

June 2009



Supplement 2009

A comprehensive listing of Revenue Publications, useful Tables and Reference Charts

tax briefing supplement



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Income Tax

The following chart gives details of the main tax credits for 2007, 2008 and 2009.

Personal Tax Credit	Tax Year 2007	Tax Year 2008	Tax Year 2009
Single Person	€1,760	€1,830	€1,830
Married Person	€3,520	€3,660	€3,660
Widowed Person qualifying for One Parent Family Tax Credit	€1,760	€1,830	€1,830
Widowed Person without dependent children	€2,310	€2,430	€2,430
Widowed Person in year of bereavement	€3,520	€3,660	€3,660
One-Parent Family, Widowed, Deserted, Separated or Unmarried (with qualifying dependent children, see note)	€1,760	€1,830	€1,830
Widowed Parent Bereaved in 2008	---	---	€4,000
Widowed Parent Bereaved in 2007	---	€4,000	€3,500
Widowed Parent Bereaved in 2006	€3,750	€3,500	€3,000
Widowed Parent Bereaved in 2005	€3,250	€3,000	€2,500
Widowed Parent Bereaved in 2004	€2,750	€2,500	€2,000
Widowed Parent Bereaved in 2003	€2,250	€2,000	---
Widowed Parent Bereaved in 2002	€1,750	---	---
Home Carer (max.)	€770	€900	€900
PAYE Tax Credit	€1,760	€1,830	€1,830
Age Tax Credit if Single/Widowed	€275	€325	€325
Age Tax Credit if Married	€550	€650	€650
Incapacitated Child (See note)	€3,000	€3,660	€3,660
Dependent Relative (See note)	€80	€80	€80
Blind Person's Tax Credit - Single	€1,760	€1,830	€1,830
Blind Person's Tax Credit - One Spouse Blind	€1,760	€1,830	€1,830
Blind Person's Tax Credit - Both Spouses Blind	€3,520	€3,660	€3,660
Blind Person's Tax Credit- Additional Allowance for Guide Dog	€825*	€825*	€825
Incapacitated Person - Allowance for Employing a Carer	€50,000*max	€50,000*max	€50,000*max

* Relief in respect of a Guide Dog (2007 and 2008 only) and for Employing a Carer (2007, 2008 and 2009) are allowable at the individual's highest rate of tax, i.e. 20% or 41%.

Note

The Child's/Relative's income limits	Tax Year 2007	Tax Year 2008	Tax Year 2009
One Parent Family Tax Credit	0	0	0
Incapacitated Child Tax Credit	0	0	0
Dependent Relative Tax Credit	€12,745*	€13,473*	€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

Personal Circumstances	Tax Year 2007	Tax Year 2008	Tax Year 2009
Single/ Widowed under 65	€5,210	---	---
Single/ Widowed 65 years of age or over	€19,000	€20,000	€20,000
Married under 65	€10,420	---	---
Married 65 years of age or over	€38,000	€40,000	€40,000
Additional 1st and 2nd dependent child	€575	€575	€575
Additional for each subsequent dependent child	€830	€830	€830
Marginal Relief Tax Rate	40%	40%	40%

Exemption and Marginal Relief were available to persons under the age of 65 up to 31 December 2007. From 1 January 2008 Exemption and Marginal Relief applies only to persons 65 years of age or over.

Income Tax Bands

Personal Circumstances	Tax Year 2007	Tax Year 2008	Tax Year 2009
Single / Widowed without dependent children	€34,000 @ 20%, Balance @ 41%	€35,400 @ 20%, Balance @ 41%	€36,400 @ 20%, Balance @ 41%
Single / Widowed qualifying for One Parent Family Tax Credit	€38,000 @ 20%, Balance @ 41%	€39,400 @ 20%, Balance @ 41%	€40,400 @ 20%, Balance @ 41%
Married Couple - one spouse with income	€43,000 @ 20%, Balance @ 41%	€44,400 @ 20%, Balance @ 41%	€45,400 @ 20%, Balance @ 41%
Married Couple - both spouses with income	€43,000 @ 20% (with an increase of €25,000 max), Balance @ 41%	€44,400 @ 20% (with an increase of €26,400 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 €25,000 in 2007, €26,400 in 2008, €27,400 in 2009 or the amount of the income of the spouse with the lower income. The increase is not transferable between spouses.

Income Levy - 2009

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

The annual composite rates of income levy are illustrated below:

Income Levy Thresholds	Annual Rate
Income up to €75,036	1.67%
Income from €75,037 to €100,100	3%
Income from €100,101 to €174,980	3.33%
Income from €174,981 to €250,120	4.67%
Income above €250,120	5%

The rate of Income Levy, for payroll purposes, which apply with effect from **1 May 2009**, are as illustrated below:

Income Levy Thresholds	Annual Rate
Income up to €75,036	2%
Income from €75,037 to €174,980	4%
Income above €174,980	6%

The rate of Income Levy, for payroll purposes, which applied from **1 January 2009 to 30 April 2009**, are as illustrated below:

Income Levy Thresholds	Annual Rate
Income up to €100,100	1%
Income from €100,101 to €250,120	2%
Income above €250,120	3%

The levy does not apply to:

- Individuals whose annual income does not exceed €15,028
- Holders of Full medical cards
- Social welfare payments and similar type payments
- Exempt income sources listed in Appendix B of the Income Levy 'Frequently Asked Questions' document published on Revenue's website at <http://www.revenue.ie/en/practitioner/law/income-levy.pdf>
- Individuals aged 65 or over whose annual income does not exceed €20,000

At year end, married couples, one or both of whom are aged 65 or over, can avail of a joint exemption limit of €40,000 where their combined income does not exceed twice the single threshold (2 x €20,000).

Parking levy

Subject to certain exemptions and reductions, a flat rate levy of €200 per annum will be charged on employees whose employer provides them with car parking facilities. The levy will be confined to employer provided car-parking facilities in the 5 cities of Cork, Dublin, Galway, Limerick and Waterford. Areas within the 5 cities to which the levy will apply and the date the levy takes effect will be designated by order of the Minister for Finance.

Tax Relief at Source (TRS) on Secured loans

Tax relief for home mortgage interest (secured loans) is generally granted at source (TRS), with mortgage repayments reduced by the amount of the tax relief due. For example, if the interest element of your monthly mortgage repayment is say €250 and you are entitled to relief at the standard rate of tax (20%), your mortgage lender will reduce your monthly mortgage payment by €50 per month.

Your mortgage lender will make any future adjustments in your tax relief automatically. 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: **Leaflet CG13 - Mortgage Interest 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

From 1 May 2009, tax relief may not be claimed on the interest paid on a qualifying home loan in the 8th and subsequent tax years of the life of that loan. All qualifying loans taken out in the 2002 tax year or earlier tax years are in this category. However, mortgage interest tax relief may be claimed on the interest paid on a qualifying home loan in the first 7 tax years of the life of that loan. The current rates of tax relief for first time buyers and non-first time buyers remain unchanged.

2007 and 2008: First-time buyers and non-first time buyers - mortgage interest relief is due at the standard rate of tax (20%) subject to the upper limits in the chart below.

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.

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

The higher limits for first-time buyers apply to the tax year in which the mortgage is taken out plus 6 following years.

Tax Year 2007		
Relief Available	Single	Married/ Widowed
First Mortgage - Ceiling	€8,000	€16,000
Other - Ceiling	€3,000	€6,000
Tax Year 2008 and 2009		
Relief Available	Single	Married/ Widowed
First Mortgage - Ceiling	€10,000	€20,000
Other - Ceiling	€3,000	€6,000

PRSI & Health Contributions - Employers/Employees

Class A (Normal rate at which contributions are made)

Tax Year 2007		
Employee's Income chargeable as below:	Total	Employer's rate
Earnings up to €48,800 to PRSI @ 4% plus a Health Contribution of 2%	6%	10.75%
Earnings from €48,800 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 2008		
Employee's Income chargeable as below:	Total	Employer's rate
Earnings up to €50,700 to PRSI @ 4% plus a Health Contribution of 2%	6%	10.75%
Earnings from €50,700 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 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%

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 2008 or 2009 (€339 in 2007) are exempt from PRSI and Health Contribution. However, where earnings exceed €352 per week in 2008 or 2009 (€339 in 2007), 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 2008 or 2009 (€480 in 2007) are exempt from the 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)
Self Employed Income chargeable as below:**

Tax Year 2007 and 2008		Total
3% PRSI and 2% Health Contribution on all income up to €100,100		5%
3% PRSI and 2.5% Health Contribution on all income over €100,100		5.5%
Tax Year 2009		Total
3% PRSI and 3.333% Health Contribution on all income up to €75,036		6.333%
3% PRSI and 4% Health Contribution on income from €75,036 to €100,100		7%
3% PRSI and 4.167% Health Contribution on all income over €100,100		7.167%

Self-employed persons are exempt from the Health Contribution where the annual income is €24,960 or less in 2007 and €26,000 or less in 2008 or 2009. 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.

Rent-a-Room Relief

Where a room (or rooms) in a person's sole or main residence is (are) let as residential accommodation, gross annual rental income of up to €7,620 in 2007 and €10,000 in 2008 and 2009 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. For more information see **Leaflet IT 70 - A Revenue Guide to Rental Income**.

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 service does not exceed €15,000 in 2007, 2008 or 2009 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 2007 and 2008 subject to the following upper limits:

Personal Circumstances	Tax Year 2007	Tax Year 2008	Tax Year 2009
Single Under 55 max.	€1,800	€2,000	€2,000
Single Over 55 max.	€3,600	€4,000	€4,000
Widowed/ Married under 55 max.	€3,600	€4,000	€4,000
Widowed/ Married over 55 max.	€7,200	€8,000	€8,000

Relief can be claimed by completing **Form Rent 1 - Claim for Rent Relief on Private Rented Accommodation**.

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. For more information see: **Leaflet IT5 - Tax Relief at Source (TRS)**.

Revenue Job Assist

A special tax allowance at the individual's highest rate of tax, i.e. 20% or 41% in 2007, 2008 and 2009, is available for people who have been unemployed for one year or more and who take up a qualifying job. The allowance 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 allowance is also available for persons who have been in receipt of either Disability Allowance or Blind Person's Pension for 12 months or more. For more information see **Leaflet IT 58 - Job Assist Information for Employees**.

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**.

Home Carer's Tax Credit

A tax credit at the standard rate of tax (20%) in the tax years 2007, 2008 and 2009 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 €6,620 in 2007, or where the income is between €5,080 and €6,880 in 2008 or 2009.

The tax credit is not available to married couples who are taxed as single persons. Neither is the tax credit available to married couples with combined incomes over €43,000 in the tax year 2007, €44,400 in the tax year 2008 and €45,400 in the tax year 2009 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** 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 €300/2007, €350/2008, €350/2009 at the standard rate of tax 20% (tax credit €60/2007, €70/2008 and €70/2009) is due for Trade Union subscriptions paid in 2007, 2008 and 2009. 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 2007, 2008 and 2009 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 your highest rate of tax, i.e. 20% / 41% in 2007 and 2008 and at the standard rate of tax (20%), from 1 January 2009 (with the exception of nursing home expenses) 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.

