008

Country	Date of Signing	Date of Ratification	Date of Entry into Effect		S.I. Number
Zambia	29 Mar 1971	31 Jul 1973	06 Apr 1967	01 Apr 1967*	130 of 1973

\* Corporation Profits Tax

Country	Date of Signing	Date of Ratification	Type of Tax	S.I. Number
U.S.S.R.	17 Dec 1986	23 Dec 1987	Air Transport Agreement	349 of 1987

Copies of existing Double Taxation Agreements (please quote the Statutory Instrument (S.I.) Number) may be purchased from the:

**Government Publications Sales Office,  
Sun Alliance House,  
Molesworth Street,  
Dublin 2.**

Or by mail order from:

**Government Publications, Postal Trade Section  
Unit 20 Lakeside Retail Park,  
Claremorris  
Co. Mayo**

**Phone: 01 6476834 or 1890 213434**

**Fax: 01 6476843 or 094 9378964**

## Irish Tax Treaties Tax Rates

Maximum Source Country Tax Rates (% of gross payment) (for split rates, please consult the relevant article in the treaty)

Country	Year	Dividends (a)	Interest	Royalties
AUSTRALIA	1984	15	10	10
AUSTRIA	1964	10	0	0/10
BAHRAIN	Not yet in force	0	0	0
BELARUS	Not yet in force	5/10	0/5	5
BELGIUM	1973	15	15	0
BOSNIA HERZEGOVINA	Not yet in force	0	0	0
BULGARIA	2002	5/10	0/5	10
CANADA	2006	5/15	0/10	0/10
CHILE	2009	5/15	5/15	5/10
CHINA	2001	5/10	0/10	6/10
CROATIA	2004	5/10	0	10
CYPRUS	1952	0	0	0/5
CZECH REP.	1997	5/15	0	10
DENMARK	1994	0/15	0	0
ESTONIA	1999	5/15	0/10	5/10
FINLAND	1990	0/15	0	0
FRANCE	1966	10/15	0	0
GEORGIA	2011	0/5/10	0	0
GERMANY	1959	15	0	0
GREECE	2005	5/15	5	5
HONG KONG	Not yet in force	0	10	3
HUNGARY	1997	5/15	0	0
ICELAND	2005	5/15	0	0/10
INDIA	2002	10	0/10	10
ISRAEL	1996	10	5/10	10
ITALY	1967	15	10	0
JAPAN	1974	10/15	10	10
KOREA REP.	1992	10/15	0	0
LATVIA	1999	5/15	0/10	5/10
LITHUANIA	1999	5/15	0/10	5/10
LUXEMBOURG	1968	5/15	0	0
MACEDONIA	2010	0/5/10	0	0
MALAYSIA	2000	10	0/10	8

MALTA	2010	5/15	0	5
MEXICO	1999	5/10	0/5/10	10
MOLDOVA	2011	5/10	0/5	5
MOROCCO	Not yet in force	6/10	0/10	10
NETHERLANDS	1965	0/15	0	0
NEW ZEALAND	1989	15	10	10
NORWAY	2002	0/5/15	0	0
PAKISTAN	1968	10/no limit	no limit	0
POLAND	1996	0/15	0/10	10
PORTUGAL	1995	15	0/15	10
ROMANIA	2001	3	0/3	0/3
RUSSIA	1996	10	0	0
SERBIA	2011	5/10	0/10	5/10
SLOVAK REP.	2000	0/10	0	0/10
SLOVENIA	2003	5/15	0/5	5
SOUTH AFRICA	1998	0	0	0
SPAIN	1995	0/15	0	5/8/10
SWEDEN	1988	5/15	0	0
SWITZERLAND	1965	10/15	0	0
TURKEY	Not yet in force	5/10/15	10/15	10
UK	1976	5/15	0	0
UNITED ARAB EMIRATES	Not yet in force	0	0	0
UNITED STATES	1998	5/15	0	0
VIETNAM	2009	5/10	0/10	5/10/15
ZAMBIA	1967	0	0	0

