

Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

Archived Statistical Report 2008

(Year ended 31st December 2008)

This document is a collated archive of the 2008 statistical reports.

The original layout of the statistical reports placed the information in a series of documents across the relevant different sections of the website. For the sake of accuracy, Revenue changed nothing when combining these documents.

However, this will mean that the page numbering at the bottom of each page is not in alignment. We recommend that you use the index below in your document reading software.

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Total Revenue

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The particulars of the Revenue Receipts in the year ended 31 December 2008 are given in Table TR1.

Table TR2 contains net receipts of revenue for year ended 31 Dec 2008. Particulars are also given for the three preceding financial periods.

The "Gross Receipts" of any tax or duty for any given financial year means the aggregate amount of duty or tax actually collected or brought into the Revenue accounts within that year, no matter for what year the duty or tax may have been assessed or charged. It thus includes arrears of previous years.

The "Net Receipts" means the "Gross Receipts" after deduction of drawbacks, repayments etc. made within the same year. These drawbacks, repayments etc. may similarly relate to duty or tax in previous years.

Table TR1
Gross Receipts and Disposal, Year 2008

Gross Receipts	€	€
<i>Balance on 1 January 2008</i>	-	314,957,682
<i>Gross Receipts of Duties:-</i>		
Customs (including €2,093,933 Agricultural Levies)	260,383,383	
Excise	5,702,770,244	
Capital Acquisitions Tax	350,535,816	
Capital Gains Tax	1,493,984,053	
Stamp Duties	1,812,685,429	
Income Tax	16,592,721,896	
Corporation Tax	6,046,033,609	
Value Added Tax	17,991,948,832	50,251,063,261.89

Gross Receipts of Moneys received and collected on behalf of other Departments (including Fee Stamps, €128,748)

9,809,998,653

59,746,104,233

Table TR1
Gross Receipts and Disposal, Year 2008

Disposal	€	€
Repayments.		
Customs	15,200,711	
Excise	103,206,337	
Capital Acquisitions Tax	7,765,013	
Capital Gains Tax	70,051,679	
Stamp Duties	49,271,727	
Income Tax	3,397,711,378	
Corporation Tax	974,568,828	
Value Added Tax	4,559,883,113	9,177,658,786
Payments to the Exchequer:-		
Customs	248,001,000	
Excise	5,443,338,000	
Capital Acquisitions Tax	331,600,000	
Capital Gains Tax	1,430,080,000	
Stamp Duties	1,650,792,000	
Income Tax	13,176,857,000	
Corporation Tax	5,065,894,000	
Value Added Tax	13,429,602,000	40,776,164,000
Payments to and on behalf of other Departments in respect of Moneys collected on their behalf (including €209,847 to Exchequer in respect of Fee Stamps & €167,605,000 Tobacco Levy) less rounding€		9,980,568,139
Balance 31 December, 2008	-	188,286,693
		59,746,104,233

Table TR2
Net Receipts 2008

Year	Customs	Excise	Capital Acquisitions Tax	Capital Gains Tax	Stamps	Residential Property Tax	Income Tax	Corporation Tax	Value Added Tax	Agricultural Levies	Total
	€	€	€	€	€	€	€	€	€	€	€
2005	225,518,291	5,390,982,592	249,137,659	1,981,975,984	2,673,184,913	360,520	11,339,493,828	5,503,243,749	12,125,442,904	721,613	39,490,062,053
2006	253,989,209	5,696,407,616	343,210,713	3,099,231,705	3,632,064,709	36,094	12,374,760,186	6,684,611,784	13,451,407,890	770,280	45,536,417,999
2007	271,551,951	6,003,366,156	390,622,596	3,097,378,057	3,244,003,634	-	13,582,171,745	6,393,392,320	14,518,817,410	1,189,645	47,502,493,514
2008	243,088,740	5,599,563,907	342,770,803	1,423,932,374	1,763,413,701	-	13,195,010,518	5,071,464,781	13,432,065,719	2,093,933	41,073,404,475

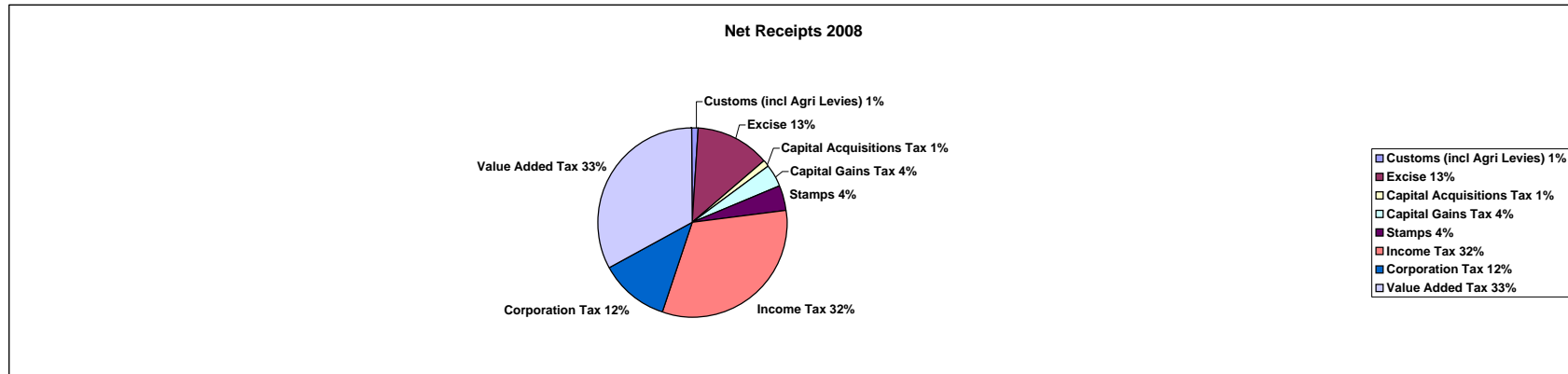


Table TR3

Net Receipts as a percentage of GDP

Year	GDP* €	Net Receipts €	Net Receipts as % of GDP €
2003	131,922,000,000	32,213,827,214	24.4%
2004	146,279,000,000	35,775,475,325	24.5%
2005	160,322,000,000	39,490,062,053	24.6%
2006	175,795,000,000	45,535,649,000	25.9%
2007	185,788,000,000	47,501,303,000	25.6%
2008	183,716,000,000	41,071,312,000	22.4%

* source: CSO, Department of Finance. GDP figure as reported in the relevant year.

Table TR4

Gross Revenue Receipts and Cost of Administration

Year	Gross Receipts €m	Cost of Administration €m	Cost as Percentage of Gross Receipts
2003	37,579.7	341.8	0.91%
2004	41,629.2	358.6	0.86%
2005	46,365.2	378.9	0.81%
2006	53,787.9	416.5	0.77%
2007	56,736.5	451.5	0.80%
2008	50,248.9	482.1	0.96%

Cost of Administration as % of Gross Receipts 0.96%

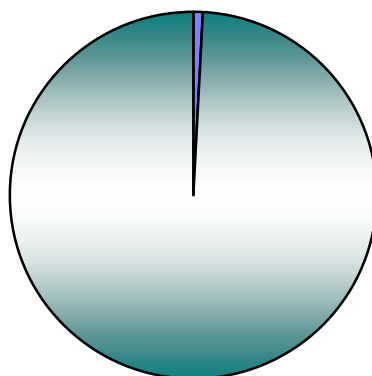


Table TR 5

Cost of Administration (main elements)

Service	€'000 2007	€'000 2006	€'000 2008
Salaries, Wages & Allowances	281,062	261,363	291,092
Computer & Office Equipment	48,204	25,751	58,673
Postal & Telecommunications	13,053	12,740	13,605
Superannuation Costs	43,562	39,265	47,244
Services provided by the Office of Public Works	33,409	26,566	32,023
Miscellaneous	32,249	50,803	39,476
Total	451,539	416,488	482,113

Table TR6

Net Receipts from Domestic VAT, PAYE, Self-Employed Income Tax (IT), Corporation Tax (CT) and Capital Gains Tax (CGT) in 2008 by Trade Sector

Table TR6 contains an estimated breakdown of the net receipts from PAYE, VAT, IT, CT and CGT on a percentage basis by trade sector for the year ended 31 December 2008. A corresponding breakdown is not available for Stamp Duty, VAT on Imports, Customs or Capital Acquisitions Tax. Figures of the breakdown of Excise Duties by commodity are provided in table EX 2.

The sector identifier used on the tax records is based on the 4 digit "NACE code (Rev. 1.1)" which is an internationally recognised economic activity code system. The NACE codes are not essential for the assessment and collection of taxes and duties and the correct allocation and maintenance of these codes is subject to the limit of available resources.

NACE code classifications in tax records are compiled by reference to the primary area of economic activity reported by individual and corporate taxpayers on their own behalf. The taxes collected are allocated to those codes without reference to the precise economic activity that generated them. While the accuracy of the NACE codes on tax records is sufficient to underpin broad sector-based analyses there will undoubtedly be some inaccuracies at individual level. This should be borne in mind when considering the information provided.

Net Receipts from VAT, PAYE, IT, CT & CGT in 2008 by Trade Sector

Trade Sector	Domestic VAT	PAYE	Self-Employed Income Tax	CT	CGT	Aggregate total
A Agriculture, hunting and forestry	-1.41%	0.46%	9.76%	0.31%	10.86%	0.69%
B Fishing	-0.08%	0.07%	0.17%	0.07%	0.08%	0.02%
C Mining and quarrying	0.55%	0.42%	0.25%	0.61%	0.10%	0.48%
D Manufacturing	12.06%	11.63%	0.58%	31.76%	1.43%	14.09%
E Electricity, gas and water supply	1.88%	1.34%	-0.14%	0.82%	0.15%	1.33%
F Construction	7.79%	7.11%	9.16%	3.05%	2.71%	6.61%
G Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods	43.22%	10.72%	6.71%	12.90%	5.70%	23.57%
H Hotels and restaurants	5.78%	1.69%	3.02%	0.93%	2.59%	3.31%
I Transport, storage and communication	6.81%	5.24%	2.24%	4.89%	0.99%	5.44%
J Financial intermediation	2.46%	12.33%	1.46%	32.07%	0.80%	10.57%
K Real estate, renting and business activities	16.39%	16.37%	41.68%	10.73%	33.38%	17.62%
L Public administration and defence; compulsory social security	0.89%	15.69%	2.48%	0.01%	0.09%	5.71%
M Education	0.22%	3.45%	0.39%	0.04%	0.27%	1.27%
N Health and social work	0.47%	10.19%	10.60%	0.08%	1.82%	4.25%
O Other community, social and personal service activities	2.51%	2.90%	3.21%	1.47%	1.77%	2.47%
P Activities of households	0.00%	0.01%	0.18%	0.00%	0.17%	0.02%
Q Extra-territorial organizations and bodies	-0.01%	0.01%	0.04%	0.01%	0.00%	0.00%
All other sectors/unknown	0.46%	0.37%	8.19%	0.25%	37.09%	2.54%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Domestic VAT is composed of €16,599m gross collection less refunds of €4,534m. VAT on imports are not included.

² The breakdown by trade sector for this tax heading is based on sectoral information associated with direct tax payments from the self-employed only, amounting to 88% of the total and is not available in respect of other subheads of non-PAYE income tax.

Net Yield 2008, €m	
VAT ¹	12,065
PAYE	10,069
IT ²	1,657
CT	5,071
CGT	1,424
Total	30,287

Excise

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Excise Duty on Beer

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Excise Licences

- Table EX20 Numbers and Net Receipts

1. Customs Duties and Excise Duties, are, generally speaking, imposed in respect of transactions or events and not by reference to any period of time. The general statistics of these duties, for any year, thus relate, broadly, to the actual cash receipts, etc., of revenue within that year.
2. In Tables relating to Excise duties the quantities of commodities shown as retained for home use (i.e. net quantities on which duty was paid after allowing for quantities on which duty was repaid, e.g. as drawback) in the respective financial years may differ from the quantities actually consumed in these years, owing to clearances being delayed or advanced, as the case may be, e.g., in anticipation of Budget changes or because of international developments.

MAIN EXCISE DUTY RATES

TABLE EX1

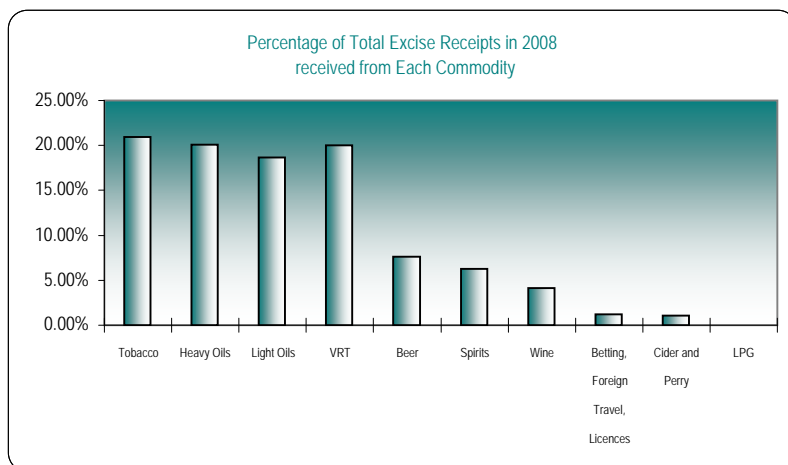
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COMMODITY TYPE	2006	2007	2008	2008
	€	€	€	€
ALCOHOL PRODUCTS TAX				
For alcohol products, the classification are those which apply since 1 July 2004, when the new Alcohol Products Tax law came into force. The classification of "Other Fermented Beverage" (with Cider and Perry as a sub-category) and the old "Made Wine" classification was abolished. There was however no change to the rate applied to any alcohol product as a result of this reclassification				
1 BEER (per hectolitre percent of alcohol) exceeding 1.2% vol but not exceeding 2.8% vol exceeding 2.8% vol	19.87	19.87	19.87	9.93 19.87
2 SPIRITS (per Litre of alcohol) (with effect from 1 July 1996) Not exceeding 5.5% volume (with effect from 1 July 1996)	39.25 39.25	39.25 39.25	39.25 39.25	39.25 39.25
3 WINE (per hectolitre) - Of an alcoholic strength by volume:				
Still and Sparkling not exceeding 5.5%	90.98	90.98	90.98	109.34
Still exceeding 5.5% but not exceeding 15%	273.00	273.00	273.00	328.09
Still exceeding 15%	396.12	396.12	396.12	476.06
Sparkling exceeding 5.5%	546.01	546.01	546.01	656.18
4 Other Fermented Beverages				
(a) CIDER AND PERRY (per hectolitre) - Of an alcoholic strength by volume:				
Still and Sparkling, not exceeding 2.8% vol				41.62
Still and Sparkling, exceeding 2.8% but not exceeding 6% vol				83.25
Still and Sparkling not exceeding 6%	83.25	83.25	83.25	
Still and Sparkling exceeding 6% but not exceeding 8.5%	192.47	192.47	192.47	192.47
Still exceeding 8.5%	273.00	273.00	273.00	273.00
Sparkling exceeding 8.5%	546.01	546.01	546.01	546.01
(b) Other than CIDER AND PERRY (per hectolitre) - Of an alcoholic strength by volume:				
Still and Sparkling not exceeding 5.5%	90.98	90.98	90.98	109.34
Still exceeding 5.5%	273.00	273.00	273.00	328.09
Sparkling exceeding 5.5%	546.01	546.01	546.01	656.18
5 Intermediate Beverages				
Still not exceeding 15%	273.00	273.00	273.00	328.09
Still exceeding 15%	396.12	396.12	396.12	476.06
Sparkling	546.01	546.01	546.01	656.18
TOBACCO PRODUCTS				
1 CIGARETTES				
Specific duty per 1,000 cigarettes	133.39	151.37	160.57	175.30
Ad Valorem duty as percent of retail price	18.32%	17.78%	17.92%	18.28%
2 CIGARS (per kilogram)	196.409	217.388	229.917	250.729
3 FINE CUT TOBACCO FOR ROLLING OF CIGARETTES (per kilogram)	165.740	183.443	194.016	211.578
4 OTHER SMOKING TOBACCO (per kilogram)	136.261	150.815	159.507	173.946
MINERAL OIL TAX				
MINERAL HYDROCARBON LIGHT OILS (per 1,000 Litres)				
1 LEADED PETROL	553.04	553.04	553.04	
2 UNLEADED PETROL	442.68	442.68	442.68	508.79
3 SUPER UNLEADED	547.79	547.79	547.79	
HYDROCARBON OILS OTHER SORTS (per 1,000 Litres)				
1 HEAVY OIL (AUTO DIESEL)	368.05	368.05	368.05	368.05
Auto Diesel - (non Low Sulphur) with effect from 1 March 2002	420.44	420.44	420.44	420.44
Auto Diesel - Scheduled passenger road transport services	22.72	22.72	22.72	22.72
2 HEAVY OIL (NON AUTO USE - REBATE RATE) Transport Services	47.36	47.36	47.36	47.36
KEROSENE (with effect from 1 December 1999)	16.00	0.00	0.00	0.00
3 FUEL OIL				
Industrial	14.78	14.78	14.78	14.78
For the use in the Generation of Electricity for sale	14.78	14.78	14.78	14.78
4 AUTO LPG AND METHANE	63.59	63.59	63.59	63.59
5 OTHER LPG	10.00	0.00	0.00	0.00
6 COAL (with effect from 01/07/2005)*				
For business use (per tonne)	4.18	4.18	4.18	4.18
For other use (per tonne)	8.36	8.36	8.36	8.36
10 Electricity (with effect from 01/10/2008)**				
For business use (per Megawatt hour)			0.50	0.50
For other use (per Megawatt hour)			1.00	1.00

EXCISE DUTY NET RECEIPTS

TABLE EX2

Head of Duty		2006	2007	2008
		€	€	€
Beer	Import	111,507,924	157,883,543	117,847,772
	Home	349,185,923	306,918,459	309,303,625
	Total	460,693,847	464,802,002	427,151,397
Cider and Perry	Import	8,476,685	9,289,639	8,579,299
	Home	60,699,512	59,007,261	51,976,398
	Total	69,176,197	68,296,900	60,555,698
Spirits	Import	145,154,076	165,241,257	157,109,812
	Home	192,886,205	202,317,032	193,800,889
	Total	338,040,281	367,558,289	350,910,701
Wine & Made Wine	Home & Import	207,155,402	229,325,135	229,128,346
	Home & Import	2,083,347	875,063	2,202,288
	Total	209,238,749	230,200,198	231,330,634
Tobacco	Import	1,058,637,555	1,154,976,838	1,170,678,101
	Home	44,702,612	37,000,027	312,310
	Total	1,103,340,167	1,191,976,865	1,170,990,411
Hydrocarbon Light Oils	Import	698,655,597	701,441,897	682,989,863
	Home	327,704,712	349,825,818	363,784,999
	Total	1,026,360,308	1,051,267,715	1,046,774,862
Hydrocarbon Oils Other Sorts	Import	752,743,628	741,754,881	743,897,224
	Home	362,135,962	410,998,019	379,426,801
	Total	1,114,879,590	1,152,752,900	1,123,324,025
LPG	Import	2,486,166	65,933	49,347
	Home	438,735	-	-
	Total	2,924,901	65,933	49,347
Vehicle Registration Tax				
	Total	1,287,407,855	1,406,055,634	1,120,777,384
SUBTOTAL	Import	2,984,817,032	3,159,979,122	3,110,279,764
	Home	2,627,244,862	2,772,997,314	2,421,584,695
	Total	5,612,061,895	5,932,976,436	5,531,864,459
Excise Duty on Premises or Activities				
		2006	2007	2008
		€	€	€
Betting		54,295,658	36,437,009	36,667,784
Bookmaking Premises		386,840	529,720	415,340
Clubs		458,960	449,640	452,610
Firearms Certificates		2,159,899	6,949,059	4,443,937
Firearm Dealers		15,897	32,018	71,804
Excise Duty on Public Dancing Licences etc.		11,189,946	10,241,220	10,377,810
Other Instances		-848	-50	0
Foreign Travel		-17,079	62	1,582
Licences		15,842,241	15,926,669	15,255,942
An Post		14,207	4,322	7,856
SUBTOTAL		84,345,721	70,569,669	67,694,667
TOTAL NET RECEIPTS		5,696,407,616	6,003,546,105	5,599,559,126



EXCISE DUTY ON BEER

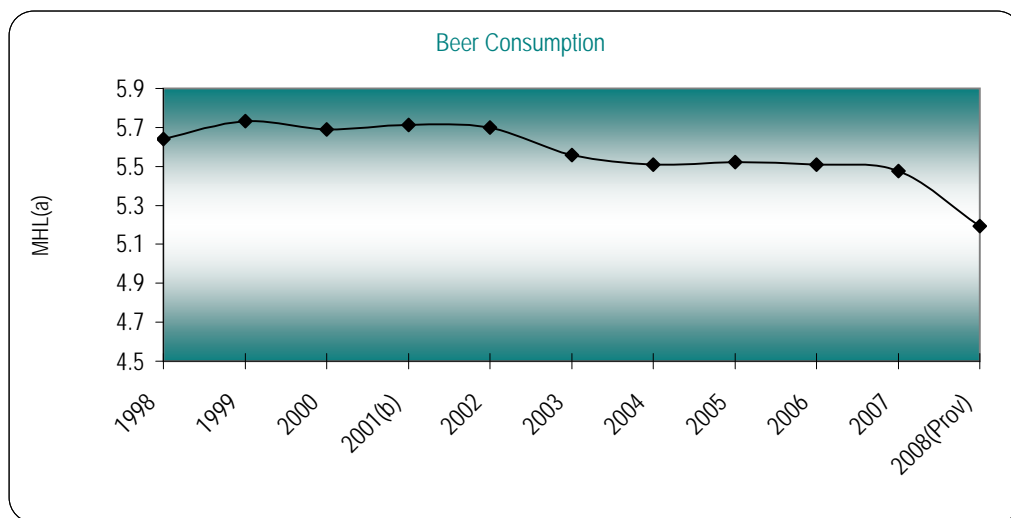
TABLE EX3

Net Duty Paid Quantities and Net Excise Receipts

Year	Home-Made	Imported	Home-Made and Imported		
	Net Duty Paid Quantities		MHL ^(a) (Retail)	Percent Change	Net Excise Receipts
	Litres of Alcohol	Litres of Alcohol			€
1998	21,176,302	2,404,749	5.641	4.0%	464,261,191
1999	21,560,795	2,463,133	5.734	1.6%	477,091,704
2000	21,095,782	2,744,641	5.690	-0.8%	475,915,278
2001 ^(b)	21,151,263	2,784,078	5.712	0.4%	435,645,313
2002	20,704,931	3,113,560	5.698	-0.3%	477,361,327
2003	19,583,068	3,643,664	5.557	-2.5%	455,390,018
2004	18,895,970	4,126,520	5.508	-0.9%	458,194,962
2005	18,178,583	4,906,708	5.523	0.3%	457,307,732
2006	17,396,184	5,628,763	5.508	-0.3%	460,693,847
2007	14,591,592	8,304,075	5.477	-0.6%	464,802,002
2008(Prov)	15,966,298	5,739,324	5.193	-5.2%	427,151,397

(a) MHL = Millions of Hectolitres.

(b) The receipts for 2001 are not directly comparable to 2000 due to the provision in the 2001 Finance Act to abolish the end year payment catch-up.



Note:
This figure does not include details of beer containing not more than 0.5% of alcohol by volume.