Tuition Fees

Tax relief at the standard rate of tax (20%) in the tax years 2007, 2008 and 2009 is available for certain tuition fees. The maximum limit on such qualifying fees for the academic years 2007/2008, 2008/2009 and 2009/2010 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 Jobseekers Benefit paid to systematic short-time workers has been extended indefinitely.

Cycle to work scheme

From 1 January 2009, the provision of bicycles and associated safety equipment by employers to employees and directors who use the bicycles wholly or mainly for travelling to and from work or between work places will be treated as a tax-exempt benefit in-kind. This tax exemption may only apply once in every 5-year period in respect of any one employee/director. The provision of bicycles/safety equipment must be generally available to all employees and directors. There will be a limit of €1,000 on the amount of expenditure an employer can incur in respect of any one employee/director. The scheme may also be implemented via salary sacrifice arrangements, whereby an employee agrees to forego part of her or her salary to cover the costs associated with the purchase of the bicycle and associated safety equipment. Where such salary sacrifice arrangements are implemented they must be completed over a maximum period of 12 months and the maximum amount that can be forgone is €1,000.

Stamp Duty Rates

The stamp duties chargeable in Ireland fall into two main categories

- The first comprises the 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.
- The second category comprises 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

Rates of Duty for Residential Property

The rates of duty applicable for residential property (whether new or second-hand) are as follows:

Table 1: Rates of duty for deeds executed on or after 5 November 2007	
Aggregate Consideration exceeds €127,000*	Rate for instruments executed on or after 5 November 2007
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.

Owner Occupier

An owner-occupier is a person who purchases a new apartment or house for use as their principal place of residence 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.

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.

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.

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.

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

Stamp duty relief granted will be clawed back if any person derives rent 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 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.

A Notification of the receipt of rent form (available on www.revenue.ie) should be completed to notify the Revenue Commissioners of the receipt of rent.

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 principal place of residence for the relevant period, a clawback of stamp duty will not arise even where the rent received is in excess of the annual threshold of €10,000 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 at the appropriate residential property rates on the entire price paid (exclusive of VAT) for the house or apartment.

Value Added Tax & 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 should exclude any VAT chargeable under Section 2 of the VAT Act 1972 on the sale or lease.

Sites

1. 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.

2. 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.

3. 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 threshold for the site value in relation to this relief is €500,000. The area of the site must be less than .4047 hectare (1 acre) exclusive of the area occupied by the house itself.

Stamp 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.

The current stamp duty applicable to non-residential property was changed in **Finance (No. 2) Act 2008** in respect of instruments executed on or after 15 October 2008. The top rate of duty has been being reduced from 9% to 6%.

Table 2: Rates of duty on non-residential property for instruments executed before 15 October 2008

Aggregate Consideration	Rate of Duty
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%
€80,001 to €100,000	6%
€100,001 to €120,000	7%
€120,001 to €150,000	8%
Over €150,000	9%

Table 3: Rates of duty on non-residential property for instruments executed on or after 15 October 2008

Aggregate Consideration	Rate of Duty
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%

Leases

A lease is chargeable to stamp duty on both the premium 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. The rate of duty chargeable on the rent is as follows:

Residential and Non-Residential Property	Rate
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

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 consideration exceeds €1000. Ad valorem stamp duty at 1% is chargeable on transfers effected in CREST regardless of the amount or value of the consideration for the sale concerned.

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

- Transfers of property between spouses - exempt (Section 96 - Stamp Duties Consolidation Act 1999).
- An exemption also applies to property transferred between divorced couples on foot of certain orders made by Irish or foreign courts (Section 97 - Stamp Duties Consolidation Act 1999).
- Consanguinity relief - applies to transfers of land, buildings etc. to certain relatives, e.g. parent, grandparent, step-parent, child, foster-child, brother, sister, half-brother/sister, aunt, uncle, niece, nephew. Half the normal rate of duty applies. This relief does not apply to leases.
- Intragroup transactions - conveyances or transfers: exempt. This relief does not apply to leases (Section 79 Stamp Duties Consolidation Act 1999).
- Certain company reconstructions and amalgamations - exempt (Section 80 - Stamp Duties Consolidation Act 1999).
- Demutualisations of assurance companies.
- Charities - conveyance/transfer/lease of land - exempt (Section 82, Stamp Duties Consolidation Act 1999).
- Approved Sports Bodies - Exemption from stamp duty on acquisitions of land by a sporting body approved under Section 235 of the Taxes Consolidation Act 1997, where the land acquired will be used for the sole purpose of promoting athletic or amateur games or sports (Section 82B - Stamp Duties Consolidation Act 1999).
- Young trained farmer relief - exemption for purchase of land by a Young Trained Farmer (Section 81AA, - Stamp Duties Consolidation Act 1999).
- Sale, transfer or other disposition of an EU Single Farm Payment Entitlement (Section 101A, Stamp Duties Consolidation Act 1999).
- Farm Consolidation Relief (Section 81C, Stamp Duties Consolidation Act 1999).
- Certain Family Transfers - Exemption from stamp duty on certain transfers of farmland from a child to a parent in the context of certain family arrangements to which the provisions of section 599 of the Taxes Consolidation Act 1997 apply for capital gains tax purposes (Section 83B - Stamp Duties Consolidation Act 1999).
- Commercial woodlands - duty not chargeable on the value of the trees growing on the land (Section 95, Stamp Duties Consolidation Act 1999).
- Intellectual property (Section 101, Stamp Duties Consolidation Act 1999).

Mortgages, Debentures

Finance Act 2007 provided for the abolition of the 'Mortgage, Bond, Debenture, Covenant etc.' Head of Charge in Schedule 1 of the Stamp Duties Consolidation Act 1999. This means that, for instruments executed on or after 7 December 2006, duty will no longer be chargeable on instruments under this Head of Charge.

Insurance Policies

Table 5: Insurance Policies	
Type of Policy	Duty
Policies of Insurance (non-life)	Per Policy €1

Non-Life Insurance Policies

The current non-life insurance levy of 2% is being increased by 1%. The new rate of 3% will apply to premiums received by an insurer on or after 1 June 2009 for renewals and offers of insurance issued by an insurer on or after 8 April 2009.

Financial Cards

Changes have been made to stamp duties applicable to ATM and Debit cards in 2009. The rate changes are summarised as follows:

Description	Old rate upto 31 December 2008	New rate from 1 January 2009
ATM cards	€5	€2.50
Debit cards	€5	€2.50
Combined ATM/Debit cards	€10	€5
Credit card/ Charge card	€30	€30

There is no change in the stamp duty on credit cards and charge cards which remains at €30.

Bills of Exchange (including cheques)

The stamp duty rate on bills of exchange has been increased from 30 cent to 50 cent in respect of bills of exchange drawn on or after 15 October 2008. In the case of cheques, the increase will apply in respect of cheques supplied by financial institutions to customers on or after 15 October 2008.

Life Assurance Policies

A new levy on life assurance is being introduced at the rate of 1%.

'Trade-in' Scheme

A "trade-in" scheme is being introduced which will provide for an exemption from stamp duty on the transfer of an existing house/apartment in exchange or part exchange for a new house/apartment. The Finance Bill 2009 will contain full details of the scheme.

Multipliers for Disposals in Year Ended										
Year Expenditure Incurred	5 April 1996	5 April 1997	5 April 1998	5 April 1999	5 April 2000	5 April 2001	Short year 31 Dec 2001	31 Dec 2002	31 Dec 2003	31 Dec 2004 et seq/
1974/75	5.899	6.017	6.112	6.215	6.313	6.582	6.930	7.180	7.528	7.528
1975/76	4.764	4.860	4.936	5.020	5.099	5.316	5.597	5.799	6.080	6.080
1976/77	4.104	4.187	4.253	4.325	4.393	4.580	4.822	4.996	5.238	5.238
1977/78	3.518	3.589	3.646	3.707	3.766	3.926	4.133	4.283	4.490	4.490
1978/79	3.250	3.316	3.368	3.425	3.479	3.627	3.819	3.956	4.148	4.418
1979/80	2.933	2.992	3.039	3.090	3.139	3.272	3.445	3.570	3.742	3.742
1980/81	2.539	2.590	2.631	2.675	2.718	2.833	2.983	3.091	3.240	3.240
1981/82	2.099	2.141	2.174	2.211	2.246	2.342	2.465	2.554	2.678	2.678
1982/83	1.765	1.801	1.829	1.860	1.890	1.970	2.074	2.149	2.253	2.253
1983/84	1.570	1.601	1.627	1.654	1.680	1.752	1.844	1.911	2.003	2.003
1984/85	1.425	1.454	1.477	1.502	1.525	1.590	1.674	1.735	1.819	1.819
1985/86	1.342	1.369	1.390	1.414	1.436	1.497	1.577	1.633	1.713	1.713
1986/87	1.283	1.309	1.330	1.352	1.373	1.432	1.507	1.562	1.637	1.637
1987/88	1.241	1.266	1.285	1.307	1.328	1.384	1.457	1.510	1.583	1.583
1988/89	1.217	1.242	1.261	1.282	1.303	1.358	1.430	1.481	1.553	1.553
1989/90	1.178	1.202	1.221	1.241	1.261	1.314	1.384	1.434	1.503	1.503
1990/91	1.130	1.153	1.171	1.191	1.210	1.261	1.328	1.376	1.442	1.442
1991/92	1.102	1.124	1.142	1.161	1.179	1.229	1.294	1.341	1.406	1.406
1992/93	1.063	1.084	1.101	1.120	1.138	1.186	1.249	1.294	1.356	1.356
1993/94	1.043	1.064	1.081	1.099	1.117	1.164	1.226	1.270	1.331	1.331
1994/95	1.026	1.046	1.063	1.081	1.098	1.144	1.205	1.248	1.309	1.309
1995/96	-	1.021	1.037	1.054	1.071	1.116	1.175	1.218	1.277	1.277
1996/97	-	-	1.016	1.033	1.050	1.094	1.152	1.194	1.251	1.251
1997/98	-	-	-	1.017	1.033	1.077	1.134	1.175	1.232	1.232
1998/99	-	-	-	-	1.016	1.059	1.115	1.156	1.212	1.212
1999/00	-	-	-	-	-	1.043	1.098	1.138	1.193	1.193
2000/01	-	-	-	-	-	-	1.053	1.091	1.144	1.144
2001	-	-	-	-	-	-	-	1.037	1.087	1.087
2002	-	-	-	-	-	-	-	-	1.049	1.049
2003 et seq.	-	-	-	-	-	-	-	-	-	1.000

Residential Property Tax

Certificate of Clearance

Residential Property Tax was abolished with effect from 5 April 1997. However, the tax clearance arrangements in the case of sales of houses above a specified value threshold have been maintained. The value threshold which relates exclusively to the tax clearance procedure, is €1,000,000 in 2005 and applies to house sale contracts executed on or after 5 April 2003.

Value Added Tax

Taxable Persons must register for VAT where the amount of their annual turnover i.e., the amount of receipts excluding VAT, from the supplies of taxable goods and services exceeds or is likely to exceed the following limits:

- €75,000 in respect of the supply of goods
- €37,500 in respect of the supply of services

Other categories of persons are also obliged to register for VAT e.g. persons who receive certain taxable services from abroad. Foreign traders must also register irrespective of their level of turnover.

Farmers, sea fishermen and traders whose turnover is below the registration limits outlined above are not generally obliged to register for VAT but may do so if they wish.