# Schedule E Expenses 2007- 2010

## Flat Rate Expenses

	2010	2009	2008	2007
	€	€	€	€
<b>Agricultural Advisers (employed by Teagasc)</b>	671	671	671	600
<b>Archaeologists: (Civil Service)</b>	127	127	127	127
<b>Architects employed by</b>				
(a) Civil Service	127	127	127	127
(b) Local Authorities	127	127	127	127
<b>Airline Cabin Crews</b>	64	64	64	64
<b>Bar trade: Employees</b>	93	93	93	93
<b>Building Industry</b>				
Bricklayer	175	175	175	175
Fitter mechanic, plasterer	103	103	103	103
Electrician	153	153	153	153
Mason, roofer slater, tiler, floor layer, stone cutter	120	120	120	120
Driver, scaffolder, sheeter, steel erector	52	52	52	52
Professionals: engineers, surveyors, etc.	33	33	33	33
General operatives (labourers etc. incl. Public Sector)	97	97	97	97
<b>Bus, rail and road operatives in</b>				
Bus Atha Cliath, Bus Eireann and Iarnrod Eireann	160	160	160	160
<b>Cardiac Technicians</b>				
Female	212	212	212	212
Male	107	107	107	107
<b>Carpentry and joinery trades</b>				
Cabinet makers, Carpenters, Joiners	220	220	220	220
Painters, Polishers, Upholsterers, Wood Cutting Machinists	140	140	140	140
<b>Civil Service</b>				
Architectural Technologists & Assistants	166	166	166	166
Clerks of Works (incl. Senior and District Inspectors)	142	142	142	142
Engineering Technicians for Archaeologists, Architects, Engineers and Surveyors	166	166	166	166
Park Rangers and constables employed by the Office of Public Works	77	77	77	77
<b>Clergymen (Church of Ireland)</b>	127	127	127	127
<b>Consultants (hospital)</b>	695	695	695	695
<u>Note:</u> Deduction includes subscription to the Irish Medical Council				
<b>Cosmetologists</b>				
Obligated to supply and launder their own white uniforms	160	160	160	160
<b>Dentists in employment</b>	376	376	376	376
<b>Dockers</b>	73	73	73	73
<b>Doctors (hospital, including consultants)</b>	695	695	695	695
<u>Note:</u> Deduction includes subscription to the Irish Medical Council.				
<b>Draughtsmen (Local Authority)</b>	133	133	133	133
<b>Driving Instructors</b>	125	125		
<u>Note:</u> This amount represents an annual allocation of half the biannual statutory ADI fee payable to the Road Safety Authority				
<b>Engineers employed by:</b>				
(a) Civil Service	166	166	166	166
(b) Local Authorities	127	127	127	127
(c) Bord Telecom, Coillte, OPW	166	166	166	166
<b>Engineering Industry [and Electrical Industry from 1997/98]</b>				
Skilled workers who bear the full cost of own tools and overalls	331	331	318	318