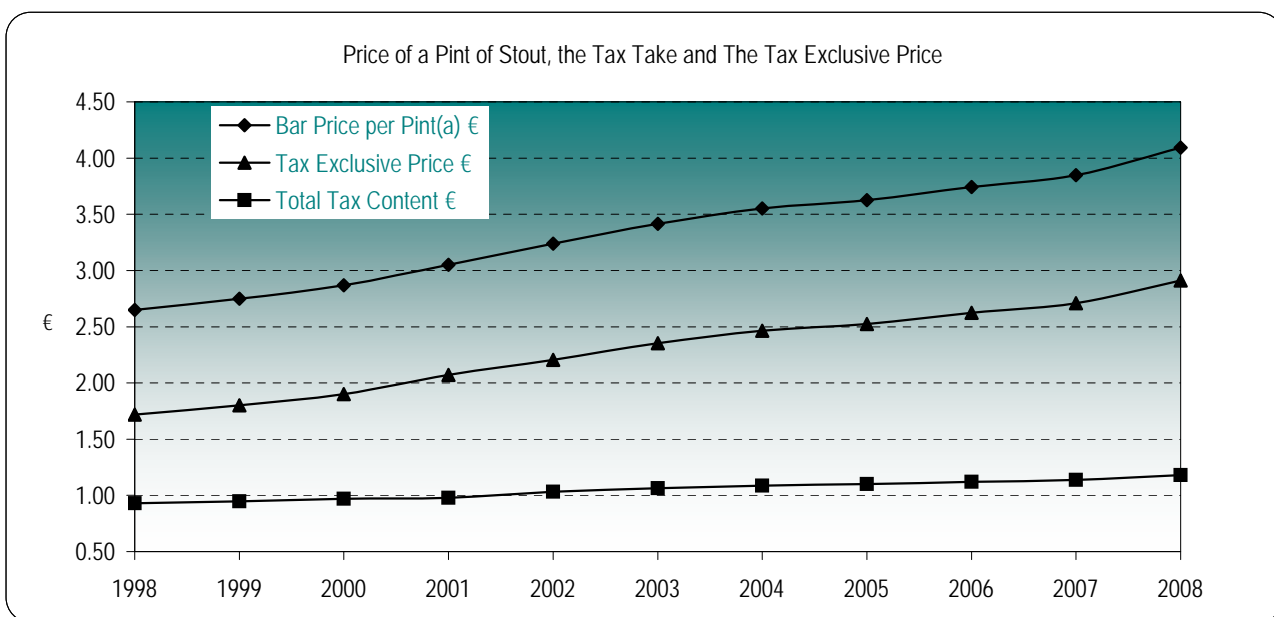
TABLE EX4

Incidence of Duty and VAT per Pint of Stout

Year (Mid Nov)	Bar Price per Pint(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax		Tax as a % of Price
							Exclusive Price €	Percent Change	
1998	2.65	2.7%	0.47	0.46	0.93	1.3%	1.72	3.5%	35.1%
1999	2.75	3.8%	0.47	0.48	0.95	1.9%	1.80	4.8%	34.5%
2000	2.87	4.4%	0.47	0.50	0.97	2.2%	1.90	5.5%	33.8%
2001	3.05	6.3%	0.47	0.51	0.98	1.1%	2.07	8.9%	32.1%
2002	3.24	6.2%	0.47	0.56	1.03	5.5%	2.21	6.6%	31.9%
2003	3.42	5.4%	0.47	0.59	1.06	3.0%	2.35	6.6%	31.1%
2004	3.55	4.0%	0.47	0.62	1.09	2.2%	2.46	4.7%	30.6%
2005	3.63	2.1%	0.47	0.63	1.10	1.2%	2.52	2.5%	30.3%
2006	3.74	3.3%	0.47	0.65	1.12	1.9%	2.62	3.9%	29.9%
2007	3.85	2.8%	0.47	0.67	1.14	1.6%	2.71	3.3%	29.6%
2008	4.09	6.4%	0.47	0.71	1.18	3.7%	2.91	7.5%	28.9%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1998-2008 44.2%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICE 54.5%
TAX EXCLUSIVE PRICE 69.4%
TAX CONTENT 26.9%



(a) Central Statistics Office National Average Retail Price

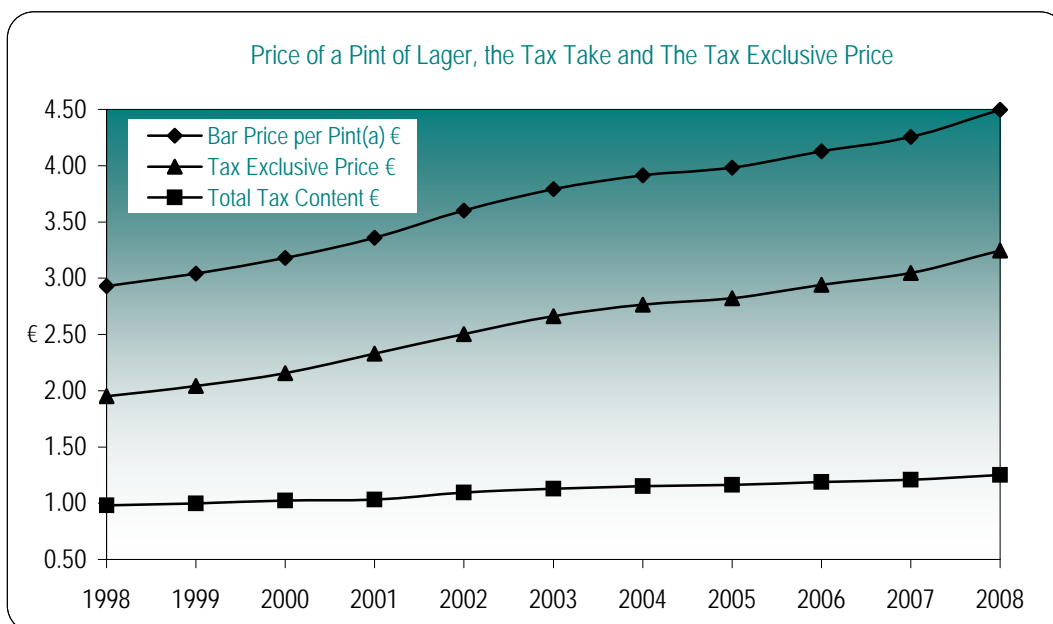
TABLE EX5

Incidence of Duty and VAT per Pint of Lager

Year (Mid Nov)	Bar Price			Tax					
	per Pint(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Exclusive Price €	Percent Change	Tax as a % of Price
1998	2.93	2.8%	0.47	0.51	0.98	1.4%	1.95	3.5%	33.4%
1999	3.04	3.8%	0.47	0.53	1.00	1.9%	2.04	4.7%	32.8%
2000	3.18	4.6%	0.47	0.55	1.02	2.4%	2.16	5.7%	32.2%
2001	3.36	5.7%	0.47	0.56	1.03	0.8%	2.33	8.0%	30.7%
2002	3.60	7.1%	0.47	0.62	1.10	6.3%	2.50	7.5%	30.4%
2003	3.79	5.3%	0.47	0.66	1.13	3.0%	2.66	6.3%	29.8%
2004	3.92	3.3%	0.47	0.68	1.15	1.9%	2.76	3.8%	29.4%
2005	3.98	1.7%	0.47	0.69	1.16	1.0%	2.82	2.0%	29.2%
2006	4.13	3.6%	0.47	0.72	1.19	2.2%	2.94	4.2%	28.8%
2007	4.26	3.1%	0.47	0.74	1.21	1.9%	3.05	3.6%	28.4%
2008	4.50	5.7%	0.47	0.78	1.25	3.5%	3.25	6.5%	27.8%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1998-2008 44.2%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICE 53.5%
TAX EXCLUSIVE PRICE 66.4%
TAX CONTENT 27.8%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON SPIRITS

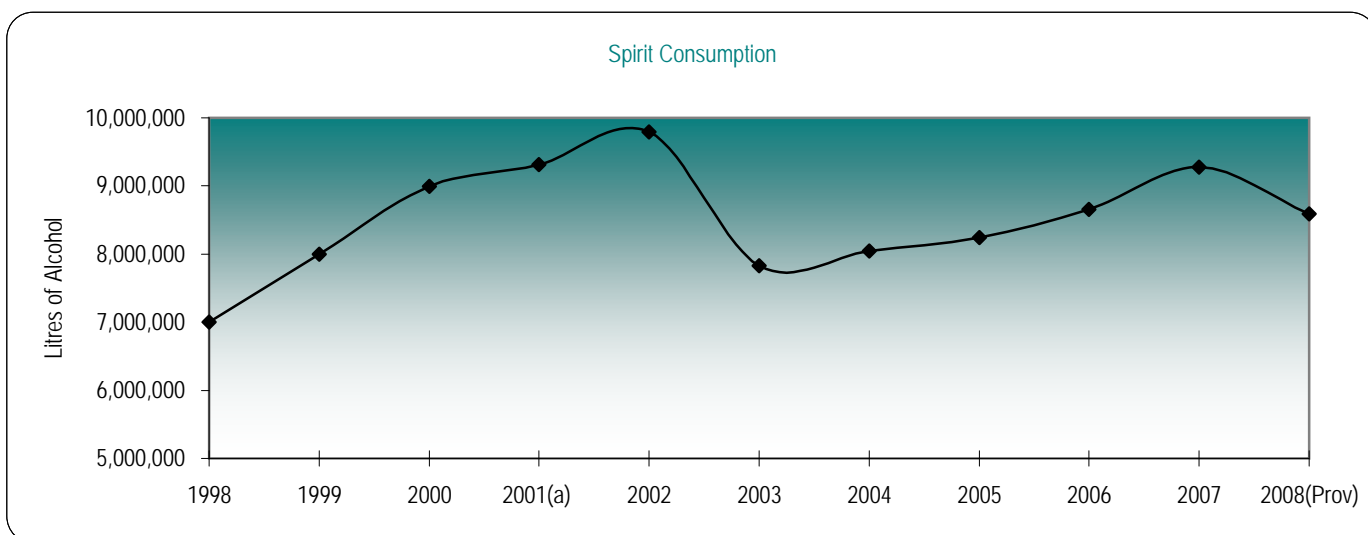
For excise purposes, the strength of spirits is expressed by reference to alcoholic strength by volume and the rates of excise duty in terms of alcoholic content. "Alcoholic strength by volume" means the ratio of the volume of alcohol present in a product at a temperature of 20°C to the total volume of the product at the same temperature, the ratio being expressed as a percentage and "alcohol" means pure ethyl alcohol.

TABLE EX6

Quantities Retained for Home Use and Net Excise Receipts

Year	Home-Made	Imported	Home Made and Imported		Net Excise Receipts €
	Quantity (Litres of Alcohol)	Quantity (Litres of Alcohol)	Total Quantity (Litres of Alcohol)	Percent Change	
1998	4,259,890	2,739,094	6,998,984	4.8%	187,488,053
1999	4,942,313	3,053,211	7,995,524	14.2%	217,950,162
2000	5,227,603	3,766,404	8,994,007	12.5%	247,086,036
2001 ^(a)	5,453,943	3,857,932	9,311,875	3.5%	220,918,042
2002	5,528,741	4,263,433	9,792,174	5.2%	266,461,434
2003	4,397,020	3,429,447	7,826,467	-20.1%	305,025,639
2004	4,483,198	3,566,251	8,049,449	2.8%	314,906,447
2005	4,719,672	3,522,485	8,242,157	2.4%	319,779,101
2006	4,909,376	3,743,038	8,652,414	5.0%	338,040,281
2007	5,208,496	4,065,576	9,274,072	7.2%	367,558,289
2008(Prov)	4,702,231	3,885,116	8,587,347	-7.4%	350,910,701

(a) The receipts for 2001 are not directly comparable to 2000 due to the provision in the 2001 Finance Act to abolish the end year payment catch-up.



Note:

The quantities shown do not include perfumed spirits, spirits delivered for methylation, scientific purposes fortifying wines or use in arts and manufacture, and other spirits (including spirits contained in goods) delivered without payment of duty.

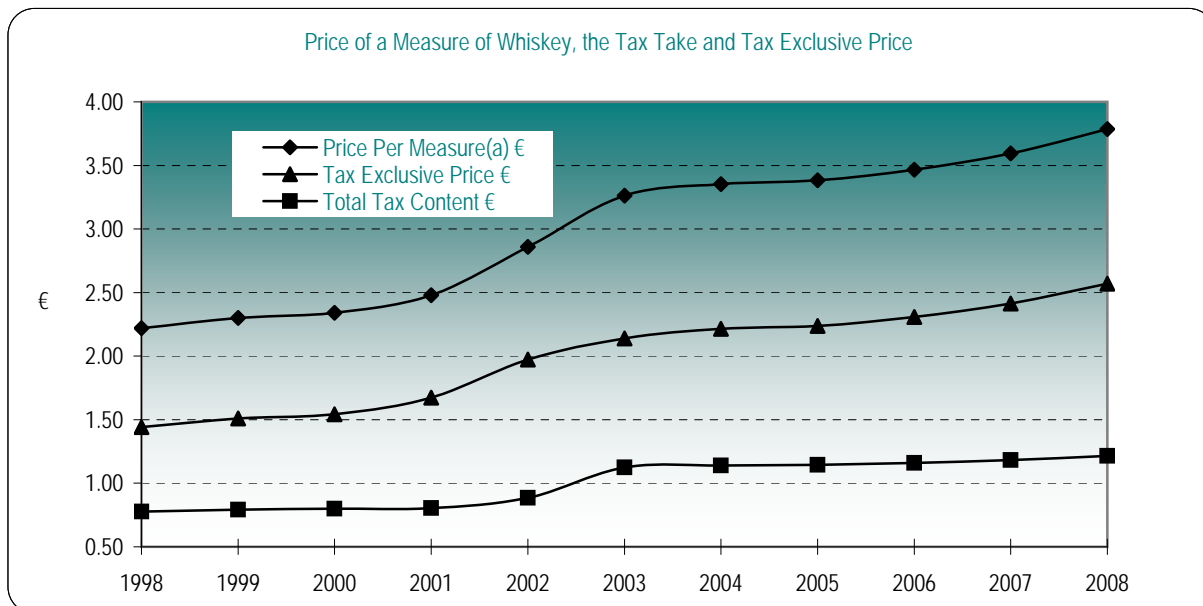
TABLE EX7

Incidence of Duty and VAT per Standard Measure of Whiskey

Year (Mid Nov)	Price Per Measure ^(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax		Tax as % of Price
							Exclusive Price €	Percent Change	
1998	2.22	3.3%	0.39	0.39	0.78	1.6%	1.44	4.2%	35.0%
1999	2.30	3.6%	0.39	0.40	0.79	1.8%	1.51	4.6%	34.4%
2000	2.34	1.7%	0.39	0.41	0.80	0.9%	1.54	2.2%	34.1%
2001	2.48	6.0%	0.39	0.41	0.81	0.9%	1.67	8.6%	32.5%
2002	2.86	15.3%	0.39	0.50	0.89	10.0%	1.97	17.9%	31.0%
2003	3.26	14.1%	0.56	0.57	1.12	26.8%	2.14	8.4%	34.4%
2004	3.35	2.8%	0.56	0.58	1.14	1.4%	2.21	3.5%	34.0%
2005	3.38	0.9%	0.56	0.59	1.14	0.5%	2.24	1.1%	33.8%
2006	3.47	2.5%	0.56	0.60	1.16	1.3%	2.31	3.1%	33.4%
2007	3.60	3.7%	0.56	0.62	1.18	1.9%	2.41	4.6%	32.9%
2008	3.79	5.3%	0.56	0.66	1.21	2.8%	2.57	6.5%	32.1%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1998-2008 44.2%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICES 70.5%
TAX EXCLUSIVE PRICES 78.2%
TAX CONTENT 56.2%



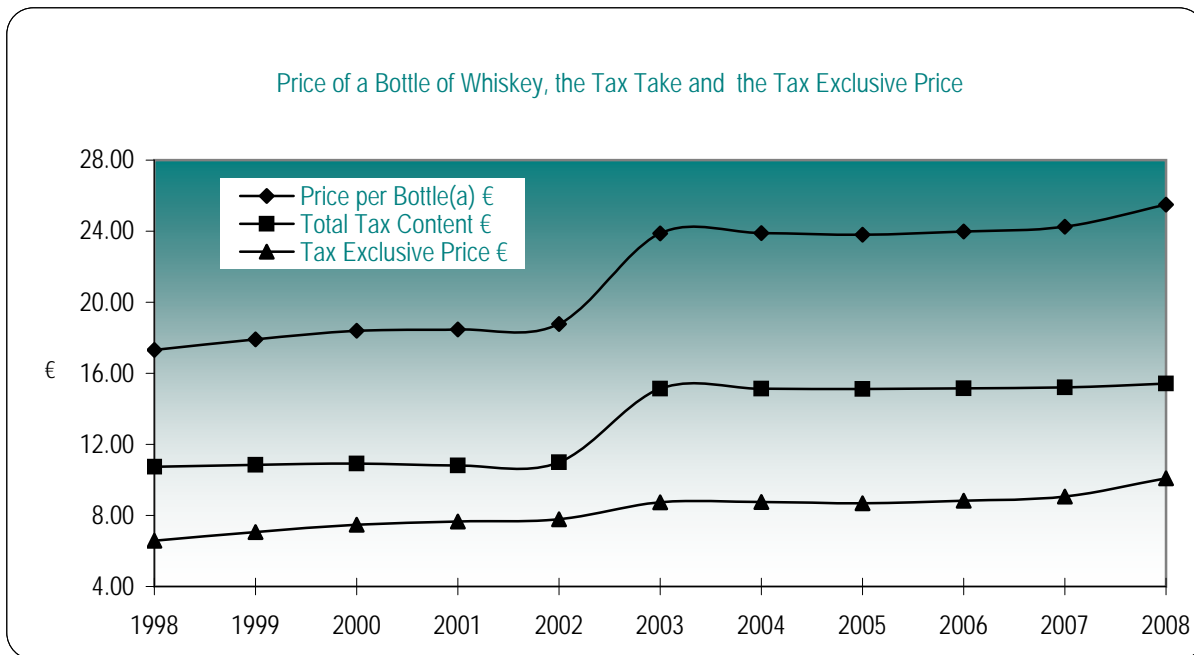
(a) Central Statistics Office National Average Retail Price

TABLE EX8
Incidence of Duty and VAT per Bottle of Whiskey

Year (Mid Nov)	Price per Bottle(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Tax as % of Price
1998	17.32	0.7%	7.73	3.01	10.74	0.2%	6.58	1.5%	62.0%
1999	17.91	3.4%	7.73	3.11	10.84	1.0%	7.07	7.4%	60.5%
2000	18.40	2.7%	7.73	3.19	10.93	0.8%	7.47	5.7%	59.4%
2001	18.46	0.3%	7.73	3.08	10.81	-1.1%	7.65	2.4%	58.6%
2002	18.78	1.7%	7.73	3.26	10.99	1.7%	7.79	1.8%	58.5%
2003	23.87	27.1%	10.99	4.14	15.13	37.7%	8.74	12.2%	63.4%
2004	23.89	0.1%	10.99	4.15	15.14	0.0%	8.75	0.2%	63.4%
2005	23.80	-0.4%	10.99	4.13	15.12	-0.1%	8.68	-0.9%	63.5%
2006	23.98	0.8%	10.99	4.16	15.15	0.2%	8.83	1.8%	63.2%
2007	24.26	1.1%	10.99	4.21	15.20	0.3%	9.06	2.6%	62.7%
2008	25.50	5.1%	10.99	4.43	15.42	1.4%	10.09	11.3%	60.4%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
 1998-2008 44.2%

INCREASE DURING PERIOD:
 TAX INCLUSIVE PRICES 47.2%
 TAX EXCLUSIVE PRICES 53.3%
 TAX CONTENT 43.6%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON WINE, INTERMEDIATE PRODUCTS AND OTHER FERMENTED BEVERAGES

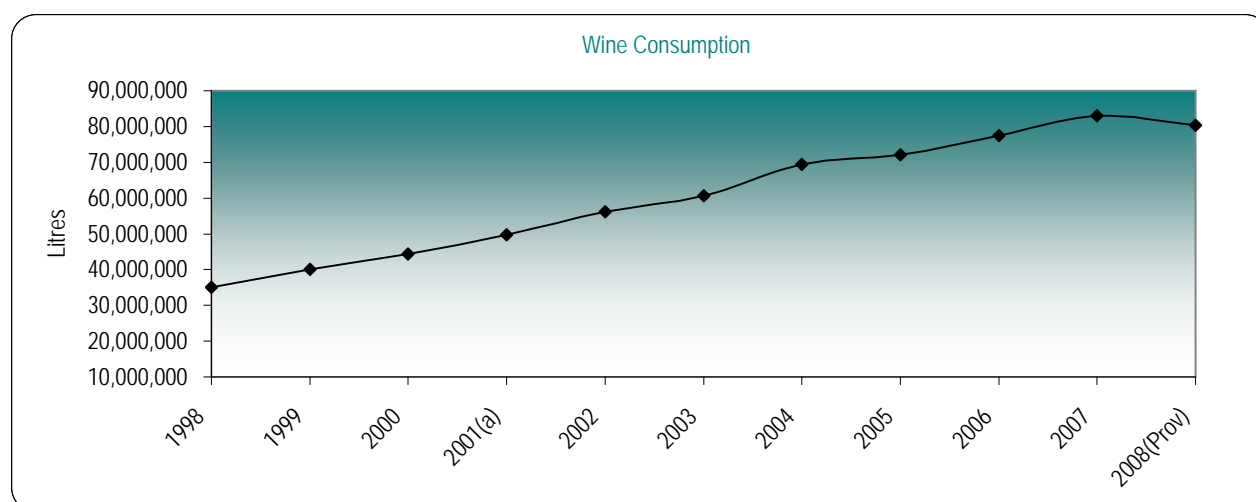
The rate of excise duty on wine and made wine is based on whether the product is still or sparkling and on its alcoholic strength by volume.

TABLE EX9
Quantities Retained for Home Use and Net Excise Receipts

Year	Still			Sparkling		Total Still and Sparkling	
	Not Exceeding		Exceeding	Quantity (Litres)	Quantity (Litres)	Percent Change	Net Excise Receipts €
	5.5% vol (a) (Litres)	15% vol (Litres)	15% vol (Litres)				
1998	987,887	32,592,002	976,898	586,128	35,142,915	16.0%	96,090,636
1999	1,257,641	36,760,611	1,066,250	1,017,409	40,101,911	14.1%	111,281,950
2000	1,085,239	41,472,130	1,112,702	625,364	44,295,435	10.5%	123,807,204
2001 ^(a)	1,223,067	46,736,550	1,053,043	780,582	49,793,242	12.4%	120,882,567
2002	1,022,520	52,998,528	1,145,821	1,011,540	56,178,409	12.8%	152,153,947
2003	852,392	57,683,520	1,014,299	1,163,615	60,713,826	8.1%	167,822,409
2004	3,146,815	63,815,451	1,050,539	1,381,047	69,393,852	14.3%	184,794,559
2005	3,434,070	66,051,582	1,061,403	1,638,350	72,185,404	4.0%	195,129,180
2006	3,749,160	70,553,564	1,086,559	2,010,883	77,400,166	7.2%	209,238,749
2007	4,501,303	74,974,084	1,185,249	2,310,533	82,971,169	7.2%	230,200,198
2008(Prov)	4,121,308	72,997,708	1,037,875	2,140,627	80,297,518	-3.2%	231,330,634

(a) The receipts for 2001 are not directly comparable to 2000 due to the provision in the 2001 Finance Act to abolish the end year payment catch-up.

(b) Following the reclassification of made wine and fortified wine in 2004 to intermediate products and fermented beverages, all of the products are listed according to alcohol strength.



The consumption of wine less than 5.5% prior to 2004 is not directly comparable to later years as prior to 2004 some of these low strength wines were included with the volumes of wines less than 15%.

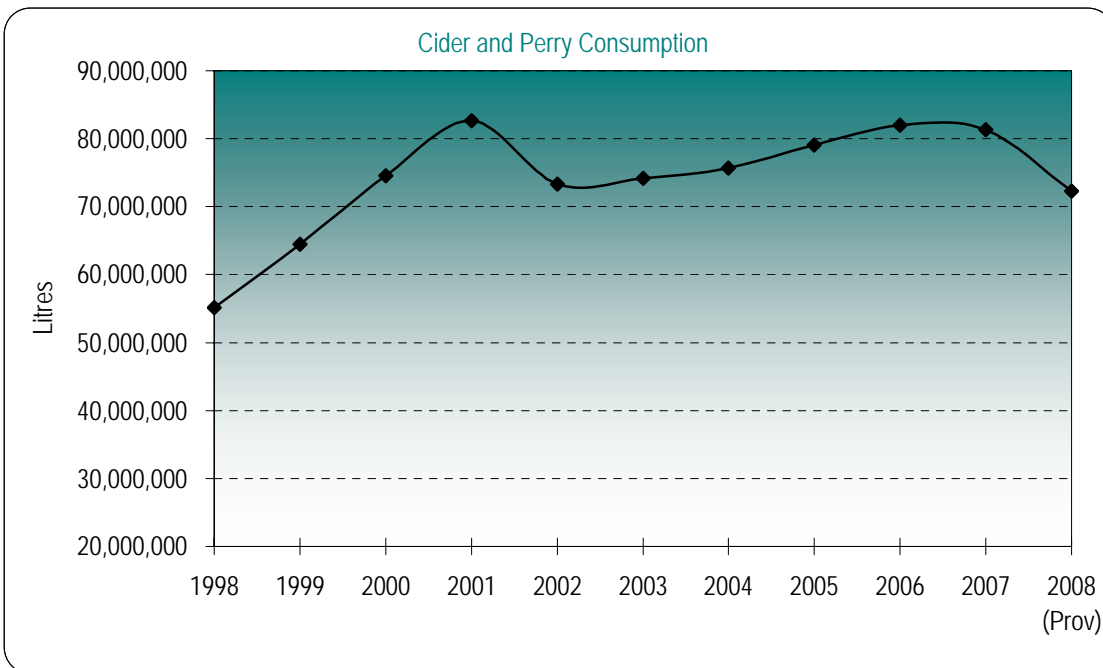
ALCOHOL PRODUCTS TAX (EXCISE DUTY) ON CIDER AND PERRY

The rate of excise duty on cider and perry is based on whether the product is still or sparkling and on its alcoholic strength by volume.