Rates Of VAT

	2007	2008	2009
Standard Rate	21%	21% 21.5% with effect from 1 December 2008.	21.5%
Reduced Rate	13.5%, 4.8%, 0% Flat rate addition increased to 5.2% with effect from 1 January 2007.	13.5%, 4.8%, 0% Flat rate addition 5.2% since 1 January 2007.	13.5%, 4.8%, 0% Flat rate addition 5.2% since 1 January 2007.

Capital Gains Tax

CGT Rates	2007 & 2008	2009
Ordinary Rate Applies to all assets subject to the following exceptions	22% 20% in respect of disposals made on or before 14 October 2008.	25% 22% in respect of disposals made on or before 7 April 2009.
Certain Foreign Life Assurance Policies and units in certain offshore funds	40%	40%
Certain carried interest received by venture fund managers	N/A	15% / 12.5%

Individual Exemption

The first €1,270 of an individual's annual chargeable gains, net of allowable losses, are exempt.

CGT Multipliers

The capital gains tax multipliers are shown on page 17.

For more specific details refer to the Guide to Capital Gains Tax.

Corporation Tax

Corporation Tax Rates	
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%
Manufacturing Rate Manufacturing activities being carried on before 23 July 1998 (or grant approved on or before 31 July 1998)	10% [Relief Expires 31 December 2010]
Qualifying Shipping Trade	12.5%
Tonnage Tax This alternative method of calculating corporation tax commenced on the 28th March 2003.	

Capital Acquisitions Tax

Gift Tax and Inheritance Tax

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-

Rates

Threshold Amount	Nil
Balance	for benefits taken from 01/12/1999 to 19/11/2008 inclusive 20%
	for benefits taken from 20/11/2008 to 07/04/2009 inclusive 22%
	for benefits taken from 08/04/2009 25%

Indexed Thresholds for Capital Acquisitions Tax - 2009

Gift and Inheritance 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". Three Group thresholds were introduced on 1 December 1999 in respect of gifts and inheritances taken between 1 December 1999 and 31 December 2000. The Group thresholds are indexed by reference to the Consumer Price Index. The indexation factor for **2009** (1 January 2008 to 31 December 2008 inclusive) is **1.424**.

The indexed Group thresholds for 2007, 2008 and 2009 are set out in the table below.

Group	Relationship to Disponer	Group Threshold 2007 (after indexation)	Group Threshold 2008 (after indexation)	Group Threshold 2009 01/01/09 to 07/04/09 (after indexation)	Group Threshold 2009 from 08/04/09 (after indexation)
A	Son/Daughter	€496,824	€521,208	€542,544	€434,000
B	Parent*/Brother/ Sister/Niece/ Nephew/ Grandchild	€49,682	€52,121	€54,254	€43,400
C	Relationship other than Group A or B	€24,841	€26,060	€27,127	€21,700

* In certain circumstances a parent taking an inheritance from a child can qualify for the 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 are indexed by reference to the Consumer Price Index and the indexation factor for 2009 (1 January 2008 to 31 December 2008 inclusive) is 1.424.

Note: Date of death or date of gift indicates the relevant year for the correct indexed amount and tax rate applicable). All figures in €.

Year	Group A (Son/Daughter) (after indexation)	Group B (Parent*/Brother/Sister/ Niece/Nephew/Grandchild) (after indexation)	Group C (Relationship other than at A/B) (after indexation)
From 8 April 2009	€434,000	€43,400	€21,700
1st Jan to 7 April 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 the Group A threshold.

The rate of tax on gifts and inheritances taken on or after 8 April 2009 is increased from 22% to 25%.

Goods	Rates €
Light Oil	
Petrol	508.79 per 1,000 litres
Aviation gasoline	508.79 per 1,000 litres
Heavy Oil	
Used as a propellant	409.20 per 1,000 litres
Used for air navigation	409.20 per 1,000 litres
Used for private pleasure navigation	409.20 per 1,000 litres
Kerosene used other than as a propellant	0.00
Fuel oil	14.78 per 1,000 litres
Other heavy oil (including MGO)	47.36 per 1,000 litres
Liquefied Petroleum Gas	
Used as a propellant	63.59 per 1,000 litres
Other liquefied petroleum gas	0.00
Substitute Fuel	
Used as a propellant instead of unleaded petrol	508.79 per 1,000 litres
Used as a propellant instead of diesel	409.20 per 1,000 litres
Used for other than as a propellant	47.36 per 1,000 litres
Coal	
For business use	4.18 per tonne
For other use	8.36 per tonne

Electricity	
Description of use	Rate of Duty €
Business Use	.50 per Megawatt hour
Non -business Use	1.00 per Megawatt hour

Goods	Rates €
Spirits	39.25 per litre of alcohol in the spirits
Beer	
Exceeding 0.5% vol but not exceeding 1.2% vol	0.00
Exceeding 1.2% vol but not exceeding 2.8% vol	9.93 per hectolitre per cent of alcohol in the beer
Exceeding 2.8% vol	19.87 per hectolitre per cent of alcohol in the beer
Wine	
Still and sparkling, not exceeding 5.5% volume	109.34 per hectolitre
Still, exceeding 5.5% vol but not exceeding 15% volume	328.09 per hectolitre
Still exceeding 15% vol	476.06 per hectolitre
Sparkling exceeding 5.5% vol	656.18 per hectolitre
Other Fermented Beverages:	
(1) Cider and Perry	
Still and sparkling, not exceeding 2.8% vol	41.62 per hectolitre
Still and sparkling, exceeding 2.8% vol but not exceeding 6% vol	83.25 per hectolitre
Still and sparkling, exceeding 6.0% vol but not exceeding 8.5% vol	192.47 per hectolitre
Still, exceeding 8.5% vol	273.00 per hectolitre
Sparkling, exceeding 8.5% vol	546.01 per hectolitre
(2) Other than Cider and Perry	
Still and sparkling, not exceeding 5.5% vol	109.34 per hectolitre
Still, exceeding 5.5% vol	328.09 per hectolitre
Sparkling, exceeding 5.5% vol	656.18 per hectolitre
Intermediate Beverages	
Still, not exceeding 15% vol	328.09 per hectolitre
Still, exceeding 15% vol	476.06 per hectolitre
Sparkling	656.18 per hectolitre

Goods	Rates €
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	
Type of Licence	Rate of Duty €
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
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
Retailers' On-Licences	
Spirits-on Licence (Pubs, Hotels, Railway Refreshment Rooms, etc)	Various
Retailer of Beer	500
Retailer of Wine	500
Retailer of Sweets	500
Retailer of Cider	500
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	
Restaurant	3805 (New) 500 (Renewal)
Aerodrome	500
Bog Premises	500
Bus Station	500
Horse Race Track	500
Greyhound Race Track	500
Holiday Camp	500
Hotel	Various
Military Canteen	Nil
National Concert Hall	500
National Cultural Institutions	500
National Sports Arenas	500
Passenger Vessel Licence	500
Passenger Vessel One Day Licence	100
Railway Refreshment Room	Various
Railway Restaurant Car Licence	500
Passenger Aircraft Licence	500
Theatre/Place of Public Entertainment	500

Spirits Retailer's On-Licence (Pubs, Hotels,		
Level of Annual Turnover		Rate of Duty €
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
Excise Licences other than Liquor Licences		
Type of Licence		Rate of Duty €
Bookmaking		
Bookmaker's Licence		250
Registration in Register of Bookmaking Offices		380
Auctioneers and House Agents		
Auctioneer's Licence		250
Auction Permit		250
House Agent's Licence		125
Gaming		
Gaming Licence		For period not exceeding 3 months: 175. For period exceeding 3 months but not exceeding 1 year: 630
Gaming Machine Licence		For period not exceeding 3 months: 145. For period exceeding 3 months but not exceeding 12 months: 505
Amusement Machines		
Amusement Machine Permit		100
Amusement Machine Licence		Unlimited licence: 125; 3-month licence: 38; Weekend Licence: 75
Mineral Oil		
Mineral Oil Trader		250
Methylated Spirits		
Maker		190
Retailer		12

Betting Duty

The betting duty rate will be increased from 1% to 2% with effect from 1 May 2009. Betting duty is charged on the amount of the bets entered into by a bookmaker, other than on-course bets. Bets placed on the Tote are exempt.

Air Travel Tax

An air travel tax on departures from Irish airports comes into operation on 30 March 2009. The general rate will be €10 per passenger, with a lower rate of €2 for shorter journeys (to destinations located not more than 300km from Dublin Airport). The tax will be payable by airlines in respect of all persons on a flight, other than:

- the crew or any relief crew,
- a disabled person who has requested and availed of assistance from the airline under Council Regulation (EC) No.1107/2006, and the person travelling with the disabled person to provide care and assistance,
- a child under the age of 2 years who does not occupy a seat on the aircraft, and
- transit or transfer passengers.

The tax applies to aircraft capable of carrying 20 or more passengers, or to departures from airports where the number of passenger departures in the previous year was less than 10,000.

Following further consideration of the position of small peripheral airports, the Minister for Finance announced that provision for the raising of the threshold to 50,000 will be included in the next Finance Bill. In the meantime, the threshold is being applied on an administrative basis.

Vehicle Registration Tax (VRT)

From 1 July 2008, VRT is charged on new and imported passenger vehicles as a percentage of the OMSP based on the level of CO2 emissions in accordance with the following table:

CO2 Emissions (CO2g/km)	VRT Rates	Subject to a minimum tax of
0 - 120g	14% of OMSP	€280
More than 120g/km up to and including 140g/km	16% of OMSP	€320
More than 140g/km up to and including 155g/km	20% of OMSP	€400
More than 155g/km up to and including 170g/km	24% of OMSP	€480
More than 170g/km up to and including 190g/km	28% of OMSP	€560
More than 190g/km up to and including 225g/km	32% of OMSP	€640
More than 225g/km	36% of OMSP	€720

Hybrid, flexible fuel and electric vehicles

A VRT remission up to a maximum of €2,500 is available on hybrid and flexible fuel cars registered between 1 July 2008 and 31 December 2010. This relief is limited, on a sliding scale, depending on the age of the vehicle. The scale is as follows:

Age of vehicle	Maximum amount which may be remitted or repaid
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

With effect from 1 January 2008 to 31 December 2010, series production electric vehicles and electric motorcycles are exempted from VRT.

■ Small vans and some jeeps 13.3% of OMSP (subject to a minimum tax of €125)

■ Motorcycles (excluding electric motorcycles)

New €2 per cc up to 350cc and €1 per cc thereafter

Used €2 per cc up to 350cc and €1 per cc thereafter less a deduction for age

■ Other vehicles e.g. tractors, large vans, lorries etc a flat Rate of €50

OMSP = Open Market selling Price

Vehicle Registration Tax Assessments

Where Revenue is of the opinion that a vehicle has not been registered at the time laid down by regulations, the Vehicle Registration Tax due and payable shall be increased by an amount calculated using the formula:

$$A \times P \times N$$

where -

A is the amount of Vehicle Registration Tax payable at the time of registration

P is 0.1 per cent

N is the number of days from the date the vehicle should have been registered to the date of actual registration of the vehicle.

This means in effect that an additional charge equivalent to 36% per annum can be charged where the registration is delayed.