Semi-skilled workers who bear the full cost of own tools and overalls	254	254	244	244
All unskilled workers and skilled or semi-skilled workers who do not bear the full cost of own tools and overalls	219	219	210	210
<b>Firefighters Full-time</b>	272	272	272	272
<b>Firefighters Part-time</b>	407	407	407	407
<b>Fishermen in Employment</b>	318	318	318	318
<b>Foresters employed by Coillte</b>	166	166	166	166
<b>Freelance actors chargeable to PAYE</b>	750	750	750	750
<b>Grooms (Racehorse Training)</b>	294	294	294	294
<b>Home Helps (Employed directly or indirectly by Health Boards)</b>	256	256	256	256
<b>Hospitals Domestic Staff:</b> To include general operatives, porters, drivers, attendants, domestics, laundry operatives, cooks, catering supervisors, waitresses, catering staff, kitchen porters				
(a) who are responsible for providing and laundering their own uniforms.	353	353	353	353
(b) who are obliged to launder the uniforms supplied	185	185	185	185
(c) whose uniforms are supplied and laundered free	93	93	93	93
<b>Hotel industry</b>				
Head hall porter	90	90	90	90
Hall porter	64	64	64	64
Head waiter	127	127	127	127
Waiter	97	97	97	97
Waitress	64	64	64	64
Chef	97	97	97	97
Manager	191	191	191	191
Assistant Manager	127	127	127	127
Trainee Manager	78	78	78	78
Kitchen Porter	21	21	21	21
<b>Journalists</b>				
Journalists, including those in public relations area of journalism	381	381	381	381
Journalists who receive expense allowances from their employers	153	153	153	153
<b>Local Authorities</b>				
Executive Chemists	115	115	115	115
Parks Superintendents	40	40	40	40
Town Planners	115	115	115	115
<b>Mining Industry</b>				
(a) miners/shift bosses underground, mill process workers/shift bosses and steam cleaners	1312	1312	1155	1155
(surface workers)	655	655	576	576
<b>Motor repair and motor assembly trades</b>				
Assembly workers, greasers, storemen and general workers				
(a) who bear the full cost of own tools and overalls	52	52	52	52
(b) who do not bear the full cost of own tools and overalls	42	42	42	42
Fitters and mechanics				
(a) who bear the full cost of own tools and overalls	85	85	85	85
(b) who do not bear the full cost of own tools and overalls	42	42	42	42
Panel Beaters (See Panel Beaters/Sheet Metal Workers)				
<b>Nurses:</b>				
(a) where obliged to supply and launder their own uniforms	733	733	733	733
(b) where obliged to supply their own uniforms but laundered free	638	638	638	638
(c) where obliged to launder the uniforms supplied	353	353	353	353
(d) where uniforms are supplied and laundered by hospital	258	258	258	258
<b>Nurses: Short Term Contracts through an Agency. Additional Amount Due</b>	80	80	80	80

<b>Nursing Assistants(including attendants, orderlies and nurses' aides)</b>				
(a) where obliged to supply and launder their own uniforms	526	526	526	526
(b) where obliged to supply their own uniforms but laundered free	440	440	440	440
(c) where obliged to launder the uniforms supplied	234	234	234	234
(d) where uniforms are supplied and laundered by hospital	93	93	93	93
<b>Occupational Therapists</b>				
(a) where obliged to supply and launder their own uniforms	217	217	217	217
(b) where obliged to supply their own uniforms but laundered free	153	153	153	153
(c) where uniforms are supplied and laundered by hospital	52	52	52	52
<b>Panel Beaters / Sheet metal Workers</b>				
(a) Who bear full cost of own tools and overalls	78	78	78	78
(b) Who do not bear full cost of own tools and overalls	40	40	40	40
<b>Pharmacists</b>	450	450	160	160
Pharmaceutical Assistants (formerly known as Assistant Pharmacists)	250	250	97	97
<b>NOTE</b> These amounts represent the Annual Retention Fee payable to the PSI				
<b>Physiotherapists</b>				
(a) where obliged to supply and launder their own uniforms	381	381	381	381
(b) where obliged to supply their own uniforms but laundered free	318	318	318	318
(c) where uniforms are supplied and laundered by hospital	64	64	64	64
<b>Pilots (Aer Lingus Group Pilots)</b>	275	275	275	275
<b>Plumbing trades</b>				
Plumber (non-welder)	177	177	177	177
Plumber-welder	205	205	205	205
Pipe fitter-welder	205	205	205	205
<b>Printing Bookbinding and allied trades</b>				
Bookbinders (Hand)	109	109	109	109
Bookbinders (Others)	97	97	97	97
Compositors, linotype and monotype operators	121	121	121	121
Copy Holders, photo lithographers, photo engravers and workers in T and E section of newspapers	114	114	114	114
Monotype caster attendants, stereotypes and machine minders	135	135	135	135
Readers and revisers	100	100	100	100
Rotary machine minders and assistants	150	150	150	150
Others (e.g. cutters, dispatchers, rulers, warehousemen)	90	90	90	90
<b>Professional Valuers in the Valuation Office</b>	690	690	690	615
<b>Radiographers</b>				
(a) where obliged to supply and launder their own white uniforms	242	242	242	242
(b) where obliged to supply their own white uniforms but laundered free	143	143	143	143
(c) where white uniforms are supplied and laundered by hospital	73	73	73	73
<b>Respiratory &amp; Pulmonary Function Technicians</b>	191	191	191	191
<b>RTE National Symphony Orchestra</b>	2,476	2,476	2,476	2,476
<b>RTE Concert Orchestra</b>	2,476	2,476	2,476	
<b>Shipping</b>				
British Merchant Navy				
Foreign-going trade:				
(a) First class passenger and cargo liners.				
Master	318	318	318	318
Chief officer, chief engineer, other officers, including pursers	318	318	318	318
Chief steward	318	318	318	318
Assistant steward	244	244	244	244
Carpenter	194	194	194	194
Other ranks	148	148	148	148
(b) Cargo-vessels, tankers, ferries				
Master	318	318	318	318