TABLE EX10

Quantities Retained for Home Use and Net Excise Receipts

Year	Home-Made	Imported	Home-Made and Imported		Net Excise Receipts €
	Quantity (Litres)	Quantity (Litres)	Total Quantity (Litres)	Percent Change	
1998	48,980,038	6,169,309	55,149,347	14.1%	24,396,915
1999	59,107,315	5,350,323	64,457,638	16.9%	28,659,818
2000	68,817,955	5,746,022	74,563,977	15.7%	33,349,778
2001	73,448,133	9,215,030	82,663,164	10.9%	36,118,748
2002	67,246,091	6,112,781	73,358,872	-11.3%	62,147,264
2003	67,350,082	6,819,080	74,169,162	1.1%	60,387,040
2004	68,276,626	7,359,790	75,636,416	2.0%	64,195,931
2005	70,795,146	8,244,618	79,039,764	4.5%	66,057,735
2006	71,835,871	10,139,831	81,975,702	3.7%	69,176,197
2007	70,169,343	11,118,758	81,288,101	-0.8%	68,296,900
2008 (Prov)	62,121,901	10,151,859	72,273,761	-11.1%	60,555,698



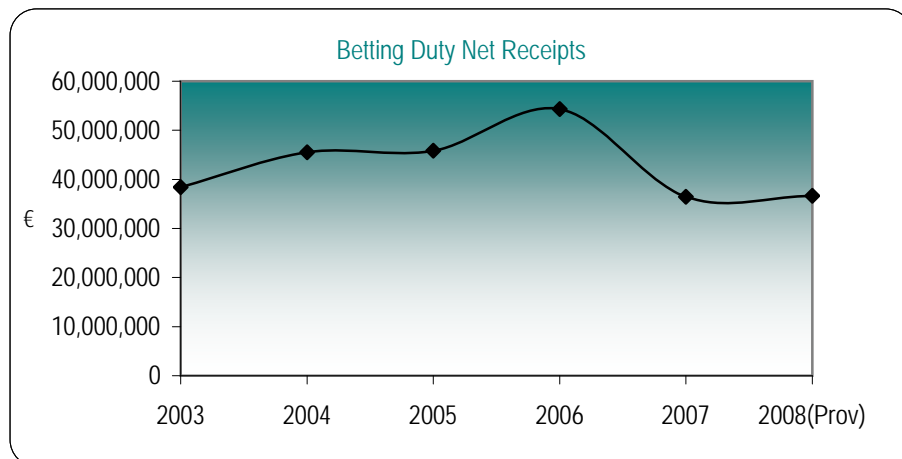
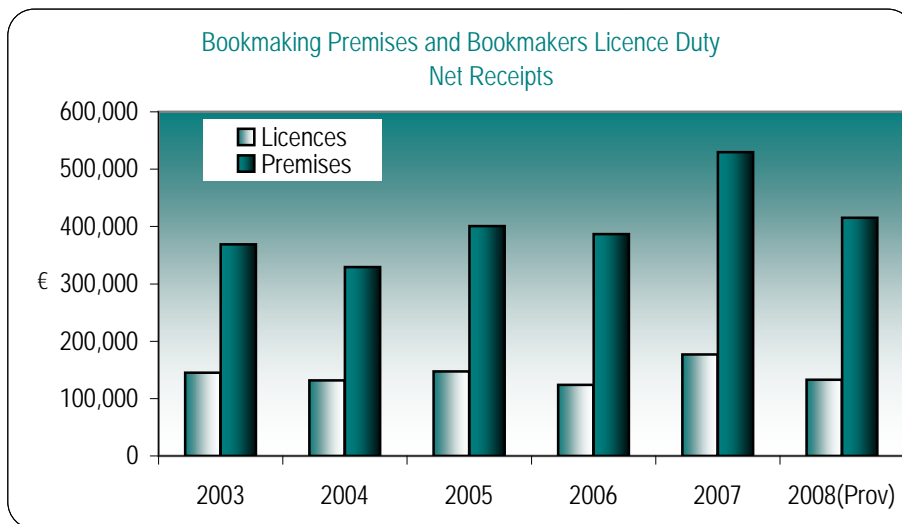
Betting Duty, Bookmaking Premises Duty and Bookmakers Licences Duty

Excise Duty is payable on bets entered into with a bookmaker. The rate of duty was 10% up to 1 July 1999 when it was reduced to 5%. The rate was reduced to 2% with effect from 1 May 2002 and to 1% from 1 July 2006. Bets on horse races or greyhounds coursing (including racing) contests made at the venue where the races or coursing take place, are exempt from this duty.

TABLE EX11

Betting Duty, Bookmaking Premises Duty and Bookmakers Licences Duty

Year	Betting Duty	Bookmakers Licences		Bookmaking Premises	
	Net Receipts €	Numbers issued	Net Receipts €	Numbers issued	Net Receipts €
2003	38,422,170	584	145,124	1,068	368,980
2004	45,552,353	535	131,474	948	329,080
2005	45,850,201	588	147,500	1,170	400,900
2006	54,295,658	496	123,750	1,151	386,840
2007	36,437,009	704	177,000	1,554	529,720
2008(Prov)	36,667,784	532	133,000	1,093	415,340



VEHICLE REGISTRATION TAX (VRT) ON MOTOR VEHICLES AND MOTOR CYCLES.

Vehicle Registration Tax is chargeable on registration of a motor vehicle in the State. All motor vehicles, other than those brought in temporarily by visitors, must be registered with the Revenue Commissioners, before licensing for road tax purposes.

Categories of Vehicles

"Categories A1, A2 and A3"	Cars
"Category B"	Car Derived Vans
"Category C"	Trucks, Large Vans, Pick-ups, Tractors and Buses
"Category D"	Vehicles other than the above such as Fire Engines, Ambulances and Road Rollers.

Per Table EX12, VRT is shown as an ad valorem duty based on the Open Market Selling Price for Categories A and B, VRT on Category C is shown as a fixed amount per vehicle. There is no VRT payable on Category D vehicles. The VRT on motor cycles is based on the cubic capacity of the engine.

Rate of VRT

Category of Vehicle	Rate
A1. with an engine cc less than or equal to 1400 c.c. To 30-6-08	- 22.50% of chargeable value or €315, whichever is greater.
A2 with an engine cc exceeding 1400c.c. and not To 30-6-08 exceeding 1900 c.c.	- 25.00% of chargeable value or €315, whichever is greater.
A3. with an engine cc exceeding 1900 c.c. To 30-6-08	- 30.00% of chargeable value or €315, whichever is greater.
B	- 13.30% of chargeable value or €125, whichever is greater.
C	- €50 per vehicle
D	- nil
Motorcycles with an internal combustion engine up to 350 c.c.	- €2.00 per c.c.
with an internal combustion engine exceeding 350 c.c.	- €2.00 per c.c. for the first 350 c.c. plus €1.00 for every additional c.c.
propelled by means other than internal combustion engine.	- equal to amount payable on a motorcycle propelled with an internal combustion engine with same power output.

Current CO2 based system for Cars

Since 1 July 2008, VRT payable on category A vehicles is no longer based on the engine size but rather on the level of CO2 emissions from the car. A seven-band CO2 emission system applies. VRT is now charged as a percentage of the OMSP in accordance with the following table:

VRT - percentage charged in accordance with emissions per kilometre

CO2 Emissions (CO2g/km)	VRT Rates
0 - 120g	14% of OMSP
More than 120g/km up to and including 140g/km	16% of OMSP
More than 140g/km up to and including 155g/km	20% of OMSP
More than 155g/km up to and including 170g/km	24% of OMSP
More than 170g/km up to and including 190g/km	28% of OMSP
More than 190g/km up to and including 225g/km	32% of OMSP
More than 225g/km	36% of OMSP

TABLE EX12
Motor Vehicle Registration Tax - Gross Registrations and Net Receipts

Year		Category A1		Category A2		Category A3		Total A1, A2 and A3		Category B		Category C		Cat. D	Category M		Total Net
		Cars up to 1400 cc		Cars 1401-1900 cc ⁽¹⁾		Cars over 1900 cc ⁽¹⁾				(Car Derived Vans)		(Commercial Vehicles)			(Motor Cycles)		Receipts
		Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	Reg.	€	€
1999	New	111,834	304,581,863	58,319	318,735,927	4,689	68,950,941	174,842	692,268,731	3,615	8,947,301	39,525	2,007,456	183	6,208	2,617,243	705,840,730
	Used	15,403	15,657,068	18,432	31,956,464	3,657	14,573,392	37,492	62,186,924	1,285	1,380,648	16,635	822,689	91	3,325	884,049	65,274,310
	Total	127,237	320,238,930	76,751	350,692,392	8,346	83,524,333	212,334	754,455,656	4,900	10,327,949	56,160	2,830,145	274	9,533	3,501,291	771,115,041
2000	New	150,795	425,673,696	74,387	419,347,706	6,357	100,120,378	231,539	945,141,780	3,345	8,062,560	48,645	2,470,656	218	8,898	3,653,589	959,328,585
	Used	9,716	9,461,993	12,195	18,167,826	2,982	11,391,308	24,893	39,021,127	1,094	1,174,710	13,020	661,280	130	3,633	1,066,357	41,923,473
	Total	160,511	435,135,689	86,582	437,515,533	9,339	111,511,685	256,432	984,162,907	4,439	9,237,270	61,665	3,131,936	348	12,531	4,719,945	1,001,252,058
2001	New	87,359	252,219,795	70,859	391,563,661	6,956	106,869,490	165,174	750,652,946	2,891	7,160,020	44,826	2,286,798	265	8,344	3,652,038	763,751,803
	Used	5,494	3,574,593	8,305	9,572,046	2,341	8,179,692	16,140	21,326,332	852	919,316	11,850	585,349	88	4,488	1,446,214	24,277,210
	Total	92,853	255,794,389	79,164	401,135,707	9,297	115,049,182	181,314	771,979,278	3,743	8,079,336	56,676	2,872,148	353	12,832	5,098,252	788,029,014
2002	New	78,138	236,090,266	70,890	405,488,685	7,285	114,757,314	156,313	756,336,265	2,999	7,972,100	40,527	1,997,236	298	6,332	2,740,562	769,046,163
	Used	3,906	2,019,110	7,280	9,575,377	2,652	9,195,392	13,838	20,789,879	992	1,051,400	11,280	548,740	92	4,272	1,134,480	23,524,499
	Total	82,044	238,109,376	78,170	415,064,062	9,937	123,952,706	170,151	777,126,144	3,991	9,023,500	51,807	2,545,976	390	10,604	3,875,042	792,570,662
2003	New	72,217	234,971,315	50,678	288,889,026	22,511	254,668,283	145,406	778,528,624	2,318	5,781,125	37,432	1,870,154	216	5,020	2,259,892	788,439,795
	Used	3,877	2,389,244	4,978	7,519,007	5,773	18,275,929	14,628	28,184,180	1,065	1,100,750	13,044	640,880	95	3,933	1,084,140	31,009,950
	Total	76,094	237,360,559	55,656	296,408,033	28,284	272,944,212	160,034	806,712,804	3,383	6,881,875	50,476	2,511,034	311	8,953	3,344,032	819,449,745
2004	New	70,707	238,128,163	58,828	343,062,874	24,962	295,466,377	154,497	876,657,414	3,100	8,549,311	37,315	1,868,471	323	3,851	2,176,629	889,251,825
	Used	6,046	4,511,483	8,715	18,130,459	8,812	30,725,134	23,573	53,367,076	1,428	1,616,041	15,469	764,350	76	3,606	974,109	56,721,576
	Total	76,753	242,639,646	67,543	361,193,332	33,774	326,191,511	178,070	930,024,490	4,528	10,165,352	52,784	2,632,821	399	7,457	3,150,738	945,973,401
2005	New	74,625	263,680,370	66,878	394,730,668	30,378	369,603,140	171,881	1,028,014,178	3,845	11,133,564	45,166	2,256,850	248	3,142	2,200,984	1,043,605,576
	Used	11,306	10,592,975	17,173	39,185,690	13,322	50,812,760	41,801	100,591,425	2,030	2,419,788	20,892	1,034,900	131	3,806	1,131,463	105,177,576
	Total	85,931	274,273,345	84,051	433,916,358	43,700	420,415,900	213,682	1,128,605,603	5,875	13,553,352	66,058	3,291,750	379	6,948	3,332,447	1,148,783,152
2006	New	76,791	271,099,248	66,620	397,748,211	34,854	442,378,609	178,265	1,111,226,068	5,667	19,039,186	49,479	2,460,505	241	3,166	2,383,024	1,135,108,783
	Used	14,556	15,364,741	24,052	59,207,234	17,719	71,708,505	56,327	146,280,480	2,432	3,622,097	25,040	1,242,300	93	4,002	1,154,195	152,299,072
	Total	91,347	286,463,989	90,672	456,955,445	52,573	514,087,114	234,592	1,257,506,548	8,099	22,661,283	74,519	3,702,805	334	7,168	3,537,219	1,287,407,855
2007	New	78,189	287,187,235	71,723	435,296,990	36,929	486,839,091	186,841	1,209,323,316	5,109	16,996,214	52,843	2,640,400	259	3,551	2,883,926	1,231,843,856
	Used	13,150	14,075,717	26,000	64,556,448	20,389	88,453,547	59,539	167,085,712	2,767	4,698,217	22,511	1,114,950	102	4,434	1,312,898	174,211,777
	Total	91,339	301,262,952	97,723	499,853,438	57,318	575,292,639	246,380	1,376,409,029	7,876	21,694,431	75,354	3,755,350	361	7,985	4,196,824	1,406,055,634
2008(Prov)	New	62,134	222,825,355	60,736	340,233,436	29,078	347,314,136	151,948	910,372,927	3,825	12,669,089	36,523	1,824,950	248	3,199	2,486,652	927,353,618
	Used	11,374	13,807,306	26,660	65,437,157	23,617	107,360,270	61,651	186,604,733	2,484	4,190,274	21,530	1,068,000	117	5,026	1,560,759	193,423,766
	Total	73,508	236,632,661	87,396	405,670,593	52,695	454,674,406	213,599	1,096,977,660	6,309	16,859,363	58,053	2,892,950	365	8,225	4,047,411	1,120,777,384

(1) Prior to 1 Jan 2003 motor cars with an engine capacity greater than 1900cc and less than 2000cc were registered in Category A2.
Note: The registrations shown are gross i.e. they include those vehicle registrations which are exempt from VRT.

TABLE EX12A
Motor Car Registration Tax - Gross Registrations 2008

New Cars - VRT Engine CC System - January to June 2008

	Category A1 Cars up to 1400	Category A2 Cars 1401-1900 cc	Category A3 Cars over 1900 cc	Total A1, A2 and A3
Bands gCO2/km	Registrations	Registrations	Registrations	Registrations
Total	52,844	49,403	22,102	124,349

New Cars - VRT CO2 Emission Based System - July to December 2008

	Category A1 Cars up to 1400	Category A2 Cars 1401-1900 cc	Category A3 Cars over 1900 cc	Total A1, A2 and A3
Bands gCO2/km	Registrations	Registrations	Registrations	Registrations
A1 (0 - 120)	1,148	1,555	37	2,740
A2 (121-140)	5,593	5,317	1,825	12,735
A3 (141-155)	1,709	2,207	2,761	6,677
A4 (156-170)	822	1,498	901	3,221
A5 (171-190)	17	682	985	1,684
A6 (191-225)	1	68	397	466
A7 (> 225)	0	6	70	76
Total	9,290	11,333	6,976	27,599
Total New Cars for Full Year	62,134	60,736	29,078	151,948

Used Cars - VRT Engine CC System - January to June 2008

	Category A1 Cars up to 1400	Category A2 Cars 1401-1900 cc	Category A3 Cars over 1900 cc	Total A1, A2 and A3
Bands gCO2/km	Registrations	Registrations	Registrations	Registrations
Total	6,720	14,643	12,524	33,887

Used Cars - VRT CO2 Emission Based System - July to December 2008

	Category A1 Cars up to 1400	Category A2 Cars 1401-1900 cc	Category A3 Cars over 1900 cc	Total A1, A2 and A3
Bands gCO2/km	Registrations	Registrations	Registrations	Registrations
A1 (0 - 120)	397	232	11	640
A2 (121-140)	1,099	3,057	429	4,585
A3 (141-155)	1,222	4,286	4,203	9,711
A4 (156-170)	1,590	1,662	2,077	5,329
A5 (171-190)	218	1,851	1,473	3,542
A6 (191-225)	40	649	1,383	2,072
A7 (> 225)	88	280	1,517	1,885
Total	4,654	12,017	11,093	27,764
Total Used Cars for Full Year	11,374	26,660	23,617	61,651

EXCISE DUTY ON MINERAL HYDROCARBON LIGHT OILS

TABLE EX13

Quantities Retained for Home Use and Net Excise Receipts

Year	Leaded Petrol Quantity (Litres '000)	Unleaded Petrol Quantity (Litres '000)	Super Plus Unleaded ^(a) Quantity (Litres '000)	Aviation Gasoline Quantity (Litres '000)	MHLO Quantities and Receipts Totals		
					Quantity (Litres '000)	% Change	Net Excise Receipts €
1998	270,880	1,439,227	35,481	1,004	1,746,592	11.6%	676,986,641
1999	145,885	1,719,089	28,752	1,570	1,895,296	8.5%	720,423,013
2000	562	1,953,652	61,602	1,794	2,017,611	6.5%	754,836,182
2001	-	2,044,439	20,792	1,897	2,067,128	2.5%	725,253,938
2002	-	2,120,055	10,588	1,683	2,132,326	3.2%	854,233,407
2003	-	2,114,341	7,659	1,959	2,123,959	-0.4%	853,784,336
2004	-	2,187,822	5,826	2,031	2,195,679	3.4%	970,701,504
2005	-	2,264,172	2,151	1,946	2,268,269	3.3%	1,001,879,285
2006	-	2,330,103	409	2,064	2,332,576	2.8%	1,026,360,308
2007	-	2,377,322	406	2,096	2,379,823	2.0%	1,051,267,715
2008(Prov)	4	2,310,390	302	1,743	2,312,439	-2.8%	1,046,774,862

(a) A separate excise rate for super plus unleaded petrol was introduced with effect from 1st September 1996 and clearances only refer from that date on.

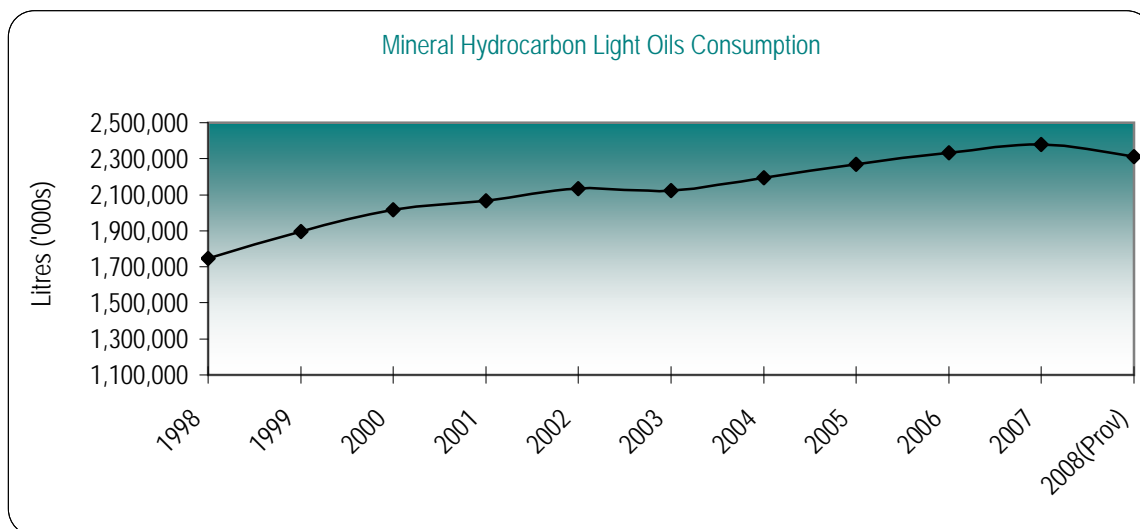


TABLE EX14
Incidence of Duty and VAT Per Litre of Unleaded Petrol

Year (Mid Nov)	Price per Litre(a) (Cent)	Percent Change	Excise Content (Cent)	VAT Content (Cent)	Total Tax Content (Cent)	Percent Change	Tax Exclusive Price (Cent)	Percent Change	Tax as a % of Price
1998	73.1	-5.9%	37.39	12.69	50.08	-1.6%	23.06	-14.1%	68.5%
1999	81.0	10.8%	37.39	14.06	51.45	2.7%	29.56	28.2%	63.5%
2000	95.5	17.9%	37.39	16.57	53.96	4.9%	41.53	40.5%	56.5%
2001	78.6	-17.7%	34.85	13.10	47.95	-11.1%	30.65	-26.2%	61.0%
2002	89.0	13.2%	40.14	15.45	55.58	15.9%	33.42	9.0%	62.5%
2003	85.6	-3.8%	40.14	14.86	54.99	-1.1%	30.61	-8.4%	64.2%
2004	100.8	17.8%	44.27	17.49	61.76	12.3%	39.04	27.5%	61.3%
2005	109.4	8.5%	44.27	18.99	63.25	2.4%	46.15	18.2%	57.8%
2006	103.0	-5.9%	44.27	17.88	62.14	-1.8%	40.86	4.7%	60.3%
2007	119.4	15.9%	44.27	20.72	64.99	4.6%	54.41	33.2%	54.4%
2008	111.5	-6.6%	50.88	19.35	70.23	8.1%	41.27	-24.1%	63.0%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

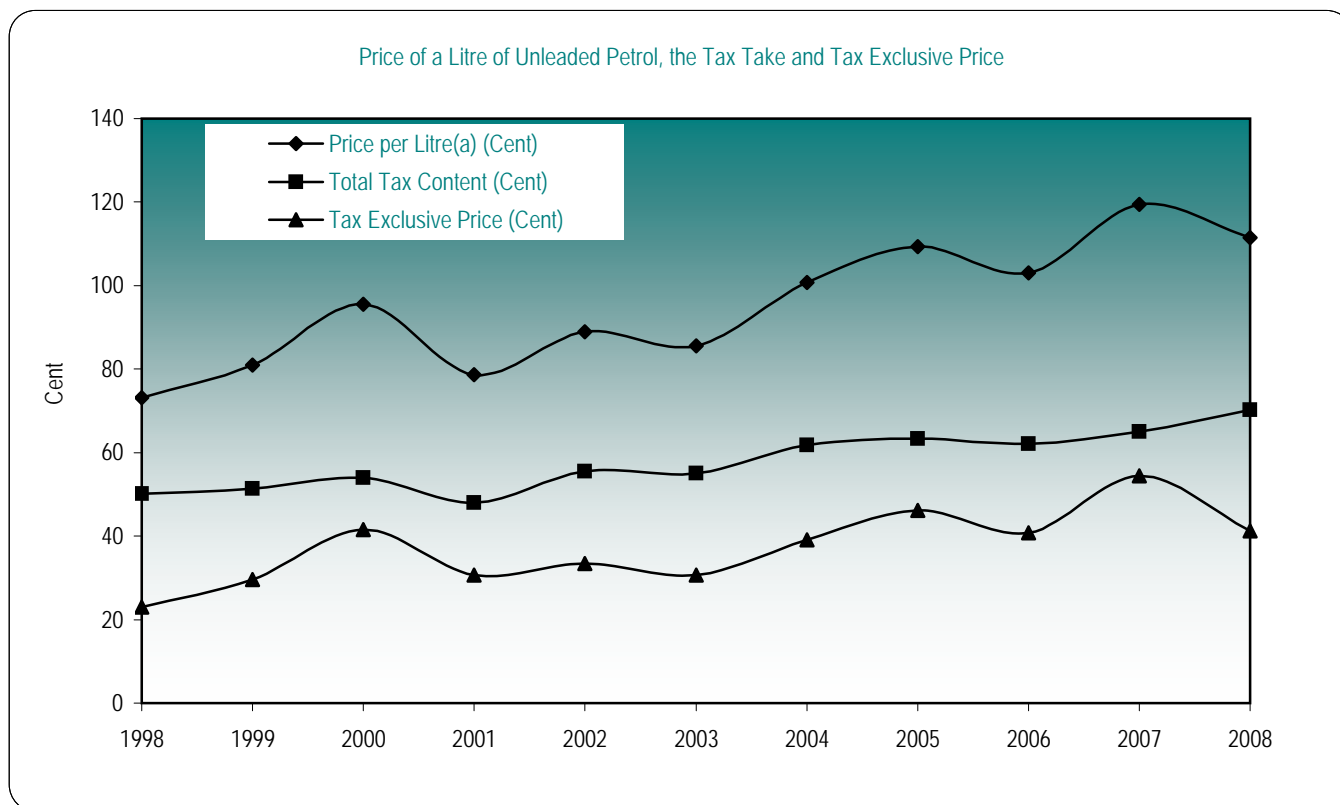
1998-2008 44.2%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 52.5%

TAX EXCLUSIVE PRICE 79.0%

TAX CONTENT 40.2%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON HYDROCARBON OILS OTHER SORTS

The oils referred to in this Table include diesel oil, kerosene, fuel and lubricating oils and white spirit. Only oils for use as fuel in road motor vehicles bear the duty in full but partial repayment is made on such oil used in passenger road transport.