Reference		Title	Latest Issue
Income Tax			
IT	1	Tax Credits, Reliefs & Tax Rates	January 2009
IT	2	Taxation of Married Persons	March 2009
IT	3	What to do about Tax when you Separate	October 2003
IT	5	Medical Insurance Relief	January 2008
IT	6	Health/Medical Expenses Relief	August 2006
CG	11	Medical Insurance - Tax Relief at Source	April 2001
IT	7	Covenants to Individuals	March 2004
IT	8	Income Tax Exemption & Marginal Relief for 2009	April 2009
IT	9	One Parent Family Tax Credit	April 2006
IT	10	Guide to Self-Assessment for the Self-Employed	Revised March 2007
IT	11	Employees Guide to PAYE	February 2006
IT	12	People with Disabilities & Income Tax	May 2004
IT	13	Personal Injury Compensation Payments	March 2004
IT	14	Tax Relief for Investment in a Pension and Approved Retirement Fund Options	May 2008
IT	14A	Personal Retirement Savings Account (PRSA) - [Pensions (Amendment) Bill, 2002]	May 2008
IT	15	Seed Capital Scheme - New IT 15 (SCS) Leaflet	September 2007 (Updated Aug 2008)
IT	15 Pre_2007	The Seed Capital Scheme: Pre 2007 Requirements	May 2005
IT	16	Third Party Returns (Automatic Return of Certain Information)	January 2006
IT	17	Special Savings Accounts and other Special Investment Products	July 1998
IT	18	Incapacitated Child Tax Credit	August 2006
IT	19	Professional Services Withholding Tax (PSWT)	June 2004
IT	20	Taxation of Benefits from Employment to December 2003	October 2002
IT	20A	Taxation (PAYE/PRSI) of Benefits from Employments from 1st January 2004	January 2004
IT	21	Lump Sum Payments on Redundancy/Retirement	Revised August 2005
IT	22	Taxation of Disability and Short-Term Occupational Injury Benefits	February 2007
IT	23	Main Features of Income Tax & Self Assessment	August 2004
IT	24	Taxation of Jobseekers Benefit	January 2007
IT	26	Urban Renewal Relief	March 1996
IT	26A	Integrated Area Urban Renewal Scheme	September 2001
IT	27	Tax Relief on Service Charges	August 2006
IT	29	Tax Reliefs for Renewal and Improvement of Certain Resort Areas	February 1996
IT	30	Relief for Expenditure on Approved Buildings and Gardens in the State	July 2007
HET	1	Relief for Donations of Heritage Items	August 2008
IT	31	Tax Relief for Tuition Fees in respect of Third Level Education	August 2008
IT	31A	Tax Relief for fees paid by an individual for certain training courses in Foreign Language and Information Technology	August 2008
IT	35	Blind Persons Tax Allowances & Reliefs	March 2009
IT	40	Tax Treatment of Widowed Persons	September 2005
IT	41	What to do about tax when someone dies	October 2006
IT	45	Tax Credits for Over 65's	May 2008
IT	46	Dependent Relative Tax Credit	August 2006

Reference		Title	Latest Issue
Income Tax			
IT	47	Employed Person Taking Care of an Incapacitated Individual	July 2008
IT	48	Starting in Business - A Revenue Guide	June 2007
IT	49	VAT for Small Business - A Revenue Guide	July 2006
IT	51	Employees' Motoring/Bicycle Expenses	March 2009
IT	52	Taxation Treatment of Finance Leases	Revised August 2004
IT	53	Domestic Employer Scheme	July 2008
IT	54	Employees' Subsistence Expenses	March 2009
		Tax treatment of travel and subsistence expenses for temporary assignees from abroad working in the State	December 2006
IT	55	The Business Expansion Scheme: Relief for Investment in Corporate Trades	September 2007 (updated aug 2008)
IT	55 Pre_2007	The Business Expansion Scheme: Pre 2007 Requirements	May 2005
		Business Expansion Scheme (BES) / Seed Capital Scheme (SCS)	
IT	56	Relief for Expenditure on Approved Objects on Display in an Approved Building or Garden	April 2002
IT	57	Relief for Investment in Films	March 2009
		Guidance Note for Film Producers and Promoters on The certification of qualifying films Under "Section 481" - Tax relief incentive For investment in film	March 2009
		Guidance Note for Film Producers and Promoters on Post Certification requirements For Qualifying Companies Under "Section 481" - Tax relief incentive For investment in film	October 2005
IT	58	Revenue Job Assist - Information for Employees	June 2007
IT	59	Revenue Job Assist - Information for Employers	October 2006
IT	62	A Guide to Profit Sharing Schemes	December 2001
IT	65	Rural Renewal Scheme	August 1999
IT	66	Home Carer's Tax Credit	February 2008
IT	67	First Job - A Guide for First Time Entrants to the PAYE Tax System	February 2005
IT	69	E-Working & Tax	May 2004
IT	70	A Revenue Guide to Rental Income	February 2008
IT	71	Exemption from Income Tax in respect of certain payments made by employers to employees arising from claims made under Employment Law	August 2004
IT	72	Tax treatment of shares acquired by employees and directors under Unapproved Share Option Schemes	May 2007
RES	1	Going to Work Abroad? - A Guide to Irish Income Tax liability based on some commonly asked questions	January 2002
RES	2	Coming to Live in Ireland? - A Guide to Irish Income Tax liability based on some commonly asked questions	January 2002
		Code of Practice for determining Employment or Self-Employment status of Individuals	March 2008
		Tax Clearance Guidelines	
		Employer's Guide to PAYE	February 2008
		Code of Practice for Revenue Auditors	September 2002

Reference	Title	Latest Issue	
Income Tax			
	Pay and File for self-assessed taxpayers	September 2005	
	Guide to Completing 2008 Pay and File Tax Returns	April 2009	
	Employer's Guide to operating PAYE and PRSI for certain benefits	March 2008	
	Guide to Personal Retirement Savings Accounts		
	Guide to Living over the Shop Scheme	January 2003	
	Moving to Ireland Tax Guide	January 2008	
	Taxation Issues for Milk Production Partnerships	May 2006	
	Tax Relief for Donations to Certain Sports Bodies	June 2002	
	Pay and File for self-assessment taxpayers	September 2005	
	PAYE Notice to Employers	January 2006	
	A Guide to the new Approved Share Options Schemes introduced by Section 15, Finance Act, 2001	April 2001	
	A Guide to Approved Savings Related Share Option Schemes	February 2006	
	Capital Allowances available for Nursing Homes		
	Capital Allowances in respect of Private Hospitals	March 2003	
	Capital Allowances in respect of Convalescent Homes	March 2003	
	Capital Allowances for Certain Sports Injuries Clinics	March 2003	
	A Guide to the Town Renewal Scheme	December 2002	
	A Guide to Section 23 Relief - Rented Residential Relief in a Tax Incentive Area.	January 2008	
	A Guide to Residential Owner-Occupier Relief	January 2008	
	The Countrywide Refurbishment Scheme	May 2007	
Corporation Tax			
IT	16	Third Party Returns (Automatic Return of Certain Information)	January 2006
IT	61	A Revenue Guide to Professional Services	May 2005
B	5	Guide to completion of form B5 - Payment of Companies Capital Duty	August 2004
		Revenue Guidelines for Research and Development Tax Credit	February 2009
Collector General			
CG	6	P35 - End of Year Returns	December 2003
CG	7	Direct Debit - PAYE/PRSI & VAT	February 2002
CG	9	Direct Debit - Preliminary Tax - Income Tax	February 2002
CG	11	Medical Insurance - Tax Relief at Source	April 2001
CG	11A	Tax Treatment of Employer Paid Medical Insurance Premiums	June 2003
CG	12	Special Savings Incentive Account	April 2001
CG	13	Mortgage Interest - Tax Relief at Source (TRS)	January 2008
CG	14	Tax Relief for Investment in a Pension	June 2006
CG	16	Relevant Tax on a Share Option	October 2008
		Environmental Levy on Plastic Bags	January 2002
		Retailers Guide to the Environmental Levy on Plastic Bags	February 2002
Residential Property Tax			
RP	2	Notes on Residential Property Tax	August 2007
RP	4	Residential Property Tax - Review and Appeals Procedures	November 1996
RP	5	Residential Property Tax Certificate of Clearance	July 2000
Artists Exemption			
		Artists Exemption - Information Booklet	July 2008

Reference		Title	Latest Issue
Capital Gains Tax			
CGT	1	Guide to Capital Gains Tax	September 2005
CGT	1	Guide to Capital Gains Tax (for the period 6 April 1999 - 31 December 2001)	August 2000
		Capital Gains Tax Multipliers for years ended 5 April 1996 et seq.	May 2004
CGT	2	Capital Gains Tax: A summary of the main features	February 2009
CGT	3	Roll-over Relief for Individuals on disposal of certain Shares	Reissued 2003
Capital Taxes			
		Thresholds for Capital Acquisitions Tax 2007-2009	January 2009
CAT	1	Gift Tax	July 2008
CAT	2	Inheritance Tax	February 2002
CAT	3	Probate Tax	September 2000
CAT	4	Capital Acquisitions Tax Business Relief	April 2004
CAT	5	Agriculture Relief - 2001 Finance Act	July 2008
CAT	8	Capital Acquisitions Tax Heritage Property Relief	August 1996
CAT	10	Gift/Inheritance Tax Exemption for Dwelling House	July 2008
IT	39	Gift/Inheritance Tax - A Guide to completing the Self Assessment Return (Form IT38)	October 2003
CA	25	A Guide to completing the Inland Revenue Affidavit (Form CA 24)	October 2003
IT	39	Gift/Inheritance Tax - A Guide to completing the Self Assessment Return (Form IT38)	October 2003
IT	41	What to do about tax when someone dies.	October 2006
		Exemption of Certain Securities	January 2008
		Statement of Practice - SP CAT1/02	
Other Leaflets/Guides			
REV	1	What to do about tax when someone dies	
RES	1	Going to Work Abroad? - A guide to Irish Income Tax	January 2002
RES	2	Coming to Live in Ireland: - A Guide to Irish Income Tax	January 2002
HET	1	Relief for Donations of Heritage Items	
		E-Commerce and the Irish Tax System	June 1999
		Tax Treatment of Stocklending/Sale and Repurchase (repo) Transactions	April 2000
		Retailers Guide to the Environmental Levy on Plastic Bags	February 2002
		A Guide to the new Approved Share Options Schemes introduced by S. 15 FA 2001	
		Automated Collection of Betting Tax	January 2005
		Moving to Ireland Tax Guide	January 2008
		Taxation Issues for Milk Production Partnerships	May 2006
CS	4	Procedures for Revenue Customers relating to:- Customer Service Complaints	
		How to apply on-line for a P21/Balancing Statement	July 2007
		Irish Tax Implications of Foreign Property Ownership	November 2007