Chief officer, chief engineer, other officers, including pursers	318	318	318	318
Chief steward	318	318	318	318
Assistant steward	244	244	244	244
Carpenter	194	194	194	194
Other ranks	148	148	148	148
British home or coasting trade:				
Master	318	318	318	318
Chief officer, chief engineer, other officers, including pursers	318	318	318	318
Chief steward	318	318	318	318
Assistant steward	244	244	244	244
Carpenter	194	194	194	194
Other ranks	148	148	148	148
Mercantile marine officers and crews of Irish ships				
Foreign-going trade: cargo vessels				
Master	98	98	98	98
Chief officer, chief engineer, radio officer	90	90	90	90
Other officers including pursers	73	73	73	73
Chief steward	73	73	73	73
Assistant steward	55	55	55	55
Carpenter (to include tools)	55	55	55	55
Other ranks, including boys	37	37	37	37
Home trade:				
(a) Cross channel and continental				
Master	98	98	98	98
Chief officer, chief engineer, radio officer	90	90	90	90
Other officers, including pursers	73	73	73	73
Chief steward	73	73	73	73
Assistant steward	55	55	55	55
Carpenter (to include tools)	55	55	55	55
Other ranks including boys	37	37	37	37
(b) Coasting vessels				
Master	98	98	98	98
Chief officer, chief engineer, radio officer	90	90	90	90
Other officers, including Pursers	73	73	73	73
Chief steward	73	73	73	73
Assistant steward	55	55	55	55
Carpenter (to include tools)	55	55	55	55
Other ranks, including boys	37	37	37	37
<b>Shop Assistants</b>				
(including supermarket staff, general shop workers, drapery and footwear assistants)	121	121	121	121
<b>Surveyors employed by:</b>				
Local Authorities	127	127	127	127
Civil Service	127	127	127	127
Coillte	127	127	127	127
<b>Teachers</b>				
Teachers [excluding guidance counsellors, third-level academic staff and physical education teachers]				
School principals	608	608	608	608
Other teachers	518	518	518	518
Part-time teacher (on full hours)	518	518	518	518
Part-time (not on full hours)	279	279	279	279

Guidance Counsellors				
(a) employed full-time in second level schools	518	518	518	518
(b) engaged mainly in teaching general subjects but also doing part-time guidance counselling (additional allowance)	126	126	126	126
Third level academic staff				
Professor, Heads of Schools/Departments	608	608	608	608
Senior lecturer	518	518	518	518
College lecturer	518	518	518	518
Assistant lecturer	518	518	518	518
Part-time lecturer (on full hours)	518	518	518	518
Part-time lecturer (not on full hours)	279	279	279	279
Physical education teachers				
(a) fully engaged in teaching P.E.	518	518	518	518
(b) engaged mainly in teaching general subjects but also doing part-time P.E. (additional allowance)	126	126	126	126
<b>Veterinary Surgeons</b>	<b>337</b>	<b>337</b>	<b>337</b>	<b>337</b>

NOTE: Expenses deductions to be apportioned on a time basis

## Employees' Motoring Expenses

Some employees use their private cars for business purposes. Re-imbursalment of motoring expenses incurred can be dealt with in various ways. Employers are reminded that round-sum motoring expenses payments are taxable in full and must be treated as pay. Please see earlier paragraph 'Round-Sum Expenses'.