TABLE EX15

Quantities Retained for Home Use and Net Excise Receipts

Year	Auto Diesel		Other Oils ^{(a)(b)}		Other Oils ^(c)		Fuel Oil Used in the Manufacture of Alumina ^(d)	Residual Fuel Oil Generation of Electricity for Sale	Residual Fuel Oil Other Purposes	Residual Fuel Oil	Total Hydrocarbon Oils Other Sorts			
	Quantity (Litres '000)	Auto Diesel % Change	Net Excise Receipts €	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Percent Change	Net Excise Receipts €
1998	1,618,396	18.2%	509,234,728	2,067,897	95,282,481	-	-	331,093	1,086,955	331,145	19,046,503	5,435,486	17.2%	623,563,712
1999	1,852,470	14.5%	583,307,332	1,567,061	70,432,800	706,406	33,724,243	338,292	1,307,962	340,078	22,135,634	6,112,270	12.5%	709,600,010
2000	1,991,424	7.5%	623,960,807	1,595,707	71,956,051	788,904	25,483,634	367,185	1,131,777	311,278	19,384,059	6,186,276	1.2%	740,784,550
2001	2,150,116	8.0%	519,487,873	1,629,694	72,955,320	950,223	30,195,406	342,001	1,223,991	373,206	21,359,044	6,669,231	7.8%	643,997,643
2002	2,262,994	5.2%	660,216,592	1,546,867	65,990,577	939,289	29,806,040	328,384	933,396	266,906	16,160,307	6,277,836	-5.9%	772,173,515
2003	2,298,884	1.6%	731,464,128	1,564,981	69,610,348	983,414	31,095,137	356,927	521,031	271,313	10,453,038	5,996,551	-4.5%	842,622,651
2004	2,443,984	6.3%	870,734,501	1,581,434	70,879,147	1,052,520	33,458,184	326,994	750,955	198,877	12,415,116	6,354,764	6.0%	987,486,948
2005	2,595,633	6.2%	920,482,423	1,645,479	72,930,000	1,080,818	33,660,000	344,197	678,235	251,115	13,430,000	6,595,477	3.8%	1,040,502,423
2006	2,836,306	9.3%	1,016,729,065	1,652,547	68,779,311	1,126,310	18,020,958	255,256	717,260	167,211	11,350,256	6,754,889	2.4%	1,114,879,590
2007	3,025,245	6.7%	1,076,256,203	1,592,466	68,092,313	1,124,404	-	223,999	413,781	155,428	8,404,384	6,535,323	-3.3%	1,152,752,900
2008(Prov)	2,959,933	-2.2%	1,051,860,173	1,503,332	65,207,804	1,202,471	-	212,114	269,475	153,804	6,256,049	6,301,128	-3.6%	1,123,324,025

(a) These oils are used mainly for agriculture, industrial and heating purposes.

(b) There is a full repayment of duty on these oils when used in the engines of sea fishing boats and a partial repayment when used in horticulture production.

(c) This category refers to Kerosene only. Prior to 1999 clearances of Kerosene are included with Other Oils (a)(b). A separate excise rate for Kerosene was introduced with effect from 1 December 1999.

(d) A full rebate of duty is allowed on this oil.

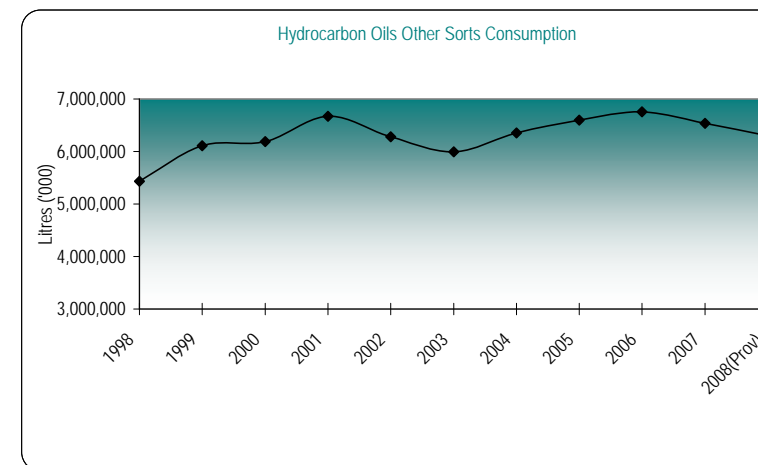


TABLE EX16

Incidence of Duty and VAT Per Litre of Auto Diesel

Year (Mid Nov)	Price per Litre(a) (Cent)	Percent Change	Excise Content (Cent)	VAT Content (Cent)	Total Tax Content (Cent)	Percent Change	Tax Exclusive Price (Cent)	Percent Change	Tax as a % of Price
1998	68.8	-6.9%	32.52	11.94	44.47	-1.9%	24.35	-14.7%	64.6%
1999	74.4	8.1%	32.52	12.91	45.43	2.2%	28.98	19.0%	61.1%
2000	94.6	27.1%	32.52	16.42	48.94	7.7%	45.66	57.6%	51.7%
2001	73.4	-22.4%	24.90	12.23	37.14	-24.1%	36.25	-20.6%	50.6%
2002	79.7	8.6%	30.19	13.83	44.03	18.6%	35.67	-1.6%	55.2%
2003	78.4	-1.6%	32.67	13.61	46.28	5.1%	32.12	-10.0%	59.0%
2004	98.6	25.8%	36.81	17.11	53.92	16.5%	44.68	39.1%	54.7%
2005	109.7	11.3%	36.81	19.04	55.84	3.6%	53.86	20.5%	50.9%
2006	102.7	4.2%	36.81	17.82	54.63	1.3%	48.07	7.6%	53.2%
2007	118.2	15.1%	36.81	20.51	57.32	4.9%	60.88	26.6%	48.5%
2008	113.0	-4.4%	36.81	19.61	56.42	-1.6%	56.58	-7.1%	49.9%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

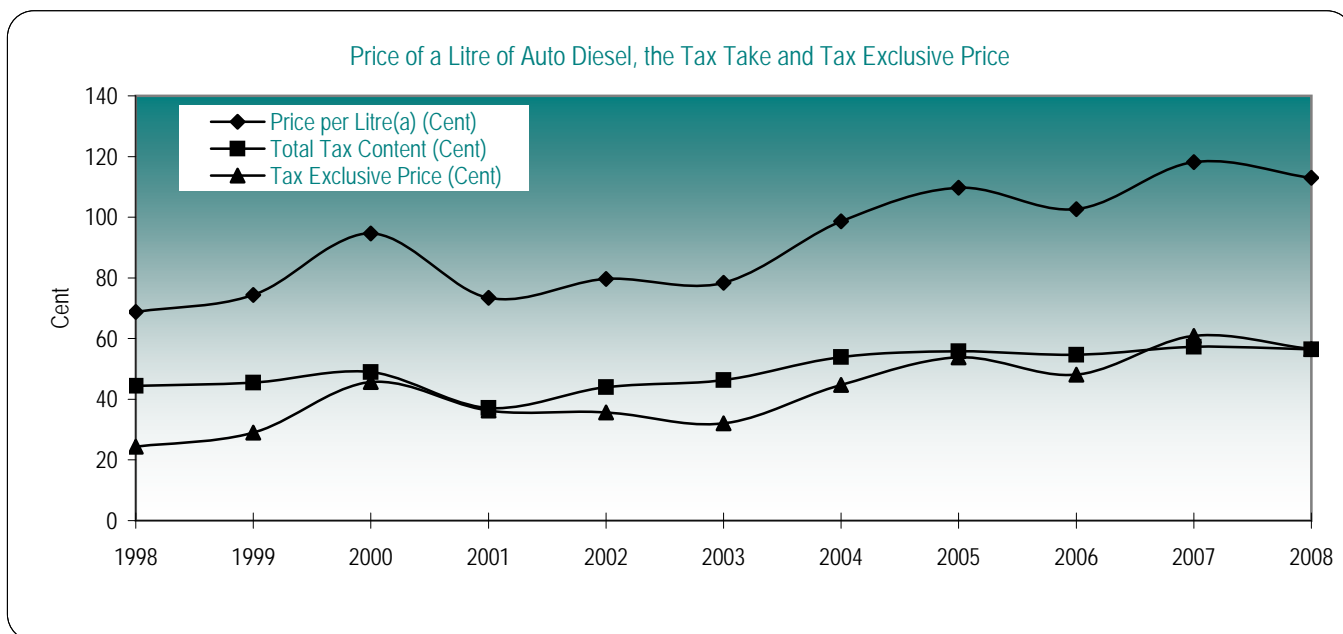
1998 - 2008 44.2%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 64.2%

TAX EXCLUSIVE PRICE 132.3%

TAX CONTENT 26.9%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON GASEOUS HYDROCARBONS IN LIQUID FORM (LPG)

TABLE EX17

Quantities Retained for Home Use and Net Excise Receipts

Year	Fully Duty Paid		Partly Rebated ^(a)		Total	
	Quantity (Litres '000)	Net Receipts €	Quantity (Litres '000)	Net Receipts €	Quantity (Litres '000)	Net Receipts €
1998	5,182	366,718	268,464	4,874,564	273,646	5,241,282
1999	4,234	262,993	260,064	4,684,455	264,298	4,947,448
2000	3,577	296,056	284,589	5,015,158	288,166	5,311,214
2001	2,571	135,688	277,311	4,971,042	279,882	5,106,730
2002	2,256	107,602	267,218	4,769,503	269,474	4,877,105
2003	1,958	93,663	273,674	4,970,760	275,632	5,064,423
2004	1,748	77,343	279,022	5,078,898	280,770	5,156,241
2005	1,930	108,426	277,083	5,404,755	279,013	5,513,181
2006	1,505	95,672	276,307	2,829,229	277,812	2,924,901
2007	1,037	65,933	278,852	-	279,889	65,933
2008 (Prov)	799	49,347	241,613	-	242,411	49,347

(a) This rate applies to LPG for non automotive use. With effect from 1 July 1991, there is a partial rebate on LPG used in horticultural production.

EXCISE DUTY ON TOBACCO PRODUCTS

€

Excise duty on cigarettes consists of a specific rate of duty levied per one thousand cigarettes together with a fixed percentage of the price at which the cigarettes are sold by retail. All other tobacco products are charged at a specific rate of duty per kilogram.

TABLE EX18

Quantities Retained for Home Use and Net Excise Receipts

Cigarettes										
Year	Quantity		Receipts €	Cigars Quantity - Kgs	Other Tobacco Products		Other Smoking Quantity - Kgs	Total Other Tobacco		Total Net Receipts €
	000's	Percent Change			Quantity - Kgs	Receipts		Quantity - Kgs	Receipts	
1998	6,422,783	2.4%	753,895,315	80,313	116,007	70,506	265,226	28,699,359	782,594,673	
1999	6,868,335	6.9%	830,507,274	79,777	126,128	65,878	271,783	31,004,790	861,512,064	
2000	6,848,022	-0.3%	923,092,056	81,644	123,897	60,823	266,364	35,560,329	958,652,385	
2001	6,771,984	-1.1%	1,102,290,292	82,644	147,165	60,305	290,114	39,533,438	1,141,823,730	
2002	7,015,554	3.6%	1,099,474,355	79,277	135,569	52,570	267,416	37,842,856	1,137,317,211	
2003	6,295,263	-10.3%	1,119,452,754	75,965	111,904	47,129	234,998	37,795,038	1,157,247,791	
2004	5,330,593	-15.3%	1,024,589,939	56,090	112,321	38,859	207,270	34,562,167	1,059,152,106	
2005	5,514,228	3.4%	1,053,565,948	48,761	95,971	38,658	183,390	25,985,239	1,079,551,186	
2006	5,604,884	1.6%	1,071,394,609	47,164	109,464	33,825	190,453	31,948,391	1,103,340,167	
2007	5,401,702	-3.6%	1,154,976,838	46,622	122,848	32,388	201,858	37,000,027	1,191,976,865	
2008 Prov	4,940,567	-8.5%	1,131,532,463	44,290	128,502	25,971	198,763	39,457,948	1,170,990,411	

Note:

From 25 February 1993, Other Tobacco Products were reclassified into two new categories, (1) "Fine Cut Tobacco" replaced the existing category "Other Tobacco" and 2) "Other Smoking Tobacco" replaced "Sweetened Tobacco", ("Hard Pressed" and "Other Pipe."

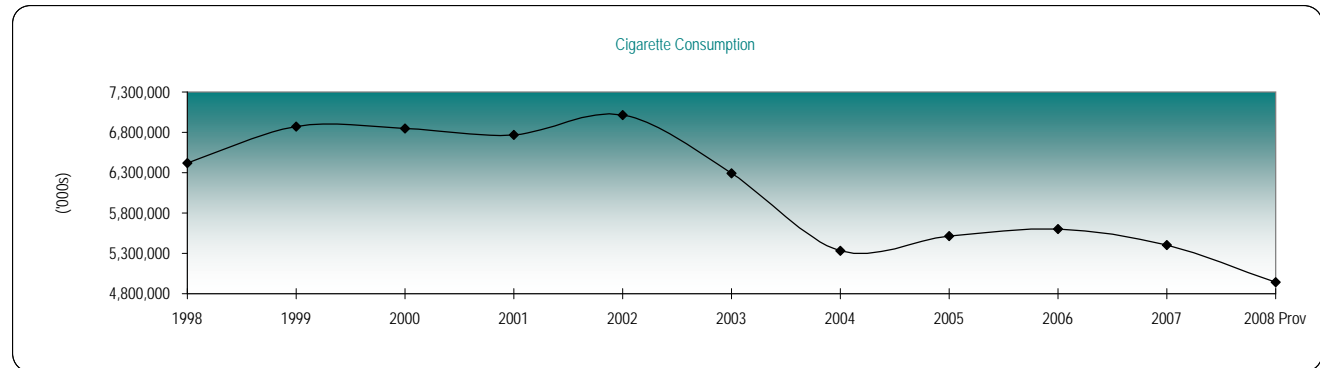


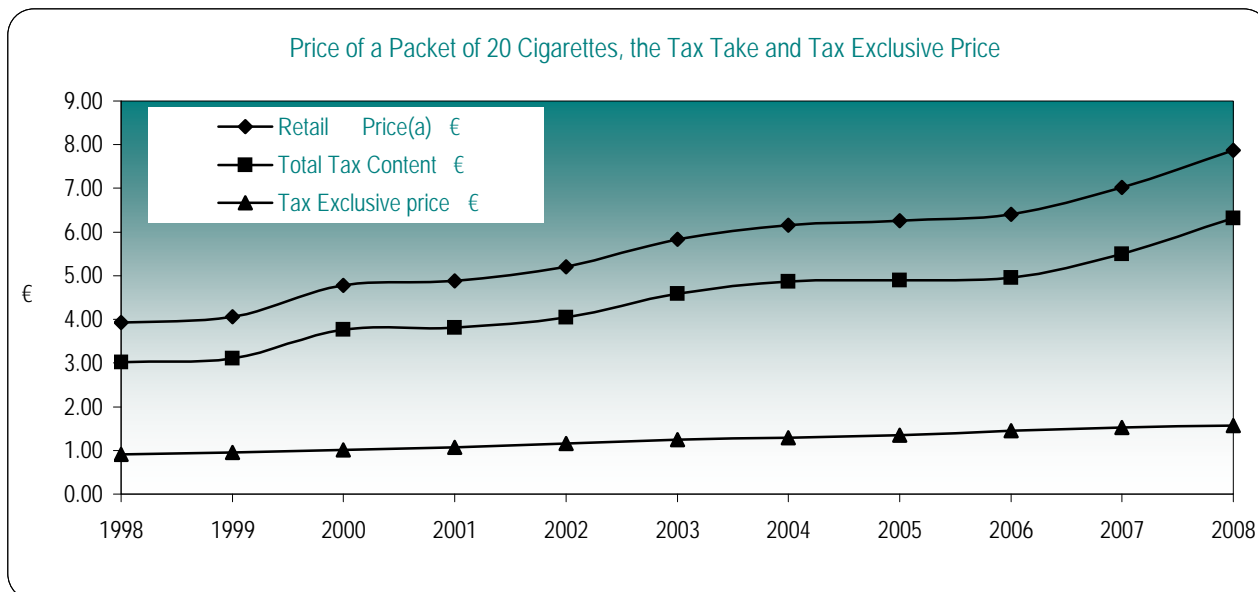
TABLE EX19

Incidence of Duty and VAT Per Packet of 20 Cigarettes

Year (Mid Nov)	Retail Price(a)	Percent Change	Excise Content			VAT Content	Total Tax Content	Percent Change	Tax Exclusive price	Percent Change	Total Tax as % of price
	€		Specific €	Ad Valorem €	Total €	€	€	€			
1998	3.93	4.8%	1.65	0.69	2.34	0.68	3.02	5.1%	0.91	4.0%	76.9%
1999	4.06	3.3%	1.70	0.71	2.40	0.70	3.11	2.9%	0.95	4.8%	76.6%
2000	4.78	17.7%	2.06	0.89	2.94	0.83	3.77	21.4%	1.01	5.7%	79.0%
2001	4.88	2.1%	2.07	0.92	3.00	0.81	3.81	0.9%	1.07	6.4%	78.1%
2002	5.20	6.5%	2.16	0.97	3.14	0.90	4.04	6.0%	1.16	8.2%	77.7%
2003	5.84	12.4%	2.50	1.08	3.58	1.01	4.59	13.6%	1.25	7.9%	78.6%
2004	6.16	5.5%	2.67	1.13	3.80	1.07	4.87	6.0%	1.29	3.6%	79.0%
2005	6.25	1.5%	2.67	1.15	3.81	1.09	4.90	0.7%	1.35	4.6%	78.3%
2006	6.40	2.4%	2.67	1.17	3.84	1.11	4.95	1.1%	1.45	7.2%	77.3%
2007	7.02	9.6%	3.03	1.25	4.27	1.22	5.49	10.9%	1.52	5.0%	78.3%
2008	7.88	12.3%	3.51	1.44	4.95	1.37	6.31	14.9%	1.56	2.7%	80.1%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1998-2008 44.2%

INCREASE IN PRICES DURING PERIOD:
TAX INCLUSIVE PRICES 100.4%
TAX EXCLUSIVE PRICES 72.2%
TAX CONTENT 108.9%



(a) Central Statistics Office National Average Retail Price

EXCISE LICENCES

TABLE EX20

Numbers and Net Receipts

	2006		2007		2008	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
CLASS A - LIQUOR LICENCES						
MANUFACTURERS						
1. Brewers for sale	46	15,550	40	10,000	10	2,500
2. Cider Manufactures					-	-
3. Distillers	2	750	6	1,750	4	1,000
4. Rectifiers and Componders	3	1,250	10	3,000	27	7,000
5. Sweet Makers			1	250	-	-
TOTAL MANUFACTURES	51	17,550	57	15,000	41	10,500
DEALERS						
1. Spirits	271	68,500	303	76,750	320	83,000
2. Beer	258	65,550	347	88,750	352	90,000
3. Wine and Sweet	648	164,250	573	145,625	551	141,000
4. Spirits and Wine	3	750	3	750	14	3,750
TOTAL DEALERS	1,180	299,050	1,226	311,875	1,237	317,750
RETAILERS						
Retailers of Spirits:						
1. Publicans viz.:-						
Full	9,541	7,957,667	9,402	7,863,980	8,857	7,365,733
Six-Day	7	2,260	7	2,260	2	500
Early-Closing						
Six-Day and Early-Closing	7	2,005	9	2,505	8	5,810
Additional Duty - number of Licences issued						
TOTAL PUBLICANS	9,555	7,961,932	9,418	7,868,745	8,867	7,372,043
2. Off-Licences	1,170	295,750	1,342	339,750	1,487	426,900
3. Special Restaurant Renewal	336	85,000	408	103,750	331	75,640
4. Restricted Licence Conversion						
TOTAL SPIRIT RETAILERS	1,506	380,750	1,750	443,500	1,818	502,540
Retailers of Beer:						
5. On Licence viz.:- Full	19	4,750	8	2,000	-	-
6. Off-Licences	1,170	295,750	1,431	360,750	1,525	438,450
TOTAL BEER RETAILERS	1,189	300,500	1,439	362,750	1,525	438,450

	2006		2007		2008	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
Retailers of Cider & Perry:						
7. Off-Licences	16	4,000	15	3,750	14	3,950
TOTAL CIDER & PERRY RETAILERS	16	4,000	15	3,750	14	3,950
Retailers of Wine:						
8. On-Licences viz.:- Full	2,297	588,250	2,400	615,250	2,307	587,000
9. Off-Licences	3,485	891,250	3,691	935,250	3,718	1,066,050
TOTAL WINE RETAILERS	5,782	1,479,500	6,091	1,550,500	6,025	1,653,050
Retailers of Sweets:						
10. On-Licences					1	250
11. Off-Licences			9	2,250	15	3,750
TOTAL SWEETS RETAILERS	-	-	9	2,250	16	4,000
12. Passenger Vessels - Annual	29	7,500	31	7,750	36	9,000
13. Passenger Aircraft	193	48,250	176	44,500	249	62,250
14. Railway Restaurant Cars	107	26,750	2	500	110	27,500
15. Special Restaurant Fee	55	213,330	42	166,670	44	167,420
16. Pre 1960 Hotel Licence Conversion	5	15,871	4	12,697	2	6,344
TOTAL	389	311,701	255	232,117	441	272,514
TOTAL CLASS A	19,668	10,754,983	20,260	10,790,487	19,984	10,574,797
1 Auctioneers	2,517	639,000	2,711	679,950	2,527	634,750
2 Auction Permits	310	77,500	330	83,250	290	72,250
3 Bookmakers Licences	496	123,750	704	176,750	532	133,000
4 Gaming	92	59,110	108	61,805	105	62,895
5 Gaming Machines	10,105	2,778,377	10,267	2,754,685	10,210	2,434,100
6 House Agents	11	1,625	13	1,500	16	2,000
7 Hydrocarbon Oil Refiners					-	-
8 Hydrocarbon Oil Vendors	2,320	600,038	2,249	581,590	2,270	582,500
9 Liquid Petroleum Gas Vendors					-	-
10 Amusement Machines	6,586	794,584	6,311	781,080	6,127	747,752
11 Methylated Spirit Makers	5	1,900	10	3,517	8	1,520
12 Methylated Spirit Retailers	896	11,184	929	11,484	816	10,188
13 Tobacco Manufacturers	1	190	3	570	1	190
14 Bookmaker 361A(Tote)						
15 Other (instances)						
TOTAL CLASS B	23,339	5,087,258	23,635	5,136,181	22,902	4,681,145
TOTAL CLASSES A & B	43,007	15,842,241	43,895	15,926,669	42,886	15,255,942

Stamp Duties

- **Table SD1** **Classification of Net Receipt**
- **Table SD2** **Other statistics relating to Stamp Revenue in the six years ended 2008**
- **Table SD3** **Net Receipts of fees collected by means of Stamps**

Stamp duties are charged mainly on legal and commercial instruments and in respect of certain transactions. With few exceptions, the instruments affected are set out in Schedule 1 to the Stamp Duties Consolidation Act 1999.