Reference		Title	Latest Issue
Dividend Withholding Tax			
DWT	INFO 1	Dividend Withholding Tax - Information Leaflet	April 2008
		Refunds of Dividend Withholding Tax	July 2001
		Dividend Withholding Tax - A guide to the Submission of Returns in Electronic Form	May 1999
		Qualifying Intermediary Annual Return of Dividend Withholding Tax Information - a guide to the submission of Q.I Returns	May 2001
Professional Services Withholding Tax (PSWT)			
IT	19	Professional Services Withholding Tax (PSWT)	August 2008
IT	61	A Revenue Guide to Professional Services Withholding Tax (PSWT) for Accountable Persons and Specified Persons	August 2008
		Explanatory Note for non-resident persons on how to claim a refund of Professional Service Withholding Tax (PSWT)	July 2001
Charities			
CHY	1	Applying for Relief from tax on the Income and Property of Charities	November 2005
CHY	2	Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies	October 2007
		Guidance Notes for Charities and Approved Bodies concerning what constitutes a relevant Donation under Section 848A, Taxes Consolidation Act 1997	December 2006
		Standardised Memorandum and Articles of Association for a Company Limited by Guarantee and Seeking Tax Exemption as a Charity Under the Provisions of Section 207, Taxes Consolidation Act, 1997.	
		Sample Constitution for an Organisation (other than a Company) Seeking Tax Exemption as a Charity Under the Provisions of Section 207, Taxes Consolidation Act, 1997.	
	Form 848A	Form 848A - Donations Scheme - Claim for Repayment of Income Tax by Eligible Charities and other Approved Bodies under Section 848A TCA 1997	
	Form 68	Form 68 - Claim by a Charity for Repayment of Withholding Tax Deducted	
		Frequently Asked Questions - Charities.	
		List of Bodies with Charitable Tax Exemption under the Tax Acts.	
		Eligible Charities and Approved Bodies as listed in Schedule 26A of the Taxes Consolidation Act 1997.	
		Tax Treatment of Stocklending/Sale and Repurchase (repo) Transactions	
		Protective Notifications Guide	
Games & Sports Bodies			
GS	1	Relief from Income Tax and Corporation Tax for certain Sporting Bodies	April 2001
		Tax Relief for Donations to Certain Sports Bodies	June 2002
Deposit Interest Retention Tax (DIRT)			
DE	1	DIRT-free Deposit Accounts for those aged 65 or over	
DE	2	DIRT-free Deposit Accounts for Permanently Incapacitated Individuals and Special Trusts for Permanently Incapacitated Individuals	

Reference		Title	Latest Issue
Customs & Excise			
C&E	5	Appeal Procedures relating to Customs Matters	June 2006
C&E	7	Direct Trader Input (DTI) via the Revenue Automated Entry Processing System (AEP)	December 2007
PN	83	Temporary Importation of Commercial Samples	May 2008
PN	567	Importation for Display or Use at Exhibitions, Fairs, Meetings or similar events	April 2008
PN	1007	A.T.A. Carnets - Temporary Importation and Exportation of certain goods	July 2008
PN	1008	Temporary Importation from a country outside the European Union (EU) of Professional Equipment	May 2008
PN	1095	Relief from Customs Duty and VAT on importation of Publicity Material from non-European Union Countries	April 2008
PN	1179	Relief from Customs Duty and VAT on Gift Consignments and Consignments of Negligible Value Imported from outside the EU	August 2006
PN	1187	Transit (including TIR) and Status	March 2008
PN	1438	Relief from Customs Duty and VAT (Import Duties) on goods re-imported into the European Union	August 2008
PN	1774	Importation from non-EU countries without payment of Customs Duties of Household Effects to furnish a secondary Residence in the State	August 2006
PN	1775	Relief from Customs Duty and VAT when Transferring Business Activities from a Country Outside the European Union	September 2008
PN	1795	Temporary Importation from a country outside the European Union (EU) of Pleasure Boats and Private Aircraft	May 2008
PN	1821	Relief from payment of Customs Duty and VAT on importation from Non-European Community Countries of trousseaux and household effects and wedding presents given on the occasion of a marriage.	April 2008
PN	1837	Relief from Customs Duty and VAT on goods which are imported from outside the European Community having been inherited	April 2008
PN	1840	Temporary Importation of Educational and Scientific Equipment for Research or Teaching	May 2008
PN	1841	Temporary Importation of Medical, Surgical and Laboratory Equipment	May 2008
PN	1842	Temporary Importation of Sound, Image or Data Carrying Media, Publicity Material	May 2008
PN	1843	Temporary Importation of Goods for use in production for Export: Temporary Importation of Replacement Means of Production	May 2008
PN	1844	Temporary Importation of certain Goods for possible sale	May 2008
PN	1874	A Guide to Customs Audit	June 2004
PN	1875	Relief from import charges when Transferring Residence from outside the EU	September 2008
PN	1878	Information for Travellers Arriving in Ireland from Member States of the European Union who have purchased goods in those Countries for Personal Use	January 2009
PN	1878a	Information for Travellers Arriving in Ireland from Countries Outside the European Union who have Purchased Goods in those Countries for Personal Use	November 2008
PN	1879	Unaccompanied import of excisable products from EU Member States for Personal Use	June 2000

Reference	Title	Latest Issue
Customs & Excise		
PN 1880	Import of excisable products from EU Member States for commercial purposes	June 2000
PN 1881	Changes to Certain Licensing Provisions - Intoxicating Liquor Act, 2000	August 2000
PN 1881A	Repayment of Mineral Oil Tax on Fuel used in Touring Coaches	May 2005
	Information on Claiming Preferential Rates of Duty for both Imports and Exports	August 2007
	Information on Tariff Quotas and Frequently Asked Questions	
	Generalised System of Preferences Information for Importers	August 2007
	A Guide for traders on new procedures effective from April 2006 for the export of Dual-Use items	April 2006
	Simplified Procedures for the issue of Origin Documentation	January 2009
	Supplier's Declarations: Information for Traders	July 2008
PN 1882	Ordering Goods over the Internet or from Mail Order Catalogues	August 2006
PN 1886	Alcohol Products Tax	December 2008
PN 1887	Receipt and use of denatured and undenatured alcohol products	June 2004
PN 1888	Repayment of Alcohol Products Tax on beer produced in qualifying microbreweries	April 2005
PN 1889	Mineral Oil Tax on Coal	June 2005
PN 1890	Authorisation of warehousekeepers and the approval of tax warehouses	September 2008
	Excise Duty - Guide to Electricity Tax	December 2008
	Excise Duty - Payment of Mineral Oil Tax on Heavy Oil (Diesel) used for Private Pleasure Navigation	November 2008
	Excise Duty - Rates of Mineral Oil Tax for aviation fuels for Business Use, and for Private Pleasure Flying	January 2009
	AEP - A Guide to Methods of Payment for VRT Traders	October 2007
	AEP Payment Methods	August 2007
	A Guide to Customs Import Procedures	June 2008
	A Guide to Customs Export Procedures	June 2008
	Information for Travellers Arriving in Ireland from Member States of the European Union (E.U.) who have purchased goods in those Countries for Personal Use	June 2008
	Information for Travellers Arriving in Ireland from Countries outside the European Union who have purchased goods in those Countries for Personal Use	June 2008
	Relief from Customs Duty and VAT on the importation of articles for the Blind	August 2007
	Relief from Customs Duty and VAT on the importation of articles for the Handicapped and Disabled	August 2007
	Relief from Customs Duty and VAT on the importation of certain substances of a therapeutic or medical-related nature	August 2007
	Relief from Customs Duty and VAT on the importation of Coffins, Funerary Urns and Ornamental Funeral Articles	August 2007
	Relief from Customs Duty and VAT on the importation of consignments sent to Organisations protecting copyrights or industrial and commercial patent rights	August 2007

Reference	Title	Latest Issue
Customs & Excise		
	Relief from Customs Duty on the importation of Educational, Scientific and Cultural Materials	August 2007
	Relief from Customs Duty and VAT on the importation of goods for Charitable and Humanitarian Organisations	August 2007
	Relief from Customs Duty and VAT on the importation of goods for Disaster Victims	August 2007
	Relief from Customs Duty and VAT for goods imported for examination, analysis or test purposes	August 2007
	Relief from Customs Duty and VAT on goods to be used by Monarchs or Heads of State and individuals with Diplomatic status (Diplomatic Privilege)	September 2008
	Relief from Customs Duty and VAT on honorary decorations, awards and goodwill presents	August 2007
	Relief from Customs Duty and VAT on the importation of litter, fodder and feeding stuffs for animals during their transport	August 2007
	Relief from Customs Duty and VAT on the importation of materials for the construction, upkeep or ornamentation of Memorials to, or Cemeteries for, War Victims	August 2007
	Relief from Customs Duty on the importation of medical equipment	August 2007
	Relief from Customs Duty and VAT on the importation of pharmaceutical products	August 2007
	Relief from Customs Duty and VAT on the importation of miscellaneous documents and articles	August 2007
	Relief from Customs Duty and VAT on the importation of student goods	March 2009
	Customs and Excise Cash Controls	May 2007
	Customs and Excise Counterfeit and Pirated Goods	July 2008
	Customs and Excise - Drug Precursors	August 2008
	European Community Regulations on Customs Warehouses	June 2005
	Traders Guide to Anti-Dumping Duty And Countervailing Duty	August 2007
	Customs & Excise Tariff of Ireland	January 2008
	Schedule of Customs Duties	
	Authorised Economic Operator (AEO) Information	May 2008
CAP DTI	Common Agriculture Policy (CAP) DTI - Trader Guide & Supplement	
CEPU 1	Binding Origin Information	August 2007
TCU 1(Rev2)	Binding Tariff Information (BTI)	February 2005
	End Use Traders Guide	October 2006
	Customs Drugs Watch Booklet	2003
	Guide to Customs Audit	
	Information on Claiming Preferential Rates of Duty for both Imports and Exports	January 2009
	Information on Tariff Quotas and Frequently Asked Questions	January 2009
	Generalised System of Preferences (GSP) - Information for Importers	January 2009
	Inward Processing - Guidelines for Traders	November 2004
	Outward Processing - Guidelines for Traders	February 2009

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Stamp Duty			
		Finance (No.2) Act 2007 Stamp Duty - Exemption for First-Time Purchasers	July 2007
		First Time Buyer FAQ	July 2007
		Stamp Duty Leaflet - Details of Stamp Duty in relation to ATM Cards, CreditCards, etc.	December 2008
SD	1	Stamp Duty Guide - Instruments executed on or after 1 January 2002 SD 1 Amendments Stamp Duty on Non-Residential Property - Instruments executed on or after 4th December 2002. Amendment to penalty charges for late payment of stamp duty, as and from 1st September, 2002	December 2003
SD	2	Young Trained Farmer Relief Relief for deeds of transfer executed before 25 March 2004	June 2004
SD	2A	Young Trained Farmer Relief Relief for deeds of transfer executed on or after 25 March 2004 and on or before 1 April 2007	July 2004
SD	2B	Young Trained Farmer Relief Relief for deeds of transfer executed on or after 2 April 2007 and on or before 31 December 2008	June 2007
SD	8	New Stamping System	
SD	10A	Stamp Duty - Revenue Certificates Required in Deeds	March 2009
SD	81B	Farm Consolidation Relief	July 2007
SD	81c	Farm Consolidation Relief	February 2008
		Apportionment Details	September 2003
		Stamp Duty Clawback	May 2006
VRT			
VRT	1	Vehicle Registration Tax - General Information	July 2008
VRT	2	Temporary Exemptions (Foreign Registered Vehicles)	June 2006
VRT	3	Tax Relief on Transfer of Residence	June 2004
VRT	4	Tax Relief on Transfer of Residence (Duty Free Cars)	June 2004
VRT	5	How to reserve a Registration Number	October 2008
VRT	6	Appeal Procedures relating to Vehicle Registration Tax	July 2008
VRT	7	Vehicles for People with Disabilities - Tax Relief Scheme	January 2006 (amended Aug 08)
VRT	8	Information Notice - Owner Name and Address Declarations	June 2006
		Format of Vehicle Registration Plates	April 2004
		ZZ System of Temporary Registration in Ireland	February 2002
		A Guide to Methods of Payment for VRT Trader	October 2007
		On-Line Vehicle Registration Tax Enquiry System	October 2007
		Authorisation of Motor Traders under Section 136 of the Finance Act 1992	October 2007
		Information leaflet on the new VRT system	

