

Exemption in respect of annual allowance for reserve members of the Garda Síochána

Part 07-01-24

Section 204A Taxes Consolidation Act 1997

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1. Introduction

Reserve Members of the Garda Síochána are paid an annual allowance under Regulation 15 of the Garda Síochána (Reserve Members) Regulations 2006 (S.I. 413 of 2006) which is intended to cover out of pocket expenses incurred by Reserve Members.

2. Legislation

Section 10 of Finance (No. 2) Act 2013 inserted a new section 204A into the Taxes Consolidation Act 1997 which provides that, with effect from 1 January 2014, this allowance shall be exempt from Income Tax and Universal Social Charge (USC).

Prior to the enactment of this new provision, the allowance was within the charge to tax under Schedule E and within the scope of the PAYE system of deduction at source. The allowance was also chargeable to the Income Levy or Universal Social Charge, as appropriate, as part of an individual's aggregate income for the tax year.