Table SD1 classifies the net receipts from stamp duties under six main categories of charge which are as follows:

(1) Conveyances of lands, houses and other property, leases and mortgages

Stamp duty is charged ad valorem on the consideration for the sale of the property. The rates of duty in force are the following:

(a) Residential Property

Consideration	Full Rate*	First Time Buyer Rate
First €125,000	Nil	Exempt
Next €875,000	7%	Exempt
Excess over €1,000,000	9%	Exempt

*Transactions where the consideration does not exceed €127,000 are exempt from stamp duty.

(b) Non-Residential Property – instruments executed before 15 October 2008

Consideration	Rate of Duty
Not exceeding €10,000	Exempt
€10,001 - €20,000	1%
€20,001 - €30,000	2%
€30,001 - €40,000	3%
€40,001 - €70,000	4%
€70,001 - €80,000	5%
€80,001 - €100,000	6%
€100,001 - €120,000	7%
€120,001 - €150,000	8%
Exceeding €150,000	9%

(c) Non-Residential Property – instruments executed on or after 15 October 2008

Consideration	Rate of Duty
Not exceeding €10,000	Exempt
€10,001 - €20,000	1%
€20,001 - €30,000	2%
€30,001 - €40,000	3%
€40,001 - €70,000	4%
€70,001 - €80,000	5%
Exceeding €80,000	6%

In the case of gifts, the duty is charged on the value of the property. Where the transfer is between certain classes of relatives, the maximum duty is one half of the duty otherwise chargeable in accordance with the above tables whether the conveyance is by way of gift or sale.

The ad valorem rates apply also to the consideration, other than the rent, in the case of leases.

Various exemptions and reliefs have been provided for. For example, certain transfers and leases of houses and apartments are exempt from stamp duty. The rate of duty on mortgages, in excess of €254,000, was 0.1% of the amount secured subject to a maximum duty of €630. The charge on mortgages was abolished for instruments executed on or after 7 December 2006.

(2) Transactions in Stocks and Shares

The main item in this category is transfers of stocks and shares by way of sale. Such transfers attract duty at the rate of 1% of the consideration. In the case of gifts the duty is charged at the same rate on the value of the stocks and shares. There is an exemption from the 1% duty on stock transfer forms executed on or after 24 December 2008 where the duty involved is €10 or less.

(3) Companies Capital Duty

Companies capital duty was imposed at the rate of 0.5% on the assets contributed to a capital company. This duty was abolished with effect from 7 December 2005.

(4) Cheques, Credit cards etc.

Cheques, drafts and orders drawn on or after 15 October 2008 are chargeable with a stamp duty of 50 cent. Prior to 15 October 2008 the charge was 30 cent.

Credit cards and charge cards are chargeable with a stamp duty of €30 for the year ended 1 April 2008 and subsequent years. ATM cards and Debit cards are chargeable with a stamp duty of €2.50 for the year ended 31 December 2008 and subsequent years. Combined ATM/Debit cards are chargeable with a stamp duty of €5 for the year ended 31 December 2008 and subsequent years where both functions are used in a year and €2.50 where only one of the functions is used in a year.

(5) Insurance and Miscellaneous

A stamp duty is levied at the rate of 2% on premiums received by insurance companies from certain classes of non-life insurance business. Policies of non-life insurance are subject to a stamp duty of €1.

The miscellaneous category includes items such as the levy on "Section 84" loans, penalties and miscellaneous documents which have not been classified.

(6) Levy on Certain Financial Institutions

A stamp duty was levied on certain financial institutions at a rate of 50% of the DIRT payable by each institution in 2001, subject to a ceiling, for the years 2003, 2004 and 2005.

Statistics relating to instruments and to the amount of fees collected by means of stamps are contained in Tables SD2 and SD3 respectively.

TABLE SD1
Classification of Net Receipt

Category of charge	2003	2004	2005	2006	2007	2008
	€	€	€	€	€	€
(1) Land and property other than stocks and shares	1,075,014,734	1,460,934,182	2,001,538,417	2,989,442,013	2,381,063,507	1,045,025,016
(2) Stocks, shares, etc.: transfers, composition duty on transfers	255,775,604	260,501,095	324,020,301	406,188,902	608,727,821	419,356,524
(3) Companies' Capital Duty	21,027,005	24,365,565	20,184,788	5,927,854	336,320	128,281
(4) Cheques, Credit cards, etc.	99,602,290	112,017,899	118,145,809	120,749,893	133,242,506	175,779,732
(5) Insurance and miscellaneous	109,795,662	109,099,622	106,328,700	109,756,047	120,633,480	123,124,147
(6) Levy on certain financial institutions	103,179,037	102,754,752	102,966,899	-	-	-
(7) Total of all stamp duties	1,664,394,332	2,069,673,115	2,673,184,913	3,632,064,709	3,244,003,634	1,763,413,701

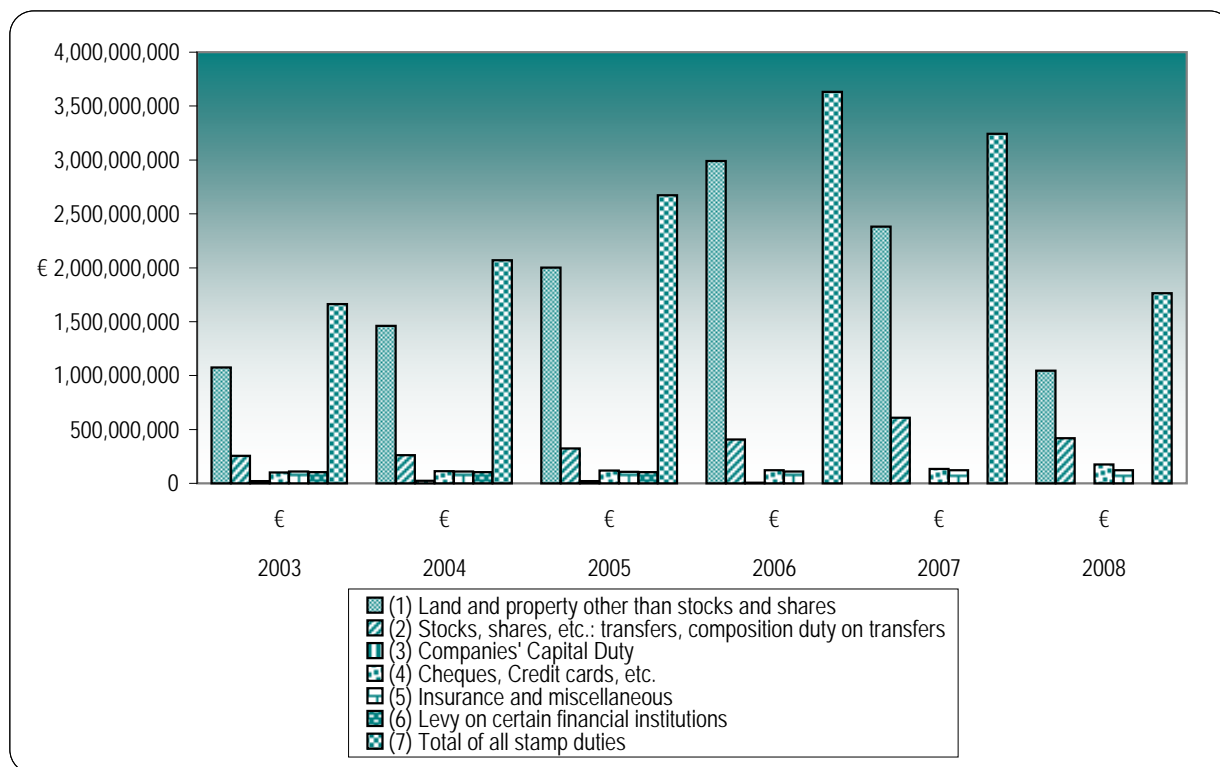


TABLE SD2
Other statistics relating to Stamp Duties in the six years ended 2008

	2003	2004	2005	2006	2007	2008
Number of Adjudication stamps impressed	31,342	30,660	32,890	34,165	32,914	36,305
Sales and Leases of land						
Number of Particulars Delivered stamps impressed	151,185	169,060	183,879	202,632	163,756	116,286

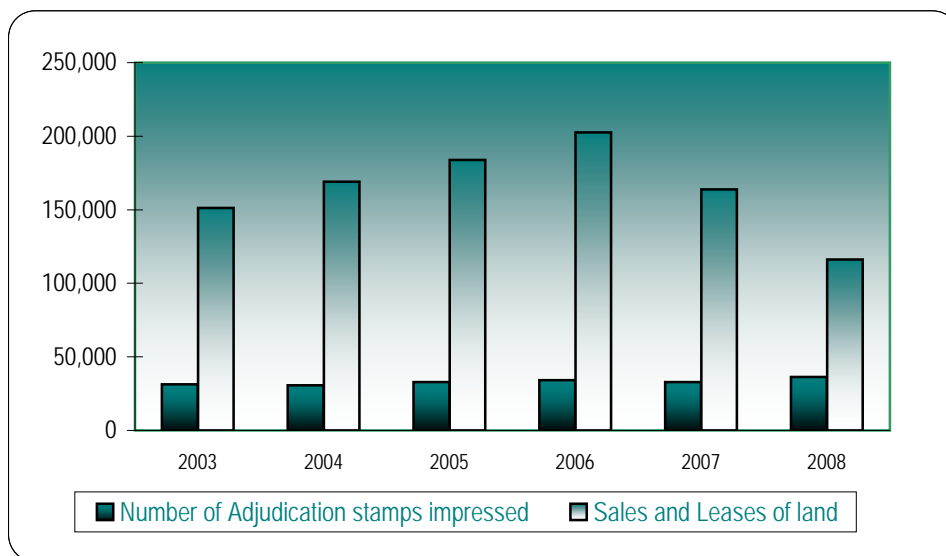
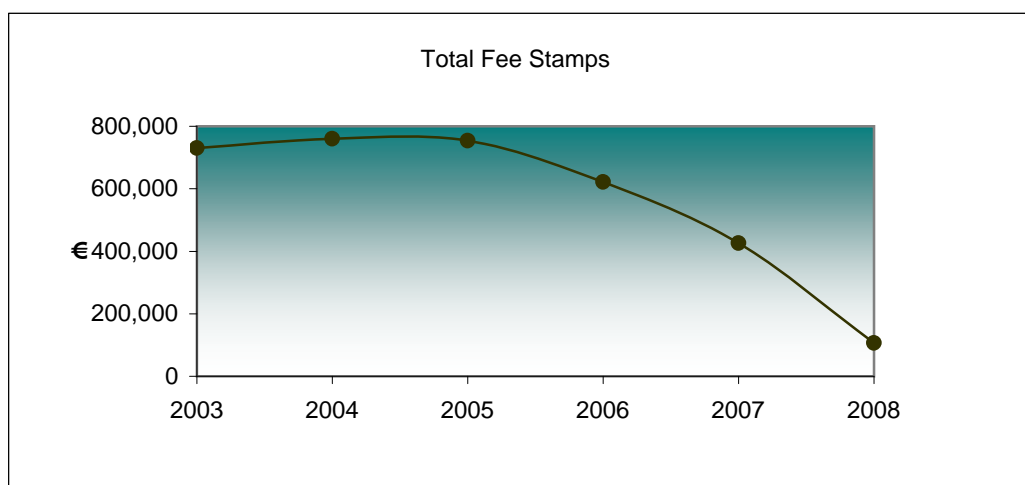


TABLE SD3
Net Receipts of fees collected by means of Stamps

	2003	2004	2005	2006	2007	2008
	€	€	€	€	€	€
Companies' Registration	63,469	67,313	158,889	20,731	4,575	2,400
Official Arbitration (land)	68,834	24,126	33,579	46,435	113,325	69,137
Registration of Deeds	597,778	668,572	561,043	555,024	308,199	35,183
Total fee Stamps	730,081	760,012	753,510	622,191	426,098	106,720



Capital Acquisitions Tax

- Table CAT1 Exchequer Receipt and Net Receipt
- Table CAT2 Distribution of Net Receipt for Capital Acquisitions Tax classified under Inheritance Tax, Gift Tax, Discretionary Trust Tax and Probate Tax
- Table CAT3 Gifts and Inheritances taken on or after 1 December 1999 – Rate of Tax

Capital Acquisitions Tax comprises Gift Tax, Inheritance Tax, Discretionary Trust Tax and Probate Tax.

(a) 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 (known as the "threshold amount") has been exceeded and on the rate of tax in force at the time the gift or inheritance is made (see Table CAT3).

There are three different group thresholds applying to a gift or an inheritance, i.e. €381,000, €38,100 and €19,050 respectively. Each group threshold is determined by the relationship between the beneficiary and the disponer. The group thresholds are indexed each year in line with inflation. The indexed group thresholds applicable to gifts and inheritances taken in 2008 are as follows:

- (a) €521,208: this applies where the beneficiary is a child, or a minor child of a deceased child, of the disponer. It also applies in certain circumstances to nephews and nieces of the disponer and to parents who take an inheritance from a deceased child;
- (b) €52,121: included in this class are brothers, sisters, nephews, nieces, and grandchildren of the disponer;
- (c) €26,060: this applies to a beneficiary who does not come under either of the above group thresholds.

All gifts and inheritances taken by a beneficiary on or after 5 December 1991 which come within the same group threshold are aggregated to determine the amount of tax payable on the current gift or inheritance, where that current gift or inheritance is taken on or after 5 December 2001.

Various exemptions from gift and inheritance tax have been provided for. For example, the first €3,000 taken as a gift by a beneficiary from a disponer in any one year is exempt from tax as are gifts and inheritances taken by one spouse from the other.

In addition to the exemptions various reliefs, which are subject to certain conditions being satisfied, apply i.e.

- *Agricultural Relief*. The relief operates by reducing the market value of agricultural property by 90%;
- *Business Relief*. The relief is granted by reducing the taxable value of business property by 90%; and
- *Dwelling-house Exemption*. The exemption applies to a gift or inheritance of a dwelling-house taken on or after 1 December 1999.

(b) Discretionary Trust Tax

A once-off inheritance tax applies to property which was subject to a discretionary trust on 25 January 1984 or which became subject to a discretionary trust after that date. The current rate of tax is 6%. However, in certain cases, a rate of 3% applies.

An annual inheritance tax at the rate of 1% applies to property subject to a discretionary trust on 5 April in each year commencing with the year 1986. Both of these taxes are referred to as a discretionary trust tax in this Report.

(c) Probate Tax

A probate tax of 2% applied to estates valued in excess of an exemption threshold since 1993. This tax was abolished in respect of deaths occurring on or after 6 December 2000. The threshold for deaths occurring in 2000 was £40,000.

Particulars of the Exchequer and net receipt of capital acquisitions tax are shown in Table CAT1 and particulars of the distribution of the net receipt of capital acquisitions tax are shown in Table CAT2.

TABLE CAT1
Exchequer Receipt and Net Receipt

Year	Exchequer Receipt €	Net Receipt €
2003	214,167,000	213,335,365
2004	190,064,000	190,058,657
2005	248,912,000	249,137,659
2006	352,696,000	343,210,713
2007	392,349,000	390,622,596
2008	331,600,000	342,770,803

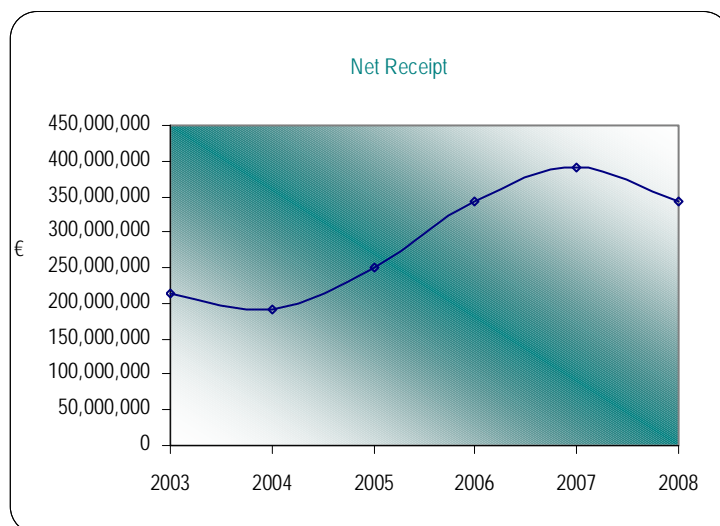


TABLE CAT2
Distribution of Net Receipt for Capital Acquisitions Tax classified under - Inheritance Tax, Gift Tax, Discretionary Trust Tax and Probate Tax.

Total	2003	2004	2005	2006	2007	2008
	€	€	€	€	€	€
Inheritance Tax	130,653,240	171,293,533	196,654,582	299,367,970	314,456,045	291,804,806
Gift Tax	26,540,077	14,404,771	46,871,624	40,093,893	70,510,384	46,836,950
Discretionary Trust Tax	53,501,778	1,560,673	3,856,326	1,995,997	4,386,350	3,275,075
Probate Tax	2,551,072	2,763,498	1,726,173	1,759,111	1,156,146	853,972
Total	213,246,167	190,022,475	249,108,704	343,216,971	390,508,925	342,770,803

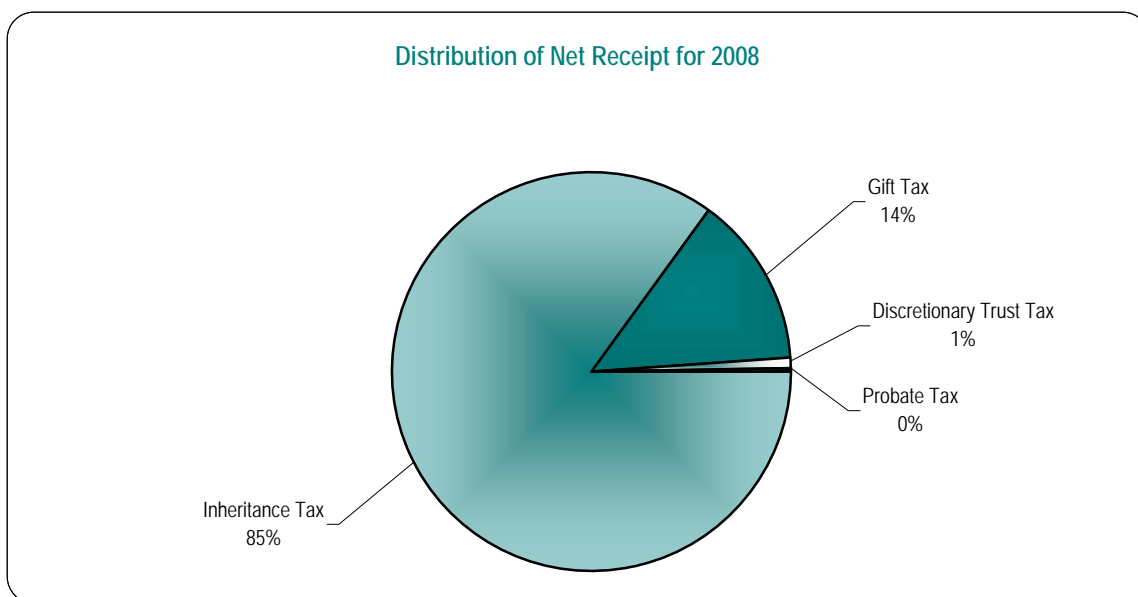


TABLE CAT 3
Gifts and Inheritances taken on or after 1 December 1999 - Rate of Tax

The following Table is applicable to taxable gifts and taxable inheritances taken on or after 1 December 1999

Portion of Value	Rate of Tax
	%
The Threshold amount	Nil
The Balance.....	20 *

*This rate applied to gifts/inheritances taken before 20 November 2008

Residential Property Tax (RPT)

- **Table RPT1 Exchequer Receipt and Net Receipt**

An annual tax was chargeable on the market value of residential property in Ireland owned and occupied by a person on 5 April in each year. The charge extended to residential property situated abroad if the person was domiciled in Ireland on that date. Irrespective of the person's actual tenure of interest in property owned by him or her, the market value was calculated as if s/he had an unencumbered fee-simple in the property. The tax was charged at the rate of 1.5% on the excess of the market value of all residential properties of a person over a market value exemption limit, and was payable provided the income of the household exceeded an income exemption limit. These exemption limits were €101,000 and €30,100 respectively for the valuation date 5 April 1996. This was the last full year of operation of RPT. RPT was abolished by Section 131 of the Finance Act 1997, in respect of valuation dates ending on or after 5 April 1997.

Two types of marginal relief from the tax were provided, the first applying where the household income exceeded the appropriate income exemption limit by €10,000 or less (€15,000, or less for owner(s) aged 65 or over) and the second reducing the tax of an assessable person by 1/10th for each qualifying child.

Particulars of the Exchequer and net receipt of the residential property tax are shown in Table RPT1.

TABLE RPT1
Exchequer Receipt and Net Receipt

Year	Exchequer Receipt €	Net Receipt €
2003	404,000	403,871
2004	382,000	381,641
2005	360,000	360,520
2006	- 36,000	- 36,094
2007*	-	-
2008*	-	-

*Yield from Residential Property Tax is included with Capital Acquisitions Tax

Income Tax

- [Table IT1 Taxation in force for the years 2003 to 2008](#)
- [Table IT2 Income Tax and Income Levy Exchequer Receipt and Net Receipt](#)
- [Table IT3 Pay As You Earn: Gross Receipts and Net Receipts](#)
- [Table IT4 Numbers of Employers and Employees](#)
- [Table IT5 Amount and effective rates of tax on specimen incomes, 2006](#)
- [Table IT6 Cost of allowances and reliefs 2005 and 2006](#)

The law relating to income tax was consolidated in the Taxes Consolidation Act 1997.

Broadly speaking, income tax is charged on -

- (i) all income, where ever it arises, accruing to a person (other than a company), resident in the State; and
- (ii) all income, who ever it accrues to , arising in the State.

The application of these principles is modified by various double taxation agreements.

For income tax purposes, income is classified under certain heads or schedules. The four schedules now existing deal with interest (taxed at source) on certain government and other securities (Schedule C), the profits of trades, professions and vocations and certain other income such as rents, interest on loans and income from abroad (Schedule D), income from an office, employment or pension (Schedule E) and income from distributions received from a resident company (Schedule F).

The tax is charged for a year of assessment beginning on 1 January (from 2002 – see below) at graduated rates in the case of individuals and at standard rate in the case of all other chargeable persons.

For individuals, income tax is also graduated by means of various allowances, deductions and reliefs now generally granted by means of tax credits. The allowances and deductions depend on the personal circumstances of the taxpayer and in effect exempt the first slice of income. The amount of the allowances, etc., is deducted from total income in arriving at taxable income. See note below re introduction of tax credits.

Normally the allowances and reliefs are given only to an individual who is resident in the State; but in certain cases, including that of an Irish citizen resident abroad, a proportion of the allowances may be given in the ratio which the taxpayer's income liable to Irish tax bears to his or her total income.

For married couples three options are available -

- (a) to be assessed as single persons,
- (b) to have the combined incomes of husband and wife treated as the husband's or wife's for income tax purposes; in this event the husband or wife is entitled to a personal allowance amounting to twice that of a single person and to the benefit of double rate bands, and
- (c) separate assessment where option (b) is taken but the spouses wish to have the tax apportioned between them and each spouse made responsible for the tax attributable to his or her own income.

Tax Credit System from 6 April 2001

With effect from 6 April 2001, Pay As You Earn (PAYE) tax is deducted from employees under a tax credit system. This tax credit system replaces the Tax-Free Allowance and Tax Table based system, which operated up to 5 April 2001. Tax Tables and Table Allowances are no longer a feature of the PAYE system. The move to a tax credit system has been accomplished by the gradual introduction of standard rated allowances in recent years. The standard rating of allowances equalises the value of tax free allowances to all taxpayers. Thus in such a system every €1,000 of a personal tax allowances is now worth €200 to each taxpayer i.e. €1,000 @ 20%.

Calendar Tax Year from 1 January 2002

The income tax year, which previously ran from 6 April to 5 April, is now aligned with the calendar year from 1 January 2002. The first calendar tax year was, therefore, 1 January 2002 to 31 December 2002.