### Re-imbursalment of Motoring Expenses by Flat-Rate Kilometric allowances

Where employees use their private cars for business purposes, re-imbursalment in respect of allowable motoring expenses can be made by way of flat-rate kilometric allowances. There are two types of kilometric allowance schemes which are acceptable for tax purposes, if an employee bears all the motoring expenses:

- The prevailing schedule of Civil Service rates or
- Any other schedule with rates not greater than the Civil Service rates

Please see [IT 51- Employees Motoring Expenses](#) for full details.

### The Civil Service rates

The Civil Service kilometric rates for cars, motorcycles and bicycles for individuals who are obliged to use their car, motorcycle or bicycle in the performance of the duties of their employment, are as follows:

#### Rates for Motor cars

Motor cars effective from 5 March 2009			
Official Motor Travel in a calendar year	Engine Capacity:		
	Up to 1,200 cc	1,201 cc to 1,500 cc	1,501 cc and over
Up to 6,437km	39.12 cent	46.25 cent	59.07 cent
6,438km and over	21.22 cent	23.62 cent	28.46 cent

Motor cars effective from 1 July 2008 to 4 March 2009			
Official Motor Travel in a calendar year	Engine Capacity:		
	Up to 1,200 cc	1,201 cc to 1,500 cc	1,501 cc and over
Up to 6,437km	52.16 cent	61.67 cent	78.76 cent
6,438km and over	28.29 cent	31.49 cent	37.94 cent

### Rates for Motorcycles

Motorcycles effective from 5 March 2009				
Official Motor Travel in a calendar year	Engine Capacity:			
	Up to 150 cc	151 cc to 250 cc	251 cc to 600 cc	601cc and over
Up to 6,437km	14.48 cent	20.10 cent	23.72 cent	28.59 cent
6,438km and over	9.37 cent	13.31 cent	15.29 cent	17.60 cent

Motorcycles effective from 1 July 2008 to 4 March 2009				
Official Motor Travel in a calendar year	Engine Capacity:			
	Up to 150 cc	151 cc to 250 cc	251 cc to 600 cc	601cc and over
Up to 6,437km	19.30 cent	26.80 cent	31.62 cent	38.12 cent
6,438km and over	12.49 cent	17.75 cent	20.39 cent	23.46 cent

### Rates for Bicycles

Kilometric Rates for Bicycles	
Operative Date	Rate per Kilometre
From February 1st 2007	8 cent
Prior to 1st February 2007	4 cent

Rates per Kilometre (1 mile = 1.609 kilometres)

## Employees' Subsistence Expenses

### Schedule based on current Civil Service Subsistence Rates for absences within the State

The following schedule of rates has been agreed under the Scheme of Conciliation and Arbitration for the Civil Service.

Table of Domestic Subsistence Rates effective from 5 March 2009					
	Overnight Allowances			Day Allowances	
	Normal Rate	Reduced Rate	Detention Rate	10 hours or more	5 hours but less than 10 hours
<b>Class A</b>	€108.99	€100.48	€54.48	€33.61	€13.71
<b>Class B</b>	€107.69	€ 92.11	€53.87	€33.61	€13.71

Table of Domestic Subsistence Rates effective from 1 July 2008 to 4 March 2009					
	Overnight Allowances			Day Allowances	
	Normal Rate	Reduced Rate	Detention Rate	10 hours or more	5 hours but less than 10 hours
<b>Class A</b>	€145.32	€133.97	€72.64	€44.81	€18.28
<b>Class B</b>	€143.58	€122.81	€71.82	€44.81	€18.28

#### Notes on Schedule:

There are detailed rules and conditions governing the payment of subsistence allowances in the Civil Service. The following notes are indicative of some of the relevant provisions

#### (i) Class of Allowances

The rate of allowance depends on the grade of officer. The approximate grade levels, and present minimum annual salaries, are broadly as follows:

##### Class A:

Assistant Principals, higher grades and equivalents. All grades with the same salary scales as Engineer Grade 11 (Civil).

Full PRSI - €69,659

Modified PRSI - €66,179

### **Class B:**

Higher Executive and Executive Officers, Administrative Officer, Staff Officer, whose pay is above the maximum of the Clerical Officer, Clerical Officers on and above the CO standard scale maximum, and equivalents.

