

Tax Briefing Index – General

Subject	Issue
Air Travel Tax	70
Betting Duty	59
Bogus Non-Resident Accounts	44,45,51,53
Budget to Finance Act - The Stages	38
Budget 2000 Highlights	38
Budget 2001 -Summary	42
Budget 2002 - Summary	47
Budget 2003 - Summary	51
Budget 2004 - Summary	54
Budget 2005 - Summary	58
Budget 2006 - Summary	62
Casual Employees	46
Companies Registration Office - Compliance	40
Compliance Campaign 2000	38,39
Compliance Campaign 2001	43
Compliance - Companies Registration Office	40
Compliance - Court Proceedings	38
Compliance - PAYE Directors	36
Compliance - Strike-off of Companies	32
Construction Industry	64
Conversion Rates (200S)	63
Cooperative Approach to Tax Compliance	61
Debt Management - Revenue Strategy	42
District Court Rules - Disclosure by Financial Institutions	41
Double Taxation Agreements Withholding Tax Rates	31
Double Taxation Convention [Ireland/Mexico]	34
Double Taxation Convention [Ireland/UK Protocol]	34
Double Taxation Convention [Ireland/United States]	28
E-Working and Tax	45
E-Commerce - OECD	43
Electronic Commerce Report	36
Electronic Storage	46
Employer Obligations - Pension Products	58
Encashment Tax - Notice to Bankers and Brokers	62
Exchange Rates	55, 69,71
Finance Act 1996 Summary	22
Finance Act 1997 Summary	27
Finance Bill 1998 - Non-Budget Items	30
Finance Act 1998-Summary	32
Finance Bill 2000 - Summary	39
Finance Act 2001	43
Finance Act 2002	47
Finance Act 2003	52
Finance Act 2004	55
Finance Act 2005	59

Foreign Effective Rates	32,51,57,61,65
Freedom of Information	30,31,36
Funds in Life Assurance Products	60
Fyffes Shares and Blackrock International Land Shares - calculation of base cost	65
Fyffes Shares and Total Shares	66
IFSC - Audit Report	30
IFSC Certificates - Explanatory Memorandum	32
IFSC - Ten Years old	23
Individuals described as 'locums' engaged in the fields of medicine, health care and pharmacy	82
Insolvency - Revenue Policy	42
Integrated Taxation System	68
Internal Review Procedure (SP-Gen/2/99)	57
International Issues	25,30,34
International Issues - Withholding Tax Rates	31
Islamic Finance	78
Life Assurance Companies - EC Regulations 1996	24
Lloyds Cases	19
Lloyd's Reconstruction and Renewal Scheme	24
Lloyds Underwriters - Irish Names	26
Offshore Funds - Forms	68
Offshore Funds Legislation	65
Parking Levy	70
Penalties (Civil) - Tax and Duties	70
Pension Products - Employer Obligation	58
Pension Transfer Agreement Irish/UK Schemes	22
Pensions - Small Self Administered Schemes	24
Personal Injuries - Exemption of Income	44
Personal Public Service Number - PPS No.	40
Phoenix Companies	23,24
Prosecution Policy	36,43
PRSI - Short Tax "Year"	43
PRSI - Special Collection System	54
PRSI - Voluntary Contributions	48,53
Registration Forms	32
Research and Development Tax Credit	66,67,70, 71 , 83
Retention of Records	52
Returns made by Intermediaries	23
Revenue eBrief	54,58
Revenue Internal Review Procedures	59
Revenue Investigation into Trusts and Offshore Structures	71,72
Revenue Lo-Call Numbers	50
Revenue's New Structure	52,54
Revenue Offshore Project	55

Revenue Opinions	54
Revenue Restructuring - CAT	55
Revenue Technical Service	67
Risk Analysis System	53
Sheriff's Fees and Expenses Order 1998	33
Simplifying Tax Relief	66
Single Payment Scheme Tax Implications of the	61, 65
Tax Adviser Identification Number (TAIN)	35
Tax Registration Forms	55, 64
Third Party Benefits	58
Third Party Returns	12,21
Third Party Returns - Form 46G	62
Third Party Returns: Settlements Involving Non – Resident Trustees	71
Tourism - Mid-Shannon Scheme	66, 69
UK/Ireland Protocol to Double Taxation Convention	34
United States/Ireland - Double Taxation Convention	28
Year 2000 - Changeover Costs	31