TABLE IT1

Taxation in force for the years 2003 to 2008

	2003	2004	2005	2006	2007	2008
Rates of tax (excluding income levy) for every € of chargeable income	without dependent children 20% on first €28,000	without dependent children 20% on first €28,000	without dependent children 20% on first €29,400	without dependent children 20% on first €34,000	without dependent children 20% on first €34,000	without dependent children 20% on first €35,400
<u>Standard Rate</u> - 20% for 2003, 2004, 2005, 2006, 2007 and 2008	42% on remainder	42% on remainder	42% on remainder	42% on remainder	41% on remainder	41% on remainder
	with dependent children 20% on first €32,000	with dependent children 20% on first €32,000	with dependent children 20% on first €33,400	with dependent children 20% on first €36,000	with dependent children 20% on first €38,000	with dependent children 20% on first €39,400
	42% on remainder	42% on remainder	42% on remainder	42% on remainder	41% on remainder	41% on remainder
Married persons (a) (joint assessment)	one spouse with income 20% on first €37,000	one spouse with income 20% on first €37,000	one spouse with income 20% on first €38,400	one spouse with income 20% on first €41,000	one spouse with income 20% on first €43,000	one spouse with income 20% on first €44,000
	42% on remainder	42% on remainder	42% on remainder	42% on remainder	41% on remainder	41% on remainder
	both spouses with income 20% on first €37,000 (with an increase of €19,000 max.)	both spouses with income 20% on first €37,000 (with an increase of €19,000 max.)	both spouses with income 20% on first €38,400 (with an increase of €20,400 max.)	both spouses with income 20% on first €42,000 (with an increase of €23,000 max.)	both spouses with income 20% on first €43,000 (with an increase of €25,000 max.)	both spouses with income 20% on first €44,000 (with an increase of €26,400 max.)
	42% on remainder	42% on remainder	42% on remainder	42% on remainder	41% on remainder	41% on remainder
Exemption limits: (b)						
Single or Widowed persons:						
• Under 65 years	€5,210	€5,210	€5,210	€5,210	€5,210	-
• 65 and under 75 years	€15,000	€15,500	€16,500	€17,000	€19,000	€20,000
• 75 years and over	€15,000	€15,500	€16,500	€17,000	€19,000	(65 years or over)
Married persons:						
• Under 65 years	€10,420	€10,420	€10,420	€10,420	€10,420	-
• 65 and under 75 years	€30,000	€31,000	€33,000	€34,000	€38,000	€40,000
• 75 years and over	€30,000	€30,000	€33,000	€34,000	€38,000	(65 years or over)
Children under 16 years:						
• Additional Amount	€75	€75	€75	€75	€75	€75
• Third and each subsequent child	€30	€30	€30	€30	€30	€30

* See notes at end of table

TABLE IT1 – continued

Taxation in force for the years 2003 to 2008

	2003	2004	2005	2006	2007	2008
ALLOWANCES, DEDUCTIONS, RELIEFS OR CREDITS GRANTED TO INDIVIDUALS BY REFERENCE TO PERSONAL STATUS:	Credit	Credit	Credit	Credit	Credit	Credit
Single Person	€1,520	€1,520	€1,580	€1,630	€1,760	€1,830
Married Person	€3,040	€3,040	€3,160	€3,260	€3,520	€3,660
Widowed Person:						
• In year of bereavement	€3,040	€3,040	€3,160	€3,260	€3,520	€3,660
• Subsequent years	€1,520	€1,520	€1,580	€1,630	€1,760	€1,830
Widowed Person with Dependant: Child (additional)	€1,520	€1,520	€1,580	€1,630	€1,760	€1,830
1st year of Bereavement	€2,600	€2,600	€2,800	€3,100	€3,750	€4,000
2nd year of Bereavement	€2,100	€2,100	€2,300	€2,600	€3,250	€3,500
3rd year of Bereavement	€1,600	€1,600	€1,800	€2,100	€2,750	€3,000
4th year of Bereavement	€1,100	€1,100	€1,300	€1,600	€2,250	€2,500
5th year of Bereavement	€600	€600	€800	€1,100	€1,750	€2,000
Single Parent – additional	€1,520	€1,520	€1,580	€1,630	€1,760	€1,830
- Income Limit of Child	NIL	NIL	NIL	NIL	NIL	NIL
Incapacitated Child	€500	€500	€1,000	€1,500	€3,000	€3,660
-Income Limit of Child	NIL	NIL	NIL	NIL	NIL	NIL
Dependent Relative allowance	€60	€60	€60	€80	€80	€80
-Income Limit	€9,332	€10,373	€10,997	€11,912	€12,745	€13,473
Blind Person	€800	€800	€1,000	€1,500	€1,760	€1,830
Both Spouses Blind	€1,600	€1,600	€2,000	€3,000	€3,520	€3,660
Age Allowance						
• Single/widowed	€205	€205	€205	€250	€275	€325
• Married	€410	€410	€410	€500	€550	€650
Employed person taking care of incapacitated person	€30,000	€30,000	€30,000	€50,000	€50,000	€50,000
Employee allowance (c)	€800	€1,040	€1,270	€1,490	€1,760	€1,830
Home Carers Credit (max) (d)	€770	€770	€770	€770	€770	€900

* See notes at end of table

TABLE IT1 – continued

Taxation in force for the years 2003 to 2008

	2003	2004	2005	2006	2007	2008
Interest on deposits						
With effect from 1986-87, a retention tax at the standard rate is deductible at source by certain deposit takers (e.g. banks, building societies, Post Office Savings Bank etc.) from interest paid or credited on deposits of Irish residents. A deduction rate at less than the standard rate applies, subject to conditions, to certain deposits such as special saving accounts etc. No refunds of retention tax are payable except to certain specific categories including individuals aged 65 years or over or permanently incapacitated, who would not otherwise (because of personal reliefs, age exemption etc.) be liable to income tax on the relevant interest.						

Double taxation relief Tax is calculated in accordance with statutory provisions

ALLOWANCES, DEDUCTIONS AND RELIEFS GRANTED TO INDIVIDUALS AS INCENTIVES AND FOR EXPENDITURE INCURRED:

Expenses incurred by an employee wholly, exclusively and necessarily in the performance of the duties of an employment

(I) Car expenses – restricted by reference to following maximum capital cost of car (e)
(II) Other expenses

No limit	No limit	No limit	No limit	No limit	No limit	No limit
No limit	No limit	No limit	No limit	No limit	No limit	No limit

Pension Contributions

Pension contributions to Occupational Pension Schemes (OPSs), Retirement Annuity Contracts (RACs - mainly taken out by the self-employed), and Personal Retirement Savings Accounts (PRSAs) are tax relievable at the individual's marginal income tax rate. In the case of contributions to OPSs and employment based PRSAs/RACs, in addition to tax relief, relief is also provided in respect of Pay Related Social Insurance Contributions (PRSI) under the net pay arrangement. In the case of RACs/PRSAs taken out by the self-employed, PRSI relief is not available. The amount of tax relievable contributions in any year is limited for all pension products to an age related percentage of the individual's remuneration/net relevant earnings. It is also subject to an earnings cap which places an overall upper limit on the amount of remuneration/net relevant earnings that may be taken into account for the purposes of giving tax relief. The earnings cap is a single aggregate cap across all pension products and for 2009 is set at €150,000. In addition, a lifetime limit (currently €5.4million) and known as the "Standard Fund Threshold" applies to the capital value of tax relieved pension benefits that an individual can draw down in their lifetime. Amounts in excess of this limit are taxed at 41% at the time the pension benefits are taken.

The age related percentage limits are as follows

Age	Limits
Up to 30 years	15% of remuneration/net relevant earnings
30 - 39	20%
40 - 49	25%
50 - 54	30% *
55 - 59	35%
60 and over	40%

*The 30% limit applies, irrespective of age, to persons whose income comes wholly or mainly from specified sporting activities in respect of contributions to RACs and PRSAs.

Interest Paid in full						
Interest limit on personal borrowings:(g)						
Married persons	€5,080	€5,080	€5,080	€5,080	€6,000	€6,000
Widowed persons	€5,080	€5,080	€5,080	€5,080	€6,000	€6,000
Single persons	€2,540	€2,540	€2,540	€2,540	€3,000	€3,000

• See notes at end of table

TABLE IT1 – continued

Taxation in force for the years 2003 to 2008						
	2003	2004	2005	2006	2007	2008
Interest limit on money borrowed by an individual in acquiring an interest in an unquoted company: (h)–						
Where the individual has a material interest in the company	No Limit	No Limit	No Limit	No Limit	No Limit	No Limit
Where the individual does not have a material interest in the company:						
• Private company	No Limit	No Limit	No Limit	No Limit	No Limit	No Limit
• Other	€3,050	€3,050	€3,050	€3,050	€3,050	€3,050
Interest limit on money borrowed by an individual in acquiring an interest in a partnership:						
Where the individual is a partner of and has not, except in certain limited circumstances, recovered capital from the partnership	No limit	No limit	No limit	No limit	No limit	No limit
Interest limit on money borrowed to pay death duties	No limit	No limit	No limit	No limit	No limit	No limit
Interest limit on borrowings for business purposes	No limit	No limit	No limit	No limit	No limit	No limit
Medical insurance premiums (i)	A deduction in respect of premiums payable to an authorised insurer.					
Un-reimbursed health expense incurred by a taxpayer on himself or herself or any dependent of his/hers or any other person over 65 years of age or permanently incapacitated. (Excess over €125 per annum per person, limit of €125 abolished for 2007 et seq) (j)	No Limit	No Limit	No Limit	No Limit	No Limit	No Limit
Contributions to permanent health benefit schemes	A deduction, subject to a maximum of 10% of total income, in respect of premiums and other contributions					

* See notes at end of table

TABLE IT1 – continued

Taxation in force for the years 2003 to 2008						
	2003	2004	2005	2006	2007	2008
Relief for rent paid in respect of private tenancies (k)	Credit	Credit	Credit	Credit	Credit	Credit
Tenants aged 55 or under:						
• Married persons	€508	€508	€600	€660	€720	€800
• Widowed persons	€508	€508	€600	€660	€720	€800
• Single persons	€254	€254	€300	€330	€360	€400
Tenants aged over 55.						
Maximum deduction/credit:						
• Married persons	€1,016	€1,016	€1,200	€1,320	€1,440	€1,600
• Single or Widowed persons	€508	€508	€600	€660	€720	€800
	(€1,016 for widowed person)	(€1,016 for widowed person)	(€1,200 for widowed person)	(€1,320 for widowed person)	(€1,440 for widowed person)	(€1,600 for widowed person)
Third level tuition fees	Relief at the standard rate is allowable for qualifying fees for the academic year commencing on 1 August 1996 et seq. to approved colleges in respect of approved full-time undergraduate courses of at least two academic years duration and (from 2000-2001) for post graduate courses of not less than one year and not more than four years duration. This relief was extended on similar conditions to students paying their own fees for approved part-time courses in publicly funded third level institutions and in approved private colleges. For 1997 - 98 the relief was also extended to distance education courses in the State offered by colleges outside the State. The maximum limit for qualifying fees is €5,000 for the academic years 2005/06, 2006/07 and 2008/09.					
Fees for courses in information technology and foreign languages	For the years 1997-98 et seq. relief is granted from income tax at the standard rate for tuition fees ranging from €315 to €1,270 paid in respect of approved training courses in the areas of information technology and foreign languages.					
Service charges	For the years 1996-97 et seq. relief is granted in respect of local authority service charges which are paid in full and on time by the person liable for them or by another person who resides on the premises to which the service charges relate. Relief for 1996-97 to 2001 is at the standard rate and applies in respect of service charges paid in the preceding calendar year with a maximum qualifying amount for relief of €195. For subsequent tax years this ceiling is abolished for services provided by local authority and private operations, other than for refuse collection based on the "tag system". The Finance Act 2006 revised the tax relief provisions in respect of service charges to take account of the introduction of the Pay-by-Use principle for Local Authority waste charges. A general upper limit of €400 per annum applies from 1 January 2006, irrespective of how the charge is determined. However, a transitional arrangement applies in respect of those taxpayers who have paid fixed charges in excess of €400 during 2005. In such cases relief may be claimed in 2006 on the actual amount paid. In all cases the maximum ceiling of €400 will apply from 2007 onwards.					
Trade union subscriptions	A tax credit may be claimed for subscriptions paid for membership of a trade union. The maximum tax credit is €26 (i.e. €130 @ 20%) for 2001 – 2003 and €40 for 2004 to 2006. For 2007 the credit is €60 per annum and €70 for 2008.					
Income payable under dispositions (covenants) to individuals or certain bodies	Tax relief allowed on full payment subject to various conditions and limitations					

* See notes at end of table

TABLE IT1 – continued

	Taxation in force for the years 2003 to 2008					
	2003	2004	2005	2006	2007	2008
Donations to charities and other approved bodies	<p>For 2001 et seq. a new uniform scheme of tax relief for donations to charities and other approved bodies is in effect. Relief may be claimed by both individuals and companies and the minimum aggregate donation in any year is €250. Donations made by PAYE taxpayers, self-employed taxpayers and companies are treated as follows:</p> <p>Qualifying donations treated as received by the charity net of income tax at the standard rate. The donor does not receive any tax relief for the donation.</p> <p>(i) <u>PAYE Taxpayers</u> Relief is granted on a "grossed up" basis to the approved body rather than by way of a separate claim for tax relief by the donor. For example, if an individual who pays tax at the higher rate of 41%, gives a donation of €580 to an approved body, the body will be deemed to have received €1,000 less tax of €410. The approved body will therefore be able to claim a refund of €410 from the Revenue.</p> <p>(ii) <u>Self-employed Taxpayers</u> A claim for relief in respect of the donation is made when filing his/her tax return and there is no grossing up arrangements.</p> <p>(iii) <u>Companies</u> A claim for the donation can be made as a trading expense or an expense of management for the accounting period in which it is made and there is no grossing up arrangement. The claim must be included in the company's tax return and where the donation is made in a short accounting period, it will be reduced proportionately.</p>					
Exemption in respect of shares granted by companies to employee's under approved profit sharing schemes (I)						
Maximum qualifying value of shares appropriated in any one year	€12,700	€12,700	€12,700	€12,700	€12,700	€12,700
Relief for investment in corporate trades (m)						
• Minimum investment	€250	€250	€250	€250	€250	€250
• Maximum investment	€31,750	€31,750	€31,750	€31,750	€150,000	€150,000
Relief for seed capital investment by new entrepreneurs	€31,750	€31,750	€31,750	€31,750	€100,000	
	<p>A deduction (by way of refund of income tax paid in any of the immediately preceding five years) in respect of an investment by a person who leaves employment (or is unemployed) in a new Irish resident company engaged in manufacturing, certain tourism operations, certain service trades and related research and development projects, the cultivation of mushrooms, the micro-propagation of plants and plant cloning, the cultivation of horticultural produce in greenhouses and the production, publication, marketing and promotion of qualifying musical recordings. The deduction is limited to €150,000 (€100,000 in the case of seed capital investments) for any one full tax year..</p>					

*See notes at end of table

TABLE IT1 – continued

		Taxation in force for the years 2003 to 2008					
		2003	2004	2005	2006	2007	2008
Exemption in respect of certain income derived from the leasing of farm land (n)							
Maximum exemption							
Leases of 5 or 6 years		€5,078.95	€7,500	€7,500	€12,000	€12,000	€12,000
Leases of 7 to 9 years		€7,618.43	€10,000	€10,000	€15,000	€15,000	€15,000
Leases of 10 years or more		-	-	-	-	€20,000	€20,000
Donations to National Collections of important heritage items:							
• Minimum donation		€100,000	€150,000	€150,000	€150,000	€150,000	€150,000
• Maximum donation		€6,000,000	€6,000,000	€6,000,000	€6,000,000	€10,000,000	€10,000,000
		The relief takes the form of a non-refundable credit of an amount equal to the value of the items against a person's tax liabilities for income tax, corporation tax, capital gains tax, gift tax and inheritance tax.					
Expenditure on significant buildings	<p>A deduction in respect of the cost of maintenance, repair or restoration of a building (or of buildings the maintenance or restoration of a garden or grounds of an ornamental nature whether attached or not attached (from 6 April 1993) to such building) which is determined by the Minister for Environment, Heritage, and Local Government to be intrinsically of significant scientific, historical, architectural or aesthetic interest and by the Revenue Commissioners to be a building to which reasonable access is afforded to the public.</p> <p>The relief also applies to expenditure incurred in 1997-98 et seq. up to an aggregate of €6,350 per annum on:</p> <p>(a) the repair, maintenance or restoration of an "approved object", in an approved building or garden subject to the objects being on display in the approved building or garden for a period of at least two years from the year in which the relief for the contents is claimed</p> <p>(b) the installation, maintenance or replacement of a security alarm system, and</p> <p>(c) the provision of public liability insurance for an approved building or garden. An approved object is an object (including a picture, sculpture, book, manuscript, piece of jewellery, furniture or other similar object) or a scientific collection which is owned by the owner or occupier of the approved building.</p>						
Gift of money to the Minister for Finance (o)	A deduction equal to the amount of the gift						
Share Subscription Schemes Relief for new shares purchased on issue by employees (p)	Relief is provided by way of a deduction in computing total income of up to €6,350 for 1996-97 et seq. to employees and directors who subscribe for shares in their employer company.						

* See notes at end of table

NOTES ON TABLE IT1

- (a) Such couples may elect for separate assessment in which case the tax otherwise payable by the assessable person on their combined incomes is apportioned between the spouses in accordance with certain rules. The increase in the standard rate tax band for 2002 et seq. is restricted to the lower of €26,400 (for 2008) or the amount of the income of the spouse with the lower income. The increase is not transferable between spouses.
- (b) Where the total income slightly exceeds the amounts shown, marginal relief is given by confining the tax charged to 40% of the excess. For 2003, 2004, 2005, 2006, 2007 and 2008 only two exemption limits apply—under 65 and 65 years of age or over.
- (c) Extended for 1991-92 and subsequent years to cross-frontier workers where their employment is of a kind that, within the State, would qualify for the PAYE allowance. Extended, subject to conditions, for 1994-95 and subsequent years to the children of proprietary directors and the self-employed (including farmers) who are full-time employees in the business of their parents.
- (d) A tax credit at the standard rate of tax (20%) 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.
- The tax credit is not available to married couples that are taxed as single persons. Neither is the tax credit available to married couples with combined incomes over €44,400 in the tax year 2007 and who claim the increased standard rate tax band for dual income couples.
- (e) In the case of motor expenses incurred during accounting periods ending in the year 2001 for companies and income tax basis periods ending on or after 1 January 2001 to 31 December 2001 for individuals, on cars which cost £17,000 or more, the running expenses are restricted to an amount equal to the expenses multiplied by the cost of the car less £17,000 over the cost of the car.
- (f) "Relevant earnings" is defined as non-pensionable earned income.
- (g) Relief for interest on personal borrowings is confined to loans taken out for the purchase, repair, development or improvement of the borrower's sole or main residence.

The relief is allowable at the standard rate and since 1 January 2002, is granted at source (TRS). Relief for first time buyers for 2008 is €10,000 single and €20,000 married / widowed.

- (h) To qualify for the relief the individual must be a full-time director or employee of the company and must not, except in certain limited circumstances, have recovered capital from the company. No relief is granted on interest on a loan applied in acquiring shares issued on or after 20 April 1990 if a business expansion scheme relief claim is made in respect of those shares. The interest deduction in arriving at total income is in addition to the deduction allowed for home purchase or improvement etc. The foregoing relief is abolished for loans applied on or after 29 January 1992, if at the time the loan is applied the company is a quoted company or loans applied prior to that date.
- (i) Relief was based on the amount of premiums paid in the year preceding this year of assessment. From April 2001, under new relief at source arrangements, relief is granted on a current year basis.
- (j) Alternatively, total expenses incurred in excess of €250 by the taxpayer on himself or herself and dependents as a group, may be claimed. For 2007 et seq. the dependency requirement was abolished.
- (k) This relief is granted at the standard rate for 2001 and subsequent years — 20%.
- (l) The value of shares appropriated to a qualifying employee is, subject to a maximum limit, exempt from income tax at the time of the appropriation. Any subsequent disposals of the shares may attract tax, which will be ascertained by reference to a tapering scale linking the value of the shares for tax purposes with the length of time the shares were retained by the employee.
- (m) Subject to conditions, relief from income tax is available by way of a deduction from total income to individuals who invest long-term risk capital in ordinary shares of unquoted companies resident solely in Ireland and which are

engaged in the State in certain manufacturing and /or service industries, certain research and development activities and trading activities on an exchange facility established in the Custom House Docks Area. Where the investment is made through an investment fund designated by the Revenue Commissioners for the purposes of the relief the minimum limit of €250 does not apply.

- (n) This exemption is, subject to certain conditions, available to an individual aged 55 years or over or an individual who is permanently incapacitated by mental or physical infirmity from carrying on a trade of farming. For 2004 et seq. the age limit is 40 years.
- (o) The gift must be accepted by the Minister and be for use for any purposes for or towards the cost of which Exchequer funds are provided.
- (p) The company issuing the shares must be one whose business consists wholly or mainly of the carrying on in the State of one or more trades or a holding company for such companies. The shares must be new ordinary shares issued at full market value, which are fully paid up and not subject to any special restriction. The amount of €6,350 for 1996-97 et seq. does not have to be invested all at once and may be spread over a number of years of assessment. The individual must hold the shares for a minimum period of 3 years. A disposal of the shares within that period will result in a withdrawal of the relief.

TABLE IT2

**Income Tax and Income Levy
Exchequer Receipt and Net Receipt**

	Exchequer Receipt	Net Receipt
	(Income Tax and Income Levy)	(Income Tax and Income Levy)
	€	€
2003	9,161,767,000	9,156,189,902
2004	10,650,541,000	10,695,063,533
2005	11,266,298,000	11,339,493,828
2006	12,389,939,000	12,374,760,186
2007	13,572,410,000	13,582,171,745
2008	13,176,857,000	13,195,010,518

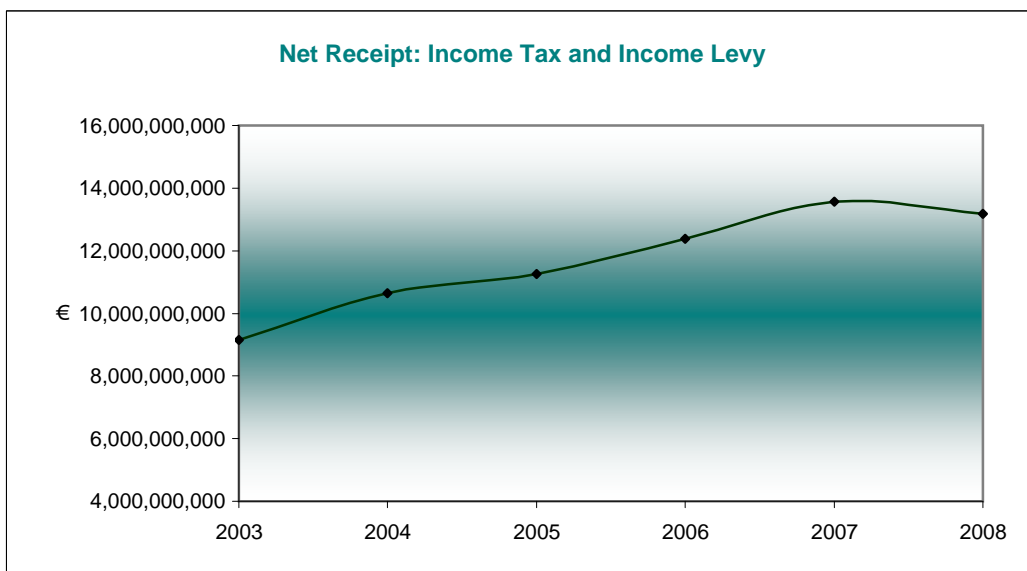


TABLE IT3

**Pay As You Earn
Gross Receipts and Net Receipts**

	Gross Receipts (PAYE) €	Net Receipts (PAYE) €
2003	8,302,875,508	7,209,281,704
2004	9,297,933,457	8,111,015,654
2005	9,967,146,923	8,637,443,677
2006	10,777,020,204	9,388,546,767
2007	11,562,601,952	10,154,528,042
2008	11,666,175,926	10,068,995,954

A small amount of Schedule E tax (about €150 million in year 2006) is paid otherwise than through Pay As You Earn. Precise particulars of the amount are not available.