Relevant Contract Tax			
IT	63	RCT - Guide for Principal Contractors	
IT	64	RCT - Guide for Sub-Contractors	
		Code of Practice for Determining Employment or Self-Employment Status of Individuals	
		Leaflet on RCT 47 contract limit	May 2006
		Form RCT 35 2006 - Changes in filing arrangements	
VAT			
Guide		Guide to Value-Added Tax	July 2008
		Value Added Tax: Guide to Apportionment of Input Tax	
IT	49	VAT for Small Businesses	July 2006
		VAT on Property Guide	May 2008

Title	Date	Number
1985		
VAT - Racehorse Trainers	1985	Information Leaflet
1987		
VAT - Footwear & Clothing Information Leaflet	September 1987	Information Leaflet
1988		
VAT - Solicitors	April 1988	Information Leaflet
Incentive to Bring Tax Affairs up to Date	September 1988	SP/01/88
Documents to be Enclosed with Returns of Income	September 1988	SP/02/88
Self Assessment - Commencements and Cessations	September 1988	SP/03/88
Income Tax Self Assessment - Tax Credits	October 1988	SP/04/88
Self Assessment - Due Date for making 1988/89 Tax Returns	December 1988	SP/05/88
1989		
Income Tax Self Assessment - Reviews	May 1989	SP/06/89
Income Tax Self Assessment - Tax Credits 1989/90	May 1989	SP/07/89
1990		
Capital Acquisitions Tax - Postponement of Tax and Registration of Charge	May 1990	CAT/01/90
Capital Acquisition Tax - Computation of Tax-Aggregation and Indexation	October 1990	CAT/02/90
Capital Acquisitions Tax - Section 60 Policies	October 1990	CAT/03/90
Taxation of Farmers and Landowners New Forest Premium Scheme	July 1990	IT/01/90
Calculation of Limits for Retirement Annuity Relief and Annual Payments to "Descendants"	October 1990	IT/02/90
Withholding Tax - Interim Refunds	December 1990	IT/03/90
Deductible Tax (Input Credit)	August 1990	VAT/02/90
Live Horses	December 1990	VAT/03/90
Transition from Export Sales Relief or Shannon Exemption to Manufacturing Relief	March 1990	CT/01/90
Company's Self Assessment Return of Directors' Details	May 1990	CT/02/90
Manufacturing Relief	September 1990	CT/03/90
Levy on Investments in Collective Investment Undertakings	July 1990	SD/01/90
Stamp Duty on Purchase of New Residential Properties	August 1990	SD/02/90
Agreements as to Payments of Stamp Duty on Instruments (composition agreements)	September 1990	SD/03/90
Stamp Duty - Revised Stamping Procedures	November 1990	SD/04/90
1991		
Automated Entry Processing for Imports/Exports	May 1991	VAT/02/91
Veterinary Services	December 1992	VAT/03/91
Removal/Relocation Expenses	June 1991 April 1998	IT/01/91 TB Issue 31 page 9
Self-Assessment - Income Tax Payment of Preliminary Tax and Filing of Returns for Commencing Sources under Current Year Basis of Assessment	September 1991	IT/02/91
Capital Acquisitions Tax	February 1991	CAT/01/91
Capital Acquisitions Tax - Section 60 Policies & Section 119 Policies	June 1991	CAT/02/91
Finance Act 1991 - Collection/Enforcement of Stamp Duty	August 1991	SD/01/91
Tax Treatment of Payments under Swap Agreements	September 1991	CT/01/91

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1992		
Capital Acquisitions Tax	January 1992	CAT/01/92
Amnesty for Stamp Duties	January 1992	SD/01/92
Use of Registered Post in Stamp Duty	March 1992	SD/02/92
Stamp Duty on Mortgages and Further Advances	June 1992	SD/03/92
Advertising Services	June 1992	VAT/03/92
Sports Facilities	July 1992	VAT/04/92
Agricultural Services	July 1992	VAT/05/92
VAT on Dances	July 1992	VAT/06/92
Application of Zero Rate to Sales and Deliveries of Goods to other EC states after 1/1/93	October 1992	VAT/08/92
Electronic Invoicing (E.D.I.)	October 1992	VAT/09/92
Rates of VAT on food and drink from 1/11/92	October 1992	VAT/10/92
Non Taxable Entities Acquiring Goods from other EC Member States	October 1992	VAT/11/92
VAT Treatment of Goods between EC Countries after 1/1/93	October 1992	VAT/12/92
Addendum to (VAT/12/92) Intra-Community Goods Transport and Ancillary Services		
Recent Developments	April 1993	VAT/12/92
Amendments to Addendum (VAT/12/92) Intra-Community Goods Transport and Ancillary Service	June 1996	VAT/12/92
Exempt Persons acquiring Goods from other EC Member States	November 1992	VAT/13/92
Distance Sales in Single Market	November 1992	VAT/14/92
Postponed Accounting and Intra-Community Acquisitions	November 1992	VAT/15/92
Money Received Basis of Accounting	November 1992	VAT/16/92
Third Party Returns Return of Certain Information	October 1992	IT/01/92
Preparation of Accounts for Revenue Purposes	October 1992	IT/02/92
1993		
Surcharge and other Penalties or Restrictions for Late Submission of Tax Returns	January 1993	GEN/01/93
Finance Act 1992 and Directors	January 1993	IT/01.93
Capital Acquisitions Tax	January 1993	CAT/01/93
Zero-Rating of Goods and Services in accordance with Section 13A of the VAT Act	January 1993	VAT/01/93
Flat-Rate Farmers and the Single Market	July 1993	VAT/02/93
Payment of VAT on Alcohol Products at time of payment of Excise Duty	July 1993	VAT/03/93
Guidelines for Practitioners on making enquiries to Revenue Offices	October 1993	Information leaflet TB Issue 12
1994		
Capital Acquisitions Tax	January 1994	CAT/01/94
Stamp Duty on Instruments used in the Insurance Industry		SD/01/94
Repayments to Unregistered Persons	July 1995	VAT/02/94
VAT and Gifts	July 1995	VAT/03/94
4th Schedule Services		VAT/05/94
VAT Treatment of Second Hand Goods (The Margin Scheme)	December 1994	Information Leaflet

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1995		
Capital Acquisitions Tax	January 1995	CAT/01/95
Professional Services Withholding Tax	September 1995	IT/01/95
Golf and other Sporting Activities	December 1995	VAT/01/95
VAT treatment of Second-Hand Vehicles	October 1995	Information Leaflet
1996		
Capital Acquisitions Tax	January 1996	CAT/01/96
Exempt New Houses	June 1996	SD/01/96
1997		
Repayment of Vehicle Registration Tax in respect of vehicles acquired for leasing or hiring or providing instruction in the driving of vehicles	November 1997	VRT 1/97
Capital Acquisitions Tax	January 1997	CAT/01/97
Horticultural Retailers	August 1997	VAT/01/97
1998		
Capital Acquisitions Tax	February 1998	CAT/01/98
Repayment of Vehicle Registration Tax in respect of motor vehicles used solely for hiring to others under short-term self-drive contracts	April 1998 (Revised Feb 2003)	VRT 1/98
Tax-Free Purchases for non-EU Tourists	April 1998	Info Leaflet
Value-Added Tax and Footwear	April 1998	Info Leaflet 1
Value-Added Tax Printing and Printed Matter	April 1998 March 1999	Info Leaflet 2 TB 35 page 2
VAT on Property Claims for repayment of VAT arising out of the Supreme Court judgement in the case of Erin Executor and Trustee Company Limited, for the periods prior to 27 March 1998	May 1998	Info Leaflet 3
VAT treatment of post-letting expenses incurred on or after 27 March 1998	August 1998	Information Leaflet 4
VAT - Plant & Machinery	October 1998	Information Leaflet
VAT treatment of Auctioneers, and Auction and Agency sales	November 1998	Information Leaflet 5/98
European Court of Justice (ECJ) Judgements in relation to the VAT Treatment of Promotional Schemes	January 1998	Information Leaflet 6
VAT on Telecommunications Services	November 1998	Information Leaflet 7
Changeover to the Euro - Stamp Duties, Capital Acquisitions Tax, Residential Property Tax	December 1998	Information Leaflet
Changeover to the Euro - Composition Duties and Levies	December 1998	Information Leaflet
1999		
Capital Acquisitions Tax	February 1999	CAT/01/99
Preliminary Tax - Income Tax Payment by Direct Debit	March 1999	CG/1/99
CREST Information Leaflet	May 1999	Info Leaflet
VAT - VAT treatment of Foreign Firms doing business in Ireland	May 1999	Info Leaflet 1/99
Revenue Powers (Finance Act 1999)	May 1999	SP-GEN/1/99
Revenue Internal Review Procedures - Audit and Use of Powers	May 1999	SP-GEN/2/99
Abolition of Duty Free Sales	June 1999	VAT/1/99
VRT - Repayment of VRT in respect of Motor Vehicles used for Demonstration Purposes	June 1999	SP-VRT/1/99
VAT - Abolition of Duty-Free Sales to Travellers on Intra Community Journeys	June 1999	SP-VAT/1/99
VAT - Treatment of Building & Associated Services	July 1999	Info Leaflet 2/99
VAT - Treatment of International Leasing of Means of Transport	July 1999	Info Leaflet 3/99