Full PRSI - €37,536

Modified PRSI - €35,660

### **(ii) Overnight Allowance**

#### **Overnight Allowance (over 24 hours absence)**

An overnight allowance covers a period of up to 24 hours from the time of departure, as well as any further period not exceeding 5 hours, which is necessarily spent overnight away from the normal place of work.

Where an absence exceeds 24 hours, a day allowance at the appropriate rate may be paid only if the last period of 24 hours is exceeded by 5 or more hours.

#### **Normal Rate**

This is payable for absences up to 14 nights.

#### **Reduced Rate**

This is payable for each of the next 14 nights.

#### **Detention Rates**

This is payable for each of the next 28 nights.

#### **Absences Over 56 Nights**

Employers should make application to the appropriate Revenue office with a view to agreeing the rate to be applied.

The period of subsistence at any one location is limited to six months. Any departure from this position e.g. for continuation of the subsistence period for a short duration, is considered on the circumstances of the individual case.

#### **Continuous Absence**

Certain absences from a particular temporary location would not be regarded as breaking the continuity of stay for the purpose of reducing the subsistence allowance. These absences would include absences of not more than two nights due to a return

on official business to the employee's normal place of work, plus any nights of a weekend or public holidays or return visits home or annual leave. These absences would not, of course, qualify for subsistence allowance.

### **Teamworkers**

Where employees are working as team members and it is necessary for junior team members to stay in the same accommodation as senior team members who qualify for a higher rate of subsistence, such higher rate may also apply to the junior team members.

### **(iii) Day Allowances:**

- **5 to 10 hours absence**
- **over 10 hours absence**

A day allowance applies to continuous absence of 5 hours or more, provided the absence is not at a place within 5 kilometres of the employee's home or normal place of work. There are two categories of day allowance, namely, 5 to 10 hours absence and over 10 hours absence.

## **Schedule based on current Civil Service Subsistence Rates for absences outside the State**

Details of quantum of Civil Service subsistence rates for certain foreign countries are available from any Regional Revenue Office.

The Civil Service schedule of rates may be applied in the following manner in respect of temporary (up to six months) absence:

<b>Civil Service rates</b>	
<b>Period of Assignment Abroad</b>	<b>% of Subsistence Rate for relevant location</b>
First month	100%
Second and Third month	75%
Fourth, Fifth and Sixth month	50%

The rates may be used only in respect of the reimbursement of allowable subsistence expenses where the employee is working abroad on a foreign assignment. "Working abroad" on foreign assignment" means that the employee is actually performing the duties of the employment abroad for a temporary period. Where actual vouched

expenses exceed the flat rate allowances such vouched expenses may be used instead of flat rate allowances.

### **Long term Absences**

For long term absences (where assignment period is greater than six months), reimbursement of allowable subsistence expenses may be made in the following manner:

<b>Period of Assignment Abroad</b>	<b>Allowable Subsistence</b>
First month of assignment (to facilitate the employee obtaining self catering accommodation)	Up to the Overnight Rate
Remainder of Assignment	Up to the cost of reasonable accommodation plus 50% of the day rate (10 hours) for the location

Any departure from the above is only considered having regard to the particular circumstances of the individual case. The position as outlined is, of course, only relevant to the extent to which the employee remains within the charge to Irish Tax.