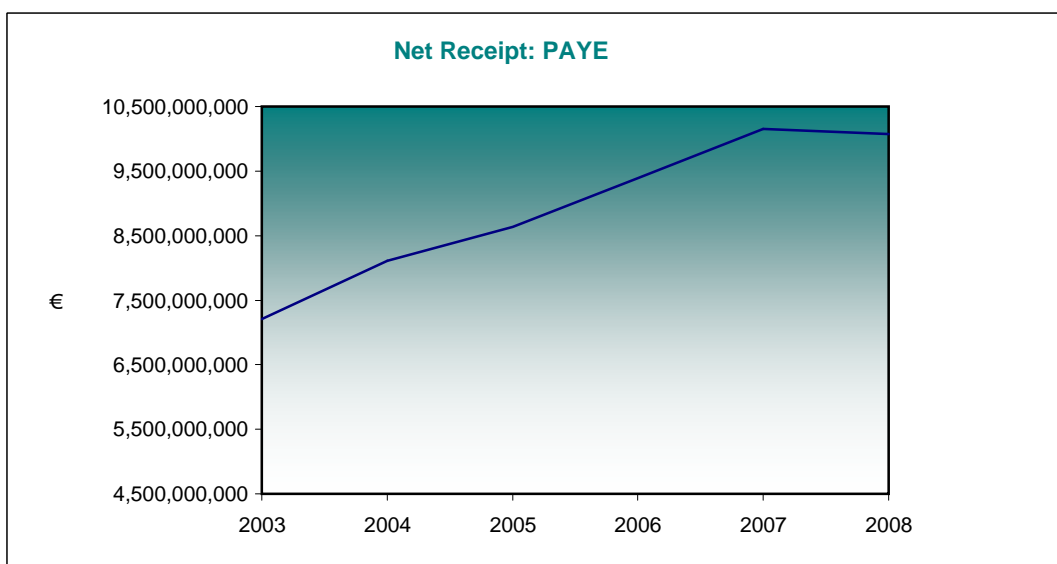
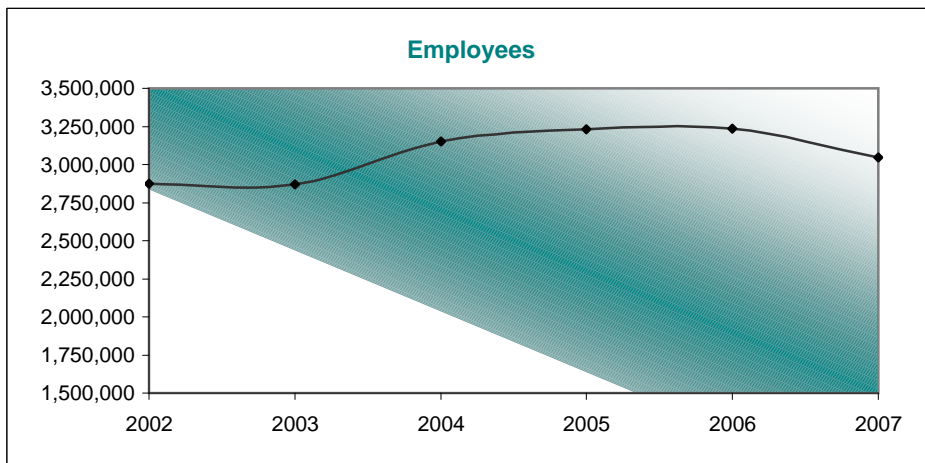
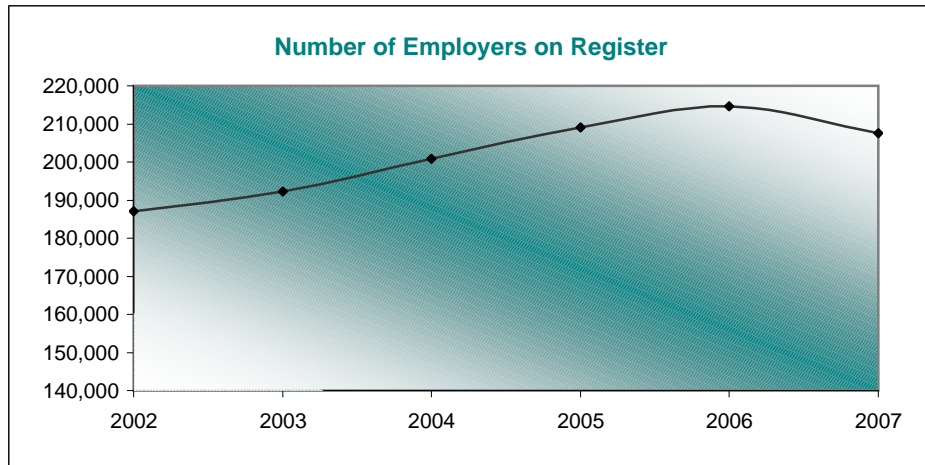


TABLE IT4

Numbers of Employers and Employees

Year	Number of employers on register	Number of employees records returned by employer
2002	187,073	2,871,919
2003	192,347	2,868,347
2004	200,908	3,150,886
2005	209,073	3,230,465
2006	214,572	3,236,925
2007	207,582	3,045,710

When an employee is engaged in more than one employment during the tax year and tax is deducted from his remuneration in each employment, separate employee records are required for each employment. Accordingly, the total number of employees liable to tax under Pay As You Earn is smaller than the aggregate number of employee records returned by the employers.



The following table illustrates the graduation of tax for certain incomes and taxpayers.
TABLE IT5

Amount and effective rates of tax on specimen incomes, 2008

Actual total income	Single persons or married couples who elect for separate assessment		Married couples who elect for joint assessment			
			One spouse working (no children)		Both spouses working (assumes 65/35 split of income between spouses)	
	Amount of tax	Effective Rate	Amount of tax	Effective Rate	Amount of tax	Effective Rate
€18,000	€0	0.00%	€0	0.00%	€0	0.00%
€26,000	€1,540	5.92%	€0	0.00%	€0	0.00%
€30,000	€2,340	7.80%	€510	1.70%	€0	0.00%
€35,000	€3,340	9.54%	€1,510	4.31%	€0	0.00%
€40,000	€5,306	13.27%	€2,510	6.28%	€680	1.70%
€45,000	€7,356	16.35%	€3,636	8.08%	€1,680	3.73%
€55,000	€11,456	20.83%	€7,736	14.07%	€3,680	6.69%
€65,000	€15,556	23.93%	€11,836	18.21%	€5,680	8.74%
€75,000	€19,656	26.21%	€15,936	21.25%	€8,594	11.46%
€100,000	€29,906	29.91%	€26,186	26.19%	€18,812	18.81%
€120,000	€38,106	31.76%	€34,386	28.66%	€27,012	22.51%
€140,000	€46,306	33.08%	€42,586	30.42%	€35,212	25.15%

Effective rates of tax are computed by reference to personal tax credits for persons aged under 65 years, which for 2008 include the special individual PAYE tax credit of € 1,830.



COST OF TAX CREDITS, ALLOWANCES AND RELIEFS 2006 AND 2005

The following table IT 6 shows the estimated cost in terms of revenue forgone of the personal tax credits and the main reliefs and deductions allowable under the income tax system. A number of reliefs which apply both to individuals and companies is also included and the cost shown in relation to these reliefs covers income tax and corporation tax.

An adjustment is included in the cost figures applying to income tax to compensate for incomplete numbers of tax returns on record at the time of compiling the estimates.

The tax credits and reliefs listed in the table serve varying purposes. Many are essentially structural reliefs through which individual tax liabilities are adjusted to reflect relative taxable capacity. The main personal tax credits are a good example of this since they may be regarded as part of the progressive income tax structure representing a band of income chargeable at a zero rate. Others, such as relief for interest paid in full or investment in corporate trades, are tax-based incentives in favour of specific groups or activities which are designed to promote certain aspects of public policy.

In computing taxable profits, account needs to be taken in some way of the depreciation of capital assets incurred in earning those profits. To this extent, the figures in the table of the "costs" of capital allowances should not be regarded as measuring a "loss of tax revenue" on profits. To compute such "loss", regard would have to be had to the excess of the amount of the capital allowances at current rates over the amount of the normal allowances.

The figures shown for the basic personal tax credits (married, single and widowed) are the costs of these tax credits as if all other tax credits and the exemption limits did not apply. They do not include individuals who are not on Revenue records because their incomes are below the income tax thresholds. The cost figures for the exemption limits are based on the excess of the exemption limits over the basic personal tax credits.

The figures of cost are for 2006 and 2005 and all figures are based on tax due in respect of assessments for each year and not on tax receipts within that year.

The figure against each credit or allowance represents the additional tax which would become payable if the tax credit or allowance were withdrawn assuming no consequent change in the behaviour of taxpayers (for example, in relation to the reliefs for savings), or the amounts of payments (for example, interest payable on certain savings schemes might need adjustment to take account of the new tax liability).

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

In the calculations, each tax credit or allowance has been dealt with separately and on the assumption that the rest of the tax system remained unchanged. It would be therefore inaccurate to calculate the effect of withdrawing all the credits, reliefs and allowances by simply totaling the figures. For example, the costs shown for capital allowances and stock relief are also calculated on the basis of separate withdrawal of these reliefs. Their combined cost would be greater than the sum of the separate costs because allowances are not always fully set off against available profits. For instance, a person with €1,000 gross trading profits, €1,000 capital allowances and €1,000 stock relief would pay no tax if either of the reliefs were withdrawn but would pay tax on €1,000 profits if both reliefs were withdrawn. In this case, the cost of each relief separately is nil but the combined cost is tax on €1,000. Basic data is not available to enable an estimate of the combined cost of these reliefs to be made.

The figures for estimates based on tax returns have been grossed up to an overall expected level to adjust for incompleteness in the numbers of returns on record at the time the data was extracted for analytical purposes.

Finally, the estimates shown in many cases are tentative and are subject to revision in the light of later information. Some of the cost figures included in the table for 2005 reflect revisions to figures previously published in the 2007 Report.

INCOME TAX AND CORPORATION TAX
TABLE IT6
Cost of Tax Credits, Allowances and Reliefs 2005 and 2006

Tax Relief Provision	(1) Estimated cost for			
	2005		2006	
	€m	Numbers	€m	Numbers
INCOME TAX				
Exemption limits:				
General Exemption ⁽²⁾	0.0	0	0.0	0
Child Addition ⁽²⁾	0.3	1,000	0.2	800
Age Exemption ⁽²⁾	61.5	49,600	62.0	50,100
Married Person's Credit ⁽³⁾	2,268.9	756,500	2,396.9	777,700
Single Person's Credit ⁽³⁾	1,854.3	1,330,100	2,137.2	1,494,700
Widowed Person's Credit ⁽³⁾	132.2	71,500	155.2	78,400
Additional Credit to Widowed Person in Year of Bereavement	4.7	4,000	4.5	4,000
Additional Bereavement Credit to Widowed Parent	4.3	2,400	4.9	2,300
Additional Personal Credit for Lone Parent	194.1	124,900	186.1	123,100
Homecarer Credit	63.9	87,900	61.8	85,000
Additional Credit for Incapacitated Child	10.3	10,400	16.0	11,000
Employee (PAYE) Credit	2,030.8	1,493,300	2,522.0	1,626,700
Dependent Relative Credit	1.0	15,200	1.4	15,500
Person Taking Care of Incapacitated Taxpayer	1.8	660	2.8	820
Age Credit	20.6	68,800	28.3	76,700
Blind Person's Credit	0.8	890	1.2	880
Medical Insurance Premiums ⁽⁴⁾	229.6	1,073,400	260.5	1,134,800
Health Expenses	134.0	260,700	167.2	348,800
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received ⁽⁵⁾	3.2	21,600	3.1	23,000
Employees' Contributions To Approved Superannuation Schemes ⁽⁶⁾	423.4	565,200	543.3	693,100
Employers' Contributions To Approved Superannuation Schemes ⁽⁶⁾	90.0	296,500	120.0	363,100
Exemption of Investment Income and Gains of Approved Superannuation Funds ^{(6) (7) (11) *}	1,050.0	N/A	1,200.0	N/A
Exemption of employers' contributions from employee BIK ⁽⁶⁾	370.0	296,500	510.0	363,100
Tax Relief on "tax free" lump sums ⁽⁶⁾	120.0	N/A	130.0	N/A
Retirement Annuity Contracts ⁽⁶⁾	357.7	121,200	435.9	125,900
Personal Retirement Savings Account ⁽⁶⁾	42.2	32,900	56.4	45,200
Interest paid:				
Loans relating to Principal Private Residence	279.0	587,800	351.6	668,400
Other ⁽⁸⁾	22.2	4,800	31.1	4,900
Rent Paid in Private Tenancies	48.1	144,500	64.0	171,800
Expenses Allowable to Employees under Schedule E	65.0	908,800	71.2	960,400
Third Level Education Fees	14.3	29,900	15.7	30,800
Exemption of Certain Earnings of Writers, Composers and Artists	34.8	2,220	65.9	2,890
Dispositions (Including Maintenance Payments made to Separated Spouses)	18.9	6,100	20.2	7,640
Exemption of Interest on Savings Certificates, National Installment Savings & Index Linked Savings Bonds	129.5	N/A	216.3	N/A
Rent a Room	3.3	2,820	3.9	3,560
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. ⁽⁹⁾	19.8	N/A	35.0	N/A
Donations to Approved Bodies	34.0	63,800	49.5	107,100
Donations to Sports Bodies ⁽¹⁰⁾	0.2	430	0.3	580
Retirement Relief for certain Sports Persons ⁽¹⁰⁾	0.3	42	0.2	32
Exemption of Irish Government Securities where owner not ordinarily resident in Ireland ^{(11) *}	169.3	N/A	197.0	N/A
Exemption of Statutory Redundancy Payments	72.8	22,000	77.7	22,100
Service Charges	17.2	304,700	21.4	363,900
Top Slicing Relief - Reduced Tax Rate for Payments in Excess of Exemption Amounts Made as Compensation for Loss of Office	11.1	1,480	20.2	2,050
Revenue Job Assist allowance	0.4	550	0.3	360
Allowance for seafarers	0.4	200	0.3	170
Trade Union Subscriptions	11.8	272,100	19.2	294,300
Exemption From Tax of Certain Social Welfare Payments:				
Child benefit *	366.6	373,500	377.4	375,300
Early childcare Supplement*	N/A	N/A	64.9	192,000
Maternity allowance *	9.6	10,800	12.2	14,900

TABLE IT6 - continued
Cost of Tax Credits, Allowances and Reliefs 2005 and 2006

INCOME TAX				
Exemption of Income arising from the Provision of Childcare Services	N/A	N/A	0.3	230.0
Approved Profit Sharing Schemes *	55.8	55,000	87.8	87,500
Savings-Related Share Option Schemes *	6.2	N/A	2.8	N/A
Approved Share Option Schemes *	0.4	464	3.4	1400
Relief for New Shares Purchased by Employees	N/A	N/A	0.2	184
Investment in Corporate Trades (BES)	16	1,650	21.4	2,000
Investment in Seed Capital	1.3	42	1.2	42
Stock Relief *	2.0	N/A	2.0	N/A
Relief for expenditure on significant buildings and gardens	3.3	84	6.2	180
Donation of Heritage items	5.8	7	5.7	5
Special Savings Incentive Scheme	597.4	1,083,600	438.9	718,570
INCOME TAX AND/OR CORPORATION TAX ⁽¹²⁾				
Employee Share Ownership Trusts*	1.8	16,800	6.3	16,300
Total Capital Allowances: ⁽¹³⁾	1877.5	266,200	2036.3	260,700
Rented Residential Relief - Section 23 ⁽¹⁴⁾ *	239.7	4,126	252.4	4,132
Effective Rate of 10% for Manufacturing and Certain Other Activities ⁽¹⁵⁾	396	3,034	384.1	2,831
Double Taxation Relief	439.1	13,200	590.0	15,400
Investment in Films*	15.7	1,500	36.4	3,500
Group Relief	421.6	1,578	255.6	1,592
Research & Development Tax Credit ⁽¹⁶⁾	65.2	135	74.7	141

NOTES ON TABLE IT 6

(1) FIGURES ACCOMPANIED BY AN ASTERISK * ARE PARTICULARLY TENTATIVE AND SUBJECT TO A CONSIDERABLE MARGIN OF ERROR.

(2) THE COST FIGURES FOR THE EXEMPTION LIMITS ARE BASED ON THE EXCESS OF THE EXEMPTION LIMITS OVER THE BASIC PERSONAL TAX CREDITS. THEY INCLUDE THE COST OF MARGINAL RELIEF FOR TAXPAYERS WHOSE INCOMES ARE NOT GREATLY IN EXCESS OF THE EXEMPTION LIMITS..

(3) THE FIGURES SHOWN FOR THE BASIC PERSONAL TAX CREDITS (MARRIED, SINGLE AND WIDOWED) ARE THE COSTS OF THESE TAX CREDITS AS IF ALL OTHER TAX CREDITS AND THE EXEMPTION LIMITS DID NOT APPLY. THEY DO NOT INCLUDE INDIVIDUALS WHO ARE NOT ON REVENUE RECORDS BECAUSE THEIR INCOMES ARE BELOW THE INCOME TAX THRESHOLDS.

(4) ARISING FROM THE CHANGE OVER TO TAX RELIEF AT SOURCE THE FIGURES RELATE TO THE NUMBER OF POLICIES ISSUED. THESE INCLUDE POLICIES WHERE SUBSCRIPTIONS WERE PAID BY BUSINESSES ON BEHALF OF THEIR EMPLOYEES.

(5) PART OF THE COST OF CONTRIBUTIONS TO PERMANENT HEALTH BENEFIT SCHEMES IS NOT IDENTIFIABLE AS A RESULT OF THE MOVE TO A "NET PAY" BASIS FOR CONTRIBUTIONS BY PAYE TAXPAYERS FROM 6 APRIL 2001.

(6) SEE THE FOLLOWING TABLE "GREEN PAPER ON PENSIONS" FOR BACKGROUND COMMENTARY AND COST FIGURES FOR 2007.

(7) ARISING FROM THE WORK ON THE "GREEN PAPER ON PENSIONS" (2007) THE BASIS FOR COSTING THIS ITEM WAS CHANGED FOR 2005 AND IS NOT DIRECTLY COMPARABLE WITH THE FIGURES FOR EARLIER YEARS. SEE ALSO THE FOLLOWING TABLE "GREEN PAPER ON PENSIONS" FOR MORE RECENT FIGURES.

(8) "OTHER" RELATES TO BORROWINGS FOR PURPOSES SUCH AS ACQUIRING AN INTEREST IN A COMPANY OR PARTNERSHIP OR TO PAY DEATH DUTIES.

(9) THE COST OF EXEMPTING THE INCOME OF CHARITIES, COLLEGES, HOSPITALS, SCHOOLS, FRIENDLY SOCIETIES, ETC. FROM INCOME TAX INCLUDES THE SUMS REPAID IN RESPECT OF TAX CREDITS, INCOME TAX DEDUCTED AT SOURCE (CERTAIN DIVIDENDS, OTHER INVESTMENT INCOME AND PAYMENTS RECEIVED UNDER COVENANT), AND ALSO INCLUDES TAX ON (SEE NOTE 10) (A) DONATIONS MADE BY THE PAYE AND SELF-EMPLOYED SECTORS TO APPROVED BODIES (B) INCOME TAX REPAYMENTS ON FOOT OF PAYE DONATIONS. IT ALSO INCLUDES THE COST OF EXEMPTING CERTAIN BODIES FROM THE DEDUCTION ON INCOME ARISING FROM GOVERNMENT SECURITIES. INFORMATION IS NOT AVAILABLE ABOUT OTHER INCOME RECEIVED GROSS.

(10) THE COST FIGURES FOR RELIEF FOR DONATIONS TO APPROVED SPORTS BODIES AND FOR CERTAIN SPORTS PERSONS ARE BASED ON SELF ASSESSMENT RETURNS.

(11) IN THE ABSENCE OF OTHER INFORMATION, TAX HAS BEEN ASSUMED AT THE STANDARD RATE OF INCOME TAX EVEN THOUGH A DIFFERENT RATE MIGHT BE APPROPRIATE IN MANY CASES.

(12) THE COSTS INCLUDED FOR CORPORATION TAX ARE BY REFERENCE TO ACCOUNTING PERIODS WHICH ENDED IN THE YEARS 2005 AND 2006.

(13) THE COST SHOWN FOR CAPITAL ALLOWANCES DOES NOT INCLUDE ANY COST ASSOCIATED WITH "UNUSED CAPITAL ALLOWANCES", THAT IS, CAPITAL ALLOWANCES WHICH ARE NOT ABSORBED BY A COMPANY IN THE ACCOUNTING PERIOD IN WHICH THEY ARISE BECAUSE THEY EXCEED THE AMOUNT OF THE COMPANY'S PROFITS OF THAT ACCOUNTING PERIOD WHICH ARE AVAILABLE FOR OFFSET. UNUSED CAPITAL ALLOWANCES CAN BE OFFSET AS LOSSES AGAINST TAXABLE PROFITS ARISING IN THE PREVIOUS ACCOUNTING PERIOD AND AGAINST CERTAIN PROFITS ARISING IN FUTURE ACCOUNTING PERIODS AND CAN BE OFFSET AGAINST THE PROFITS OF ANOTHER COMPANY IN THE SAME GROUP OF COMPANIES. IT IS ESTIMATED THAT €3340 MILLION OF UNUSED CAPITAL ALLOWANCES WERE CLAIMED IN RESPECT OF 2006 ACCOUNTING PERIODS BUT AS THE PROPORTION OF THIS ITEM WHICH IS INCLUDED IN PREVIOUS YEARS LOSSES AND IN GROUP RELIEF IS NOT SEPARATELY IDENTIFIABLE A RELIABLE ESTIMATE OF THE COST OF THE CAPITAL ALLOWANCE ELEMENT CANNOT BE PROVIDED.

(14) THE TAX COST SHOWN FOR SECTION 23 TYPE RELIEF IS THE ESTIMATED ULTIMATE TAX COST RELATING TO THE TOTAL ALLOWABLE EXPENDITURE IN RESPECT OF CLAIMS MADE IN 2005 AND 2006 TAX RETURNS FOR THE FIRST TIME. THE COST SHOWN IS FOR INCOME TAX CASES ONLY.

(15) THE COST DOES NOT INCLUDE ANY NOTIONAL COST ASSOCIATED WITH IFSC COMPANIES. THE INTERNATIONAL FINANCIAL SERVICES ACTIVITY IN IRELAND REPRESENTS NEW BUSINESS WHICH HAS DEVELOPED AS A RESULT OF, AMONG OTHER THINGS, THE CONCESSIONARY TAX RATE. THIS MEANS THAT AS THE COST OF THE CONCESSIONARY RATE IS NOT JUST THE DIFFERENCE BETWEEN THE CONCESSIONARY TAX RATE AND THE FULL TAX RATE, IT IS THEREFORE NOT QUANTIFIABLE. IN REGARD TO THE COST SHOWN FOR THE EFFECTIVE RATE OF 10 PER CENT FOR MANUFACTURING AND CERTAIN OTHER ACTIVITIES, NO ACCOUNT IS TAKEN OF THE FACT THAT WITHOUT THESE INCENTIVES, MANY ENTERPRISES MAY NOT HAVE SET UP HERE. TO THE EXTENT THAT PROFITS EARNED BY SUCH ENTERPRISES WOULD NOT HAVE BEEN AVAILABLE FOR IRISH TAX PURPOSES, PART OF THE COST FIGURE SHOWN MIGHT BE REGARDED AS NOTIONAL.

(16) THE COSTS SHOWN FOR R&D IS FOR CLAIMS FOR R&D ON CORPORATION TAX RETURNS FOR ACCOUNTING PERIODS ENDING IN 2005 AND 2006. HOWEVER, THE COST INCLUDES THE COST ASSOCIATED WITH CLAIMS WHERE THE COMPANY WAS ENTITLED TO THE CREDIT BUT WAS UNABLE TO ABSORB IT IN THAT ACCOUNTING YEAR.

Green Paper on Pensions – updated estimates of cost for 2007

AS PART OF THE WORK ON THE GREEN PAPER ON PENSIONS, A REVIEW WAS CARRIED OUT OF THE CURRENT REGIME OF INCENTIVES FOR SUPPLEMENTARY PENSION PROVISION WITH A VIEW TO DEVELOPING MORE COMPREHENSIVE AND RELIABLE ESTIMATES OF THE COST OF RELIEFS IN THIS AREA. THE REVIEW EXAMINED, AMONG OTHER THINGS, THE CURRENT RELIEFS AND INCENTIVES FOR INVESTMENT IN SUPPLEMENTARY PENSIONS AND THE DATA AVAILABLE ON WHICH TO BASE RELIABLE ESTIMATES OF THE COSTS IN REVENUE FOREGONE TO THE EXCHEQUER.