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2001		
“Underlying Tax” on Funds Deposited in Bogus Non-Resident Accounts	May 2001	ISP - GEN/1/01
Explanatory Notes on the Operation of the Statement of Practice	May 2001	Explanatory Notes
Intra-Community Acquisitions and Postponed Accounting	November 2001	Info Leaflet 7/01
VAT - Distance Sales in the Single Market	November 2001	Info Leaflet 8/01
VAT - 4th Schedule Services	November 2001	Info Leaflet 9/01
VAT - Printing and Printed Matter	November 2001	Info Leaflet 10/01
VAT - Non Taxable Entities Acquiring Goods from other EU Member States	November 2001	Info Leaflet 11/01
VAT - Farmers and Intra-Eu Transactions	November 2001	Info Leaflet 12/01
VAT - Exempt Persons acquiring Goods from other EU Member States	November 2001	Info Leaflet 13/01
VAT and Gifts	November 2001	Info Leaflet 14/01
VAT - Treatment of Goods Transport and Ancillary Services between EU Countries	November 2001	Info Leaflet 16/01
VAT - Repayments To Unregistered Persons	November 2001	Info Leaflet 18/01
VAT on Food and Drink	November 2001	Info Leaflet 19/01
VAT on Dances	November 2001	Info Leaflet 20/01
Zero-Rating of Goods and Services in accordance with Section 13A of the VAT Act	November 2001	Info Leaflet 21/01
VAT - Moneys Received Basis of Accounting	November 2001	Info Leaflet 22/01
VAT - Agricultural Services	November 2001	Info Leaflet 23/01
VAT - Horticultural Retailers	November 2001	Info Leaflet 24/01
VAT - Intra-Community Supplies	November 2001	Info Leaflet 26/01
VAT and Footwear	November 2001	Info Leaflet 31/01
2002		
Tax Treatment of Political Donations	April 2002	SP - CAT/1/02
VAT - Transfer of a Business or Part Thereof	August 2002	Info Leaflet 1/02
VAT - A Letter of Expression of Doubt	September 2002	Info Leaflet 3/02
VAT - Treatment of Cultural, Artistic and Entertainment Services Supplied by Non-Established Persons	September 2002	Info Leaflet 2/02
2003		
Repayment of Vehicle Registration Tax in respect of motor vehicles used solely for hiring to others under short-term self-drive contracts	April 2002	SP - VRT 1/98
VAT - Electronically Supplied Services and Radio and Television Broadcasting Services	August 2002	Info Leaflet 2/03
2004		
Capital Acquisitions Tax - Section 60 Policies and Section 119 Policies	April 2004	SP - CAT/1/04
Income Tax - Tax Treatment of Remuneration of Members of State and State Sponsored Committees and Boards	December 2004	SP - IT/1/04
2006		
Revenue Powers Exercised in Places other than at a Revenue Office	May 1994 (Revised Feb '06)	SP/ GEN/1/94 (Revised 02/2006)
2007		
Income Tax - PAYE System - Employee payroll tax deductions in relation to non-Irish employments exercised in the State	September 2007	SP - IT/3/07
Income Tax - Tax treatment of the reimbursement of Expenses of Travel and Subsistence to Office Holders and Employees	September 2007	SP - IT/2/07
Income Tax - Tax Treatment of Share Options granted in respect of Employments and Directorships - International Aspects	May 2007	SP - IT/1/07

Double Taxation Treaties entered into by Ireland

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Country	Date of signing	Date of Ratification	Date of Entry into Effect			
			Income Tax	Corporation Tax	Capital Gains Tax	S.I. No.
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 June 1987	09 Dec 1988	06 Apr 1976	01 Jan 1974	06 Apr 1974	29 of 1988
Belgium	24 June 1970	31 Dec 1973	06 Apr 1973	*01 Apr 1973		66 of 1973
Bulgaria	05 Oct 2000	05 Jan 2001	01 Jan 2003	01 Jan 2002	01 Jan 2003	372 of 2000
Canada	08 Oct 2003	12 April 2005	01 Jan 2006	01 Jan 2006	01 Jan 2006	773 of 2004
Chile	02 June 2005	28 August 2008	01 Jan 2009	01 Jan 2009	01 Jan 2009	815 of 2005
China	19 April 2000	28 Dec 2000	06 Apr 2001	01 Jan 2001	06 Apr 2001	373 of 2000
Croatia	21 June 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 1966	* 01 Apr 1966		162 of 1970
Germany	17 Oct 1962	02 Apr 1964	06 Apr 1959	*01 Apr 1959		212 of 1962
Greece	24 Nov 2003	29 Dec 2004	01 Jan 2005	01 Jan 2005	01 Jan 2005	774 of 2004
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
Italy	11 June 1971	14 Feb 1975	06 Apr 1967	*01 Apr 1967		64 of 1973
Israel	20 Nov 1995	24 Dec 1995	06 Apr 1996	01 Jan 1996	06 Apr 1996	323 of 1995
Japan	18 Jan 1974	04 Nov 1974	06 Apr 1974	*01 Apr 1974		259 of 1974
Korea (REP. OF)	18 Jul 1990	27 Nov 1991	06 Apr 1992	01 Jan 1992	06 Apr 1992	290 of 1991
Latvia	13 Nov 1997	28 Jan 1998	06 Apr 1999	01 Jan 1999	06 Apr 1999	504 of 1997
Lithuania	18 Nov 1997	05 June 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 1998
Mexico	22 Oct 1998	31 Dec 1998	06 Apr 1999	01 Jan 1999	06 Apr 1999	497 of 1998
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 June 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
Slovak Rep.	08 June 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 1997	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	398 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	01 Jan 1974	76 of 1984
Turkey	24 Oct 2008	not yet in force				501 of 2008
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
United States	28 Jul 1997	17 Dec 1997	06 Apr 1998	01 Jan 1998	06 Apr 1998	477 of 1997
US Protocol	24 Sept 1999	13 July 2000	1 Sept 2000	01 Sept 2000	01 Sept 2000	425 of 1999
Vietnam	10 Mar 2008	24 Dec 2008	01 Jan 2009	01 Jan 2009	01 Jan 2009	453 of 2008
Zambia	29 Mar 1971	31 Jul 1973	06 Apr 1967	*01 Apr 1967		130 of 1973
				*Corporation Profits Tax		
U.S.S.R.	17 Dec 1986	23 Dec 1987	Air Transport Agreement			349 of 1987
Isle of Man	24 Apr 2008	31 Dec 2008	Tax Information Exchange Agreement (TIEA) and Agreement for Affording Relief from Double Taxation			459 of 2008

Country	Year	Maximum Source Country Tax Rates (% of gross payment) (for split rates, please consult the relevant article in the treaty)		
		Dividends (a)	Interest	Royalties
Australia	1984	15	10	10
Austria	1964	10	0	0/10
Belgium	1973	15	15	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 Republic	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
Germany	1959	15	0	0
Greece	2005	5/15	5	5
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
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
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 States	1998	5/15	0	0
Vietnam	2009	5/10	0/10	5/10/15
Zambia	1967	0	0	0

Schedule E Expenses 2007, 2008 & 2009			
	2007	2008	2009
Agricultural Advisers (employed by Teagasc)	600	600	600
Archaeologists: (Civil Service)	127	127	127
Architects employed by			
(a) Civil Service	127	127	127
(b) Local Authorities	127	127	127
Airline Cabin Crews	64	64	64
Bar trade: Employees	93	93	93
Building Industry			
Bricklayer	175	175	175
Fitter mechanic, plasterer	103	103	103
Electrician	153	153	153
Mason, roofer, slater, tiler, floor layer, stone cutter	120	120	120
Driver, scaffolder, sheeter, steel erector	52	52	52
Professionals: engineers, surveyors, etc.	33	33	33
General operatives (labourers etc. incl. Public Sector)	97	97	97
Bus, rail and road operatives in	160	160	160
Bus Atha Cliath, Bus Eireann and Iarnod Eireann			
Cardiac Technicians			
Female	212	212	212
Male	107	107	107
Carpentry and joinery trades			
Cabinet makers, Carpenters, Joiners	220	220	220
Painters, Polishers, Upholsterers, Wood Cutting Machinists	140	140	140
Civil Service			
Architectural Technologists & Assistants	166	166	166
Clerks of Works (incl. Senior and District Inspectors)	142	142	142
Engineering Technicians for Archaeologists,			
Architects, Engineers and Surveyors	166	166	166
Park Rangers and constables employed by the Office of Public Works	77	77	77
Clergymen (Church of Ireland)	127	127	127
Consultants (hospital)	695	695	695
Note: Deduction includes subscription to the Irish Medical Council.			
Cosmetologists	160	160	160
Obligated to supply and launder their own white uniforms			
Dentists in employment	376	376	376
Dockers	73	73	73
Doctors (hospital, not including consultants)	695	695	695
Note: Deduction includes subscription to the Irish Medical Council.			
Draughtsmen (Local Authority)	133	133	133
Engineers employed by:			
(a) Civil Service	166	166	166
(b) Local Authorities	127	127	127
(c) Bord Telecom, Coillte, OPW	166	166	166
Engineering Industry and Electrical Industry			
Skilled workers who bear the full cost of own tools and overalls	318	318	318
Semi-skilled workers who bear the full cost of own tools and overalls	244	244	244
All unskilled workers and skilled or semi-skilled workers who do not bear the full cost of own tools and overalls	210	210	210
Firemen: Full-time	272	272	272
Firemen: Part-time	407	407	407
Fishermen in Employment	318	318	318
Foresters employed by Coillte	166	166	166
Freelance actors chargeable to PAYE	750	750	750
Grooms (Racehorse Training)	294	294	294

Schedule E Expenses

2007, 2008 & 2009 - continued

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	2007	2008	2009
Home Helps (Employed directly or indirectly by Health Boards)	256	256	256
Hospitals: Domestic Staff: 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
(b) who are obliged to launder the uniforms supplied	185	185	185
(c) whose uniforms are supplied and laundered free	93	93	93
Hotel Industry			
Head hall porter	90	90	90
Hall porter	64	64	64
Head waiter	127	127	127
Waiter	97	97	97
Waitress	64	64	64
Chef	97	97	97
Manager	191	191	191
Assistant Manager	127	127	127
Trainee Manager	78	78	78
Kitchen Porter	21	21	21
Journalists			
Journalists, including those in public relations area of Journalism	381	381	381
Journalists who receive expense allowances from their employers	153	153	153
Local Authorities			
Executive Chemists	115	115	115
Parks Superintendents	40	40	40
Town Planners	115	115	115
Mining Industry			
a) miners/shift bosses underground, mill process workers/shift bosses and steam cleaners	1155	1155	1155
(b) surface workers	576	576	576
Motor repair and motor assembly trades			
Assembly workers, greasers, storemen and general workers			
(a) who bear the full cost of own tools and overalls	52	52	52
(b) who do not bear the full cost of own tools and overalls	42	42	42
Fitters and mechanics			
(a) who bear the full cost of own tools and overalls	85	85	85
(b) who do not bear the full cost of own tools and overalls	42	42	42
Panel Beaters (See Panel Beaters/Sheet Metal Workers)			
Nurses:			
(a) where obliged to supply and launder their own uniforms	733	733	733
(b) where obliged to supply their own uniforms but laundered free	638	638	638
(c) where obliged to launder the uniforms supplied	353	353	353
(d) where uniforms are supplied and laundered by hospital	258	258	258
Nurses: Short Term Contracts through an Agency. Additional amount due	80	80	80
Nursing Assistants (including attendants, orderlies and nurses' aids)			
(a) where obliged to supply and launder their own uniforms	526	526	526
(b) where obliged to supply their own uniforms but laundered free	440	440	440
(c) where obliged to launder the uniforms supplied	234	234	234
(d) where uniforms are supplied and laundered by hospital	93	93	93
Occupational Therapists			
(a) where obliged to supply and launder their own uniforms	217	217	217
(b) where obliged to supply their own uniforms but laundered free	153	153	153
(c) where uniforms are supplied and laundered by hospital	52	52	52