## Social Welfare Pensions and Allowances 2006 – 2010

Year	2010 Weekly Rates with Increase for Adult Dependent	2009 Annual Rates	2008 Annual Rates	2007 Annual Rates	2006 Annual Rates
<b>State Pension Contributory</b>	€	€	€	€	€
Under 80; Basic	230.30	11,976	11612	10883	10052
Living Alone	7.70	12,376	12012	11283	10452
Spouse < 66	153.50	19,958	19349	18137	16749
Spouse > 66	206.30	22,704	22012	19879	17815
Over 80; Basic	240.30	12,496	12132	11403	10572
Living Alone	7.70	12,896	12532	11803	10972
Spouse < 66	153.50	20,478	19869	18657	17269
Spouse > 66	206.30	23,224	22532	20399	18335
Increase for each child	29.80	1,352	1248	1144	1003
<b>Widow's/Widower's contributory pension/ Deserted Wife's Benefit</b>					
Under 66; Basic	201.50	10910	19572	9947	8908
Aged 66 – 79	230.30	11976	11612	10883	10052
Living Alone	7.70	12376	12012	11283	10452
Over 80	240.30	12496	12132	11403	10572
Living Alone	7.70	12896	12532	11803	10972
Increase for each child	29.80	1352	1248	1144	1123
<b>Illness Benefit</b>					
Personal Rate	196.00	10624	10286	9662	8622
Person with Adult Dependent	130.10	17675	17113	16073	14342
Person with Adult Dependent	130.10	17675	17113	16073	14342
<b>Jobseeker's Benefit*</b>					
Personal Rate	196.00	10624	10286	9662	8622
Person with Adult Dependent	130.10	17675	17113	16073	14342
<b>One Parent Family Payment</b>					
Aged under 66, including one child	225.80	11976	11534	10805	9625
Increase for each additional child dependent	29.80	1352	1248	1144	1003
<b>Invalidity Pensions</b>					
Under 65; Basic	201.50	10910	10572	9947	8908
Living Alone	7.70	11310	10972	10347	9308

Spouse < 66	143.80	18694	18117	17045	15262
Spouse > 66	206.30	21653	20972	18943	16671
Aged 65 – 79	230.30	11976	11612	10883	10052
Living Alone	7.70	12376	12012	11283	10452
Spouse < 66	143.80	19760	19157	17981	16406
Spouse > 66	203.30	22704	22012	19879	17815
Over 80	240.30	12496	12132	11403	10572
Living Alone	7.70	12896	12532	11803	10972
Spouse < 66	143.80	20478	19869	18501	16926
Spouse > 66	206.30	23224	22532	20399	18335
Increase for each child dependent	29.80	1352	1248	1144	1003
<b>Carer's Benefit</b>					
Personal Rate for one Person	213.00	11503	11164	10436	9396
Personal Rate for two or more people	219.50	17254	16749	15657	14094
Increase for each child dependent	29.80	1352	1248	1144	873

#### **\*Jobseeker's Allowance and Supplementary Welfare Allowance**

- The rate of Jobseeker's Allowance or Supplementary Welfare Allowance paid to new claimants aged 20 and 21 is being reduced to €100 per week, with effect from January 2010, as has been applied from April 2009 to new claimants aged 18 or 19.
- The rate of Jobseeker's Allowance or Supplementary Welfare Allowance paid to new claimants aged 22, 23 and 24 years is being reduced to €150 per week, with effect from January 2010.
- The full rate will be paid to those under 25 years of age if they participate in an approved training or education course.
- 20-24 year olds with dependent children will not be affected.
- The personal rate of Jobseeker's Allowance and basic Supplementary Welfare Allowance will be reduced to €150 per week where job offers or activation measures have been refused.

## Average Market Mid-Closing Exchange Rates v Euro

The following are the Average Market Mid-Closing Exchange Rates v the Euro as supplied by the Central Bank:

<b>Currency</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
<b>Australian dollar</b>	1.6668	1.6348	1.7416	1.7727
<b>Canadian dollar</b>	1.4237	1.4678	1.5594	1.5850
<b>Danish krone</b>	7.4591	7.4506	7.4560	7.4462
<b>Japanese yen</b>	146.02	161.25	152.46	130.34
<b>Norwegian krone</b>	8.0472	8.0165	8.2237	8.7278
<b>Pound sterling</b>	0.6817	0.6843	0.7962	0.8909
<b>Swedish krona</b>	9.2544	9.2501	9.6152	10.6191
<b>Swiss franc</b>	1.5729	1.6427	1.5874	1.5100
<b>US dollar</b>	1.2556	1.3705	1.4708	1.3948

## Lloyds Conversion Rate

For accounts closed in the calendar year 2009, the conversion rate of sterling to euro should be calculated by reference to the sterling mid-closing rate supplied by the Central Bank, as follows:

2009: Stg £1 = €1.1260