Schedule E Expenses

2007, 2008 & 2009 - *continued*

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	2007	2008	2009
Panel Beaters / Sheet metal Workers			
(a) Who bear full cost of own tools and overalls	78	78	78
(b) Who do not bear full cost of own tools and overalls	40	40	40
Pharmacists	160	160	450
Pharmaceutical Assistants	97	97	250
Physiotherapists			
(a) where obliged to supply and launder their own uniforms	381	381	381
(b) where obliged to supply their own uniforms but laundered free	318	318	318
(c) where uniforms are supplied and laundered by hospital	64	64	64
Pilots (Airline Pilots Association)	275	275	275
Plumbing trades			
Plumber (non-welder)	177	177	177
Plumber-welder	205	205	205
Pipe fitter-welder	205	205	205
Printing Bookbinding and allied trades			
Bookbinders (Hand)	109	109	109
Bookbinders (Others)	97	97	97
Compositors, linotype and monotype operators	121	121	121
Copy Holders, photo lithographers, photo engravers and workers in T and E section of newspapers	114	114	114
Monotype caster attendants, stereotypes and machine minders	135	135	135
Readers and revisers	100	100	100
Rotary machine minders and assistants	150	150	150
Others (e.g. cutters, dispatchers, rulers, warehousemen)	90	90	90
Professional Valuers in the Valuation Office	615	690	690
Radiographers			
(a) where obliged to supply and launder their own white uniforms	242	242	242
(b) where obliged to supply their own white uniforms but laundered free	143	143	143
(c) where white uniforms are supplied and laundered by hospital	73	73	73
Respiratory & Pulmonary Function Technicians	191	191	191
RTE National Symphony Orchestra	2,476	2,476	2,476
RTE Concert Orchestra		2,476	2,476
Shipping			
British Merchant Navy			
Foreign-going trade:			
(a) First class passenger and cargo liners.			
Master	318	318	318
Chief officer, chief engineer, other officers, including pursers	318	318	318
Chief Steward	318	318	318
Assistant Steward	244	244	244
Carpenter (to include tools)	194	194	194
Other Ranks, including boys	148	148	148
(b) Cargo-vessels, tankers, ferries			
Master	318	318	318
Chief officer, chief engineer, other officers, including pursers	318	318	318
Chief Steward	318	318	318
Assistant Steward	244	244	244
Carpenter (to include tools)	194	194	194
Other Ranks, including boys	148	148	148
British home or coasting trade:			
Master	318	318	318
Chief officer, chief engineer, other officers, including pursers	318	318	318
Chief Steward	318	318	318
Assistant Steward	244	244	244
Carpenter (to include tools)	194	194	194
Other Ranks, including boys	148	148	148

Schedule E Expenses

2007, 2008 & 2009 - *continued*

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	2007	2008	2009
Mercantile Marine Officers and Crews of Irish Ships			
Foreign-going trade: cargo vessels			
Master	98	98	98
Chief Officer, Chief Engineer, Radio Officer	90	90	90
Other Officers, including Pursers	73	73	73
Chief Steward	73	73	73
Assistant Steward	55	55	55
Carpenter (to include tools)	55	55	55
Other Ranks, including boys	37	37	37
Home Trade:			
(a) Cross channel and continental			
Master	98	98	98
Chief Officer, Chief Engineer, Radio Officer	90	90	90
Other Officers, including Pursers	73	73	73
Chief Steward	73	73	73
Assistant Steward	55	55	55
Carpenter (to include tools)	55	55	55
Other Ranks, including boys	37	37	37
(b) Coasting vessels			
Master	98	98	98
Chief Officer, Chief Engineer, Radio Officer	90	90	90
Other Officers, including Pursers	73	73	73
Chief Steward	73	73	73
Assistant Steward	55	55	55
Carpenter (to include tools)	55	55	55
Other Ranks, including boys	37	37	37
Shop Assistants (including supermarket staff, general shop workers, drapery and footwear assistants)	121	121	121
Surveyors employed by:			
Local Authorities	127	127	127
Civil Service	127	127	127
Coillte	127	127	127
Teachers			
Teachers [excluding guidance counsellors, third-level academic staff and physical education teachers]			
School principals	608	608	608
Other teachers	518	518	518
Part-time teacher (on full hours)	518	518	518
Part-time (not on full hours)	279	279	279
Guidance Counsellors			
(a) employed full-time in second level schools	518	518	518
(b) engaged mainly in teaching general subjects but also doing part-time guidance counselling (additional allowance)	126	126	126
Third level academic staff			
Professor, Heads of Schools/Departments	608	608	608
Senior lecturer	518	518	518
College lecturer	518	518	518
Assistant lecturer	518	518	518
Part-time lecturer (on full hours)	518	518	518
Part-time lecturer (not on full hours)	279	279	279
Physical education teachers			
(a) fully engaged in teaching P.E.	518	518	518
(b) engaged mainly in teaching general subjects but also doing part-time P.E. (additional allowance)	126	126	126
Veterinary Surgeons	337	337	337

Note: Expenses deductions to be apportioned on a time basis

Employees' Motoring Expenses

Where employees use their private cars or motorcycles for business purposes, re-imbusement in respect of allowable motoring expenses can be effected by way of flat-rate mileage allowances.

There are two types of mileage 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.

Civil Service Rates

The Civil Service motor mileage rates for individuals who are obliged to use their car (or motor cycle) in the normal course of their duties, are as follows:

Motor travel rates effective from 5 March 2009

Rates per Kilometre

Motor Cars

Official Motor Travel in a calendar year	Engine Capacity: Up to 1,200 cc	Engine Capacity: 1,201 cc to 1,500 cc	Engine Capacity: 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 Cycles

Official Motor Travel in a calendar year	Engine Capacity: Up to 150 cc	Engine Capacity: 151 cc to 250 cc	Engine Capacity: 251 cc to 600 cc	Engine Capacity: 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

For general information on re-imbusement of subsistence expenses to employees see leaflet IT51, Employees' Motoring/Bicycle Expenses

Employees' Subsistence Expenses

Absences within the State

The schedule of rates based on the current Civil Service subsistence rates for absences within the State is set out hereunder:

Rates effective from 5 March 2009

	Night Rate			Day Rate	
	Normal Rate	Reduced Rate	Detention Rate	10 hours or more	5 hours but less than 10
Class A	€108.99	€100.48	€54.48	€33.61	€13.71
Class B	€107.69	€92.11	€53.87	€33.61	€13.71

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.

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:

Period of Assignment Abroad	% of Subsistence Rate for relevant location
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:

Allowable Subsistence Expenses

Period of Assignment Abroad	Allowable Subsistence
First month of assignment (to facilitate the employee obtaining self catering accommodation)	Up to the Over Night Rate
Remainder of Assignment	Up to the cost of reasonable accommodation, plus 50% of the day rate (i.e. 10 hour rate) 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 2004-2008						
Year		2009 Weekly Rates with increase for Adult dependent	2008 Annual Rates	2007 Annual Rates	2006 Annual Rates	2005 Annual Rates
State Pension Contributory		€	€	€	€	€
Under 80; Basic		230.30	11612	10883	10052	9324
Living Alone		7.70	12012	11283	10452	9724
	Spouse < 66	153.50	19349	18137	16749	15538
	Spouse > 66	206.30	22012	19879	17815	16526
Over 80; Basic		240.30	12132	11403	10572	9656
Living Alone		7.70	12532	11803	10972	10057
	Spouse < 66	153.50	19869	18657	17269	15870
	Spouse > 66	206.30	22532	20399	18335	16858
Increase for each child		26.00	1248	1144	1003	1003
Year		2009 Weekly Rates	2008 Annual Rates	2007 Annual Rates	2006 Annual Rates	2005 Annual Rates
Widow's/Widower's contributory pension/ Deserted Wife's Benefit		€	€	€	€	€
Under 66; Basic		209.80	10572	9947	8908	8024
Aged 66 - 79		230.30	11612	10883	10052	9324
Living Alone		7.70	12012	11283	10452	9724
Over 80		240.30	12132	11403	10572	9656
Living Alone		7.70	12532	11803	10972	10057
Increase for each child		26.00	1248	1144	1123	1123
Illness Benefit						
Personal Rate		204.30	10286	9662	8622	7738
Person with Adult Dependent		135.60	17113	16073	14342	12870
Jobseekers Benefit		204.30	10286	9662	8622	7738
Person with Adult Dependent		135.60	17113	16073	14342	12870

Social Welfare Pensions and Allowances 2004-2008						
Year		2009 Weekly Rates	2008 Annual Rates	2007 Annual Rates	2006 Annual Rates	2005 Annual Rates
One Parent Family Payment		€	€	€	€	€
Aged under 66, including one child		230.30	11534	10805	9625	8741
Aged over 66 including one child		245.00	12272	11544	10468	9636
Increase for each additional child dependant		26.00	1248	1144	1003	1003
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Year		2009 Weekly Rates	2008 Annual Rates	2007 Annual Rates	2006 Annual Rates	2005 Annual Rates
Invalidity Pensions		€	€	€	€	€
Under 65; Basic		209.80	10572	9947	8908	8024
Living Alone		7.70	10972	10347	9308	8424
	Spouse < 66	149.70	18117	17045	15262	13749
	Spouse > 66	206.60	20972	18943	16671	15226
Aged 65 - 79		230.30	11612	10883	10052	9324
Living Alone		7.70	12012	11283	10452	9724
	Spouse < 66	149.70	19157	17981	16406	15049
	Spouse > 66	206.30	22012	19879	17815	16526
Over 80		240.30	12132	11403	10572	9654
Living Alone		7.70	12532	11803	10972	10057
	Spouse < 66	153.50	19869	18501	16926	15382
	Spouse > 66	206.30	22532	20399	18335	16858
Increase for each child dependent		26.00	1248	1144	1003	1003
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Carer's Benefit						
Personal Rate for one person		221.20	11164	10436	9396	8512
Personal Rate for two or more people		331.80	16749	15657	14094	12771
Increase for each child dependent		26.00	1248	1144	873	873

Average Market Mid-Closing Exchange Rates v. Euro as Supplied by The Central Bank

	2005	2006	2007	2008
US Dollar	1.2441	1.2556	1.3705	1.4708
Sterling	0.6838	0.6817	0.6843	0.7962
Danish krone	7.4518	7.4591	7.4506	7.4560
Japanese yen	136.85	146.02	161.25	152.46
Swiss franc	1.5483	1.5729	1.6427	1.5874
Swedish krona	9.2822	9.2544	9.2501	9.6152
Norwegian krone	8.0092	8.0472	8.0165	8.2237
Canadian dollar	1.5087	1.4237	1.4678	1.5594
Australian dollar	1.6320	1.6668	1.6348	1.7416

LLOYDS CONVERSION RATE

For accounts closed in the calendar year 2008 the conversion rate of sterling to euro should be calculated by reference to the sterling mid-closing rate supplied by the Central Bank.

2008 Stg £1 = Euro 1.0498

Some of the electronic facilities provided by Revenue

Revenue On-Line Service is Revenue's secure interactive internet-based facility that allows a Revenue customer, or their agent to:

- File Returns and make payments,
- Obtain details of their Revenue account,
- Calculate their tax,
- Claim repayments,
- Conduct their business electronically.

Access ROS via the Revenue website, www.revenue.ie.

ROS PAYE Services - PAYE anytime

PAYE employees who register for PAYE anytime can avail of the following services:

- View your tax record
- Claim a wide range of tax credits: service charges, union subscriptions and Rent Credit etc.
- Apply for refunds of tax including health expenses
- Update your address
- Declare additional income
- Request a review of tax liability for previous years
- Re-allocate credits between yourself and your spouse
- Track your correspondence submitted to Revenue

The Revenue website www.revenue.ie allows access to

- All Revenue forms and leaflets, 24 hours a day, seven days a week
- Information on taxes and duties

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Tax Briefing is produced by:

Strategic Planning Division,
Communications Branch,
Revenue Commissioners,
Dublin Castle,
Dublin 2

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