THE REVIEW DREW ON NEWLY AVAILABLE 2007 AGGREGATE DATA ON CONTRIBUTIONS TO PENSION SCHEMES BY EMPLOYERS AND EMPLOYEES ARISING FROM A P35 INITIATIVE INTRODUCED ON FOOT OF PROVISIONS THAT WERE INCLUDED IN FINANCE ACT 2004 WITH A VIEW TO IMPROVING DATA QUALITY. ESTIMATES OF THE COST OF TAX FOR PRIVATE PENSION PROVISION UPDATED FOR 2007 ARE INCLUDED IN THE TABLE BELOW.

ESTIMATE OF THE COST OF TAX AND PRSI RELIEFS FOR PRIVATE PENSION PROVISION 2007.

	<i>ESTIMATED COSTS</i>	<i>NUMBERS*</i>
	<i>€MILLION</i>	
EMPLOYEES' CONTRIBUTIONS TO APPROVED SUPERANNUATION SCHEMES	590	708,100
EMPLOYERS' CONTRIBUTIONS TO APPROVED SUPERANNUATION SCHEMES	150	385,100 **
ESTIMATED COST OF EXEMPTION OF EMPLOYERS' CONTRIBUTIONS FROM EMPLOYEE BIK	540	385,100
EXEMPTION OF INVESTMENT INCOME AND GAINS OF APPROVED SUPERANNUATION FUNDS	900	NOT AVAILABLE
RETIREMENT ANNUITY CONTRACTS (RACs)	420	123,900
PERSONAL RETIREMENT SAVINGS ACCOUNTS (PRSAs)	65	56,400
ESTIMATED COST OF TAX RELIEF ON "TAX-FREE" LUMP SUM PAYMENTS	130	
ESTIMATED COST OF PRSI AND HEALTH LEVY RELIEF ON EMPLOYEE AND EMPLOYER CONTRIBUTIONS	240	NOT AVAILABLE
GROSS COST OF TAX RELIEF	3,035	
ESTIMATED TAX YIELD FROM PAYMENT OF PENSION BENEFITS	410	
NET COST OF TAX RELIEF	2,625	

*NUMBERS AS INCLUDED IN P35 RETURNS FROM EMPLOYERS TO REVENUE FOR 2007. FIGURES ARE AS VERIFIED TO DATE BUT MAY BE UNDERSTATED AND SUBJECT TO REVISION.

**THIS IS NUMBERS OF EMPLOYEES FOR WHOM EMPLOYERS ARE CONTRIBUTING TO OCCUPATIONAL PENSION FUNDS AS INCLUDED IN P35 RETURNS TO REVENUE FOR 2007. FIGURES ARE AS VERIFIED TO DATE BUT MAY BE UNDERSTATED AND SUBJECT TO REVISION.

THE BREAKDOWN AND MAKE-UP OF THESE ESTIMATED COSTS OF RELIEFS DIFFER FROM PRESENTATIONS OF COSTS IN THIS AREA FOR PREVIOUS YEARS IN A NUMBER OF RESPECTS AND ARE NOT DIRECTLY COMPARABLE. FOR FURTHER DETAILS ON THE COST OF TAX AND OTHER RELIEFS AND THE CHANGES IN THE METHODOLOGY, REFER TO PAGES 106 AND 107 OF THE GREEN PAPER ON PENSIONS WHICH IS AVAILABLE AT WWW.PENSIONSGREENPAPER.IE.

Certain property-based tax incentives and incomes exempt from tax - uptake and estimated potential cost to the Exchequer in terms of income tax and corporation tax forgone based on 2006 tax returns

Provisions were included in the Finance Acts of 2003 and 2004 to enable new statistical data on the uptake of tax relief for certain property-based tax incentives and incomes exempt from tax to be obtained from tax returns. This information, derived from changes introduced by the Revenue Commissioners to income tax returns and corporation tax returns for 2006, is set out in the following table.

The figures shown include the amounts claimed in the year but exclude amounts carried forward into the year either as losses or capital allowances, and include any amounts of unused losses and/or capital allowances which will be carried forward to subsequent years.

<u>Tax Incentive/Income Exemption</u>	<u>Amount Claimed</u>	<u>Assumed maximum</u>	<u>Number of</u>
	€m	<u>tax cost €m</u>	<u>claimants</u>
	€m	€m	
Urban renewal	351.7	140.5	3,436
Town Renewal	93.0	38.7	1,149
Seaside Resorts	15.7	6.4	1,167
Rural Renewal	94.0	38.0	2,137
Multi-storey car parks	40.2	16.6	119
Living Over the shop	7.1	2.7	82
Enterprise Areas	7.4	3.0	129
Park and Ride	6.9	2.8	32
Holiday Cottages	22.9	9.5	660
Hotels	277.1	106.6	1,515
Nursing Homes	35.5	14.7	538
Housing for the Elderly/infirm	3.4	1.4	95
Hostels	1.96	0.82	23
Guest Houses	0.2	0.1	7
Convalescent Homes	4.1	1.7	18
Qualifying Private Hospitals	25.2	10.6	284
Qualifying sports injury clinics	0.1	0	3
Buildings Used for certain childcare purposes	14.3	6.0	304
Student Accommodation	162.5	64.3	1,059
Exemption of profits or gains from Greyhounds	0.4	0.1	6
Exemption of profits or gains from Stallions	90.7	22.5	185
Exemption of profits or gains from Woodlands	13.6	5.4	1,231
Exempt Patents (section 234, TCA 1997)	395.0	83.8	1,120
Totals	1,662.9	576.2	15,299

Notes:

- The figures shown relate to the various reliefs/incentives and exemptions as specified in the 2006 form 11 and CT1.
- There were concerns that in some instances the new, separately categorised data on property incentives may not have been correctly entered on the Tax returns. Revenue drew the attention of the relevant tax practitioner bodies to these deficiencies to rectify them in future returns and also increased awareness among its own staff involved in processing tax returns of the need to ensure, through closer examination of the returns, that they are correctly completed.
- The estimated costs have assumed tax foregone at the 42% rate in the case of income tax and 12.5% in the case of corporation tax. This means the figures shown correspond to the maximum Exchequer cost in terms of income tax and corporation tax. However, the actual Exchequer cost could be lower, particularly in relation to the exempt income items, as the income could be subject to deductions for allowable expenses and other costs thereby reducing the level of income that would be actually subject to tax.
- Some of the costs shown above are included in the costs shown for capital allowances and section 23 relief in Table IT6. For example, exempt income included above is not part of capital allowances.

RELIEFS IN RESPECT OF WHICH COSTS ARE NOT CURRENTLY QUANTIFIABLE OR ARE NEGLIGIBLE OR ARE NOT IDENTIFIABLE WITHIN TOTAL AGGREGATES.

Exemption in respect of certain income derived from the leasing of farm land

Relief for new shares purchased on issue by employees;

Relief from averaging of farm profits;

Exemption for income arising from payments in respect of personal injuries;

Exemption of certain payments made by Hemophilia HIV Trust;

Exemption of Pensions, Benefits or Gratuities Payable to Veterans of the War of Independence their Widows or Dependents;

Exemption of lump sum retirement payments;

Relief for allowable motor expenses;

Tapering relief allowable for taxation of car benefits in kind;

Reduced tax rate of 10% for authorised unit trust schemes;

Reduced tax rate of 10% for special investment schemes;

Exemption of certain grants made by Údarás na Gaeltachta;

Relief for investment income reserved for policy holders in life assurance companies;

Relief for various business related expenses such as staff recruitment, rent, legal fees, and other general expenses;

Exemption in certain circumstances on the interest on quoted bearer Eurobonds;

Exemption of payments made as compensation for loss of office;

Exemption of scholarship income

Exemption for income received under Sceim na bhFoghlaimoiri Gaeilge.

Income Distribution Statistics

Table IDS1	Income Tax 2006. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income
Table IDS2	Income Tax 2006. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income of Self-Employed including Proprietary Directors
Table IDS3	Income Tax 2006. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly earned incomes assessed under Schedule D
Table IDS4	Income Tax 2006. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly unearned incomes assessed under Schedule D
Table IDS5	Income Tax 2006 Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE incomes assessed under Schedule E
Table IDS6	Income Tax 2006. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE incomes assessed under Schedule E (excluding Proprietary Directors on the Schedule E record)
Table IDS7	Income Tax 2006. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income of Proprietary Directors
Table IDS8	Income Tax 2006. Distribution of - (i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income
Table IDS9	Income Tax 2006. Distribution of - (i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income of Self-Employed including Proprietary Directors
Table IDS10	Income Tax 2006. Distribution of - (i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income for mainly earned incomes assessed under Schedule D
Table IDS11	Income Tax 2006. Distribution of - (i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income for mainly unearned incomes assessed under Schedule D
Table IDS12	Income Tax 2006. Distribution of - (i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income for mainly PAYE incomes assessed under Schedule E
Table IDS13	Income Tax 2006. Distribution of - (i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income for mainly PAYE incomes assessed under Schedule E (excluding Proprietary Directors on the Schedule E record).
Table IDS14	Income Tax 2006. Distribution of - (i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income of Proprietary Directors
Table IDS15	Income Tax 2006. Interest paid on home loans - relief allowed at the standard rate (in terms of tax reductions) by range of total income
Table IDS16	Income Tax 2006. Distribution of - (i) number of taxable incomes (ii) total taxable income and (iii) tax, by range of taxable income
Table IDS17	Income Tax 2006. Distribution of - (i) number of income earners (ii) total taxable income and (iii) tax, by tax band
Table IDS18	Income Tax computation for 2005 and 2006.

Income Distribution Statistics

The information on personal incomes which is given in Tables IDS1 to 18, has been collected in the course of the administration of income tax for the income tax year 2006.

The tables relate to income assessed in respect of the tax year 2006 by reference to tax returns which were processed up to mid August 2008. The income taken for the purposes of the tables is in general that of the year 2006.

The information relating to employees from whose income tax was deducted under Pay As You Earn is based on completed end-of-year returns from employers of which up to 96% were processed at the relevant time. Tables IDS 7 and 14 contain estimated income distributions of proprietary directors of incorporated family businesses, estimated by reference to the level of end-of-year returns received for 2006 up to early September 2008.

The information relating to Schedule D assessments is based on assessed Self-Assessment Returns for 2006 representing some 89.7% of the expected total.

Proprietary directors, while formally taxed under the PAYE system, are akin to the self-employed and should be taken into account when analysing the income distribution of the self-employed sector generally. This approach is reflected in the compilation of tables IDS 2 and 9.

The timeliness of the historical data on incomes and tax included in the tables is directly influenced by the need to have a minimum as close as possible to 90% of tax returns represented in the figures. Because of the return filing date for Self-Assessment returns from Schedule D taxpayers, the most recent year for which relatively complete and comparable data can be provided in this report for both Schedule D and PAYE income distribution is 2006.

Income related to part only of a year, where there has been a change of employment during the year, is not grossed up to the corresponding annual amount.

Following the introduction of standard rating of the main personal and PAYE allowances from 6 April, 1999 and the subsequent conversion of the various standard rated allowances into formal tax credits from 6th April 2001 the numbers of income earners with *taxable income* is higher than the numbers who are *effectively liable to tax*. This arises because tax relief is now given by way of a reduction of tax chargeable and not as a deduction from income as was previously the position.

The information in the tables covers just over 1,376,300 earners who were effectively liable to income tax for 2006 (see Table IDS17), as compared with a total of 2,208,100 with taxable income (Table IDS16) and over 2,261,100 included in Table IDS1.

The difference between the figures in Tables IDS1 and IDS16 is accounted for by earners who were found to be not liable to tax because of the operation of exemption limits or personal tax credits and deductions allowable at rates other than the standard rate.

A married couple who has elected or who has been deemed to have elected for joint assessment is counted as one tax unit and their incomes are aggregated in the statistics.

The following are the definitions adopted for use in connection with the compilation of the statistics set out in the tables.

Gross Income is the income brought under the review of the department before adjustments are made in respect of capital allowances, interest paid, losses, allowable expenses, retirement annuities etc. but after deduction of superannuation contributions by employees. It includes certain income belonging to individuals whose *total* income is below the exemption limits. It does not include certain other income which is not income for tax purposes or is exempt from tax such as profits or gains from stallion fees, profits from commercial forestry and certain income from patent royalties, certain investment income arising from personal injuries, child benefit, maternity benefit and unemployment assistance paid by the Department of Social, Community and Family Affairs, certain earnings of writers, composers and artists, bonus or interest paid under Instalment Savings Schemes operated by An Post, interest on certain Government securities, certain foreign pensions which are exempt from tax in the foreign paying country, portion of certain lump sums received by employees on cessation of their employment, statutory redundancy payments and certain military pensions. Other income sources which are either not included or not fully included are employee contributions to pension funds (tax deductible), interest income that does not need to be declared or is not recorded (but from which tax has been deducted), unemployment benefit and disability benefit (non-recording of non-taxable amounts and of amounts taxed by restriction

of repayments or indirectly through employers in the PAYE system), and the incomes of certain self-employed persons, including some farmers, as well as some individuals in receipt of pensions, who are not processed annually on tax records because their incomes are below the income tax thresholds.

"Total" income is the total income of taxpayers from all sources as estimated in accordance with the provisions of the Income Tax Acts. It is net of such items as capital allowances, allowable interest which is not subject to relief at the standard rate, losses, allowable expenses, retirement annuities and superannuation contributions. For the purposes of the exemption limits, interest allowable for tax purposes is a deduction in computing total income.

Declared interest income received by individuals and any income such as distributions (i.e. dividends plus tax credits) received is included. Benefits-in-kind are also included to the extent that they are chargeable to income tax

Taxable Income is that part of income on which tax is actually calculated. It is thus the total income of taxpayers less personal reliefs and other deductions **but prior to the application of tax credits and reliefs at the standard rate** (which are given by way of a reduction of tax chargeable).

Figures of deductions and allowances used in compiling the statistics are of amounts allowed and not of amounts claimed. For example, if a taxpayer has deductions and allowances totaling €6,500 and has income of €6,000, the statistics include an amount allowed of €6,000.

Some other features of the tables are:

- except in the case of Table IDS16 the information relates to all income earners on tax records, whether liable to tax or not; in the case of Table IDS16 the information is confined solely to those with taxable income,
- declared exempt income is included in the figure for total income in arriving at the average effective rate of tax;
- only the declared interest income of individuals, and the corresponding tax charge, is included; consequently, the bulk of interest from which deposit interest retention tax was deducted is not included;
- particulars of assessments raised during the year in respect of previous years are not included;
- amounts of declared income arising under Schedule C are included with Schedule D income and cannot be separately identified.
- Tax Relief at Source (TRS) was introduced in 2001 for medical insurance and in 2002 for mortgage interest. Due to certain technical difficulties an income related distribution of relief allowed in respect of medical insurance, as provided in previous reports, is not currently available. In the case of mortgage interest relief the figures in Table IDS 15 provide a distribution of the tax credits paid over by Revenue to the lending institutions under the TRS scheme, by reference to the income levels of mortgage holders identified on the main income tax record.

INCOME TAX 2006

TABLE IDS1

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income.

Range of gross income		Single males						Single females						Married couples - both earning					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	208,591	26.92	983.82	4.98	1.55	0.06	197,365	29.65	898.85	6.07	0.85	0.05	9,892	2.53	50.45	0.17	0.03	0.00
10,000	12,000	35,862	4.63	394.39	2.00	1.49	0.05	32,327	4.86	355.66	2.40	0.59	0.03	2,262	0.58	24.93	0.09	0.04	0.00
12,000	15,000	51,333	6.62	693.19	3.51	3.81	0.14	46,937	7.05	634.22	4.28	1.39	0.08	3,928	1.00	53.28	0.18	0.27	0.01
15,000	17,000	36,311	4.69	580.86	2.94	6.06	0.22	33,654	5.06	538.62	3.64	3.01	0.17	3,373	0.86	54.13	0.19	0.30	0.01
17,000	20,000	54,265	7.00	1,004.77	5.08	30.99	1.13	49,486	7.43	915.28	6.18	20.25	1.16	6,091	1.56	113.12	0.39	0.67	0.01
20,000	25,000	85,060	10.98	1,912.31	9.68	108.37	3.96	74,662	11.22	1,677.09	11.33	76.59	4.39	13,471	3.44	304.64	1.04	2.03	0.04
25,000	27,000	31,623	4.08	822.21	4.16	60.53	2.21	26,483	3.98	688.20	4.65	44.55	2.55	6,397	1.64	166.48	0.57	1.55	0.03
27,000	30,000	43,930	5.67	1,250.52	6.33	104.61	3.82	33,857	5.09	964.00	6.51	74.28	4.26	10,376	2.65	295.99	1.01	3.90	0.08
30,000	35,000	61,204	7.90	1,981.69	10.03	200.53	7.33	46,854	7.04	1,518.13	10.26	145.96	8.36	19,868	5.08	647.24	2.22	13.95	0.29
35,000	40,000	44,325	5.72	1,656.95	8.38	223.09	8.15	36,514	5.49	1,364.26	9.22	180.21	10.33	22,495	5.75	844.42	2.89	32.57	0.67
40,000	50,000	53,569	6.91	2,380.63	12.05	418.83	15.31	43,163	6.48	1,917.57	12.96	338.28	19.39	50,258	12.85	2,266.30	7.77	145.64	3.00
50,000	60,000	27,863	3.60	1,518.73	7.68	327.64	11.98	20,673	3.11	1,123.64	7.59	245.13	14.05	50,733	12.97	2,788.91	9.56	257.91	5.31
60,000	75,000	19,770	2.55	1,313.74	6.65	322.63	11.79	13,135	1.97	871.45	5.89	218.29	12.51	65,338	16.70	4,378.99	15.01	547.63	11.27
75,000	100,000	11,517	1.49	978.88	4.95	266.64	9.75	6,315	0.95	533.97	3.61	148.77	8.53	62,736	16.04	5,391.47	18.48	933.48	19.20
100,000	150,000	5,683	0.73	675.00	3.42	194.75	7.12	2,641	0.40	312.78	2.11	92.97	5.33	41,774	10.68	4,956.39	16.99	1,109.26	22.82
150,000	200,000	1,694	0.22	289.96	1.47	86.94	3.18	744	0.11	126.96	0.86	39.72	2.28	10,220	2.61	1,744.72	5.98	448.66	9.23
200,000	275,000	1,001	0.13	233.25	1.18	69.05	2.52	431	0.06	100.25	0.68	31.48	1.80	5,641	1.44	1,305.30	4.47	351.41	7.23
Over	275,000	1,367	0.18	1,092.31	5.53	308.30	11.27	441	0.07	260.22	1.76	82.66	4.74	6,359	1.63	3,787.37	12.98	1,011.62	20.81
Totals		774,968	100	19,763.20	100	2,735.81	100	665,682	100	14,801.16	100	1,745.00	100	391,212	100	29,174.11	100	4,860.93	100

INCOME TAX 2006

TABLE IDS1 - continued

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income.

Range of gross income		Married couples - one earning						Widowers						Widows					
From €	To €	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	39,529	11.16	181.80	1.16	0.39	0.02	1,552	8.13	9.09	1.36	0.01	0.01	6,131	10.93	43.60	3.14	0.03	0.03
10,000	12,000	8,213	2.32	90.44	0.58	0.15	0.01	1,430	7.49	15.77	2.36	0.01	0.01	6,109	10.89	67.11	4.83	0.01	0.01
12,000	15,000	14,006	3.96	189.85	1.21	0.23	0.01	1,947	10.19	26.12	3.90	0.03	0.03	7,672	13.68	103.25	7.43	0.05	0.04
15,000	17,000	12,769	3.61	204.99	1.30	0.31	0.01	1,088	5.70	17.43	2.60	0.02	0.02	4,748	8.46	75.92	5.46	0.04	0.03
17,000	20,000	23,030	6.50	427.04	2.72	2.01	0.08	1,347	7.05	24.90	3.72	0.09	0.09	6,212	11.07	114.53	8.24	0.37	0.30
20,000	25,000	37,184	10.50	834.82	5.31	9.41	0.39	2,139	11.20	47.98	7.17	1.17	1.24	7,403	13.20	165.15	11.88	3.92	3.17
25,000	27,000	14,207	4.01	369.39	2.35	7.47	0.31	766	4.01	19.90	2.97	0.87	0.92	2,112	3.76	54.87	3.95	2.31	1.87
27,000	30,000	20,638	5.83	588.03	3.74	16.82	0.70	1,122	5.87	31.91	4.77	1.73	1.83	2,714	4.84	77.20	5.55	4.02	3.25
30,000	35,000	31,685	8.95	1,029.15	6.55	43.80	1.81	1,475	7.72	47.87	7.15	3.36	3.57	3,427	6.11	110.93	7.98	7.63	6.17
35,000	40,000	28,259	7.98	1,058.39	6.73	68.87	2.85	1,242	6.50	46.45	6.94	4.89	5.19	2,442	4.35	91.22	6.56	8.79	7.10
40,000	50,000	42,044	11.87	1,873.96	11.92	186.95	7.74	1,841	9.64	81.89	12.23	11.66	12.37	2,964	5.28	131.77	9.48	18.14	14.66
50,000	60,000	25,993	7.34	1,420.05	9.03	211.37	8.75	1,074	5.62	58.50	8.74	10.37	11.00	1,498	2.67	81.70	5.88	14.32	11.57
60,000	75,000	22,285	6.29	1,485.77	9.45	281.28	11.64	796	4.17	53.08	7.93	11.20	11.88	1,228	2.19	81.95	5.90	16.94	13.69
75,000	100,000	15,579	4.40	1,328.10	8.45	302.63	12.52	635	3.32	54.37	8.12	13.09	13.89	767	1.37	64.90	4.67	15.00	12.12
100,000	150,000	9,734	2.75	1,165.07	7.41	306.34	12.68	354	1.85	42.32	6.32	10.91	11.58	390	0.70	46.70	3.36	11.57	9.35
150,000	200,000	3,319	0.94	569.68	3.62	160.98	6.66	106	0.55	18.20	2.72	4.91	5.21	127	0.23	21.77	1.57	5.57	4.50
200,000	275,000	2,231	0.63	517.26	3.29	149.26	6.18	92	0.48	21.38	3.19	5.80	6.16	72	0.13	16.28	1.17	4.47	3.61
Over	275,000	3,367	0.95	2,386.36	15.18	668.36	27.66	95	0.50	52.24	7.80	14.12	14.98	85	0.15	41.10	2.96	10.57	8.54
Totals		354,072	100	15,720.15	100	2,416.63	100	19,101	100	669.42	100	94.24	100	56,101	100	1,389.95	100	123.74	100

INCOME TAX 2006

TABLE IDS1 - continued

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income.

Range of gross income		Totals					
From €	To €	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	463,060	20.48	2,167.60	2.66	2.86	0.02
10,000	12,000	86,203	3.81	948.30	1.16	2.30	0.02
12,000	15,000	125,823	5.56	1,699.91	2.09	5.76	0.05
15,000	17,000	91,943	4.07	1,471.95	1.81	9.73	0.08
17,000	20,000	140,431	6.21	2,599.64	3.19	54.38	0.45
20,000	25,000	219,919	9.73	4,941.99	6.06	201.50	1.68
25,000	27,000	81,588	3.61	2,121.04	2.60	117.29	0.98
27,000	30,000	112,637	4.98	3,207.65	3.93	205.36	1.71
30,000	35,000	164,513	7.28	5,335.01	6.54	415.23	3.47
35,000	40,000	135,277	5.98	5,061.70	6.21	518.43	4.33
40,000	50,000	193,839	8.57	8,652.12	10.61	1,119.51	9.35
50,000	60,000	127,834	5.65	6,991.55	8.58	1,066.73	8.91
60,000	75,000	122,552	5.42	8,184.97	10.04	1,397.97	11.67
75,000	100,000	97,549	4.31	8,351.69	10.25	1,679.62	14.02
100,000	150,000	60,576	2.68	7,198.27	8.83	1,725.80	14.41
150,000	200,000	16,210	0.72	2,771.28	3.40	746.78	6.24
200,000	275,000	9,468	0.42	2,193.72	2.69	611.47	5.11
Over	275,000	11,714	0.52	7,619.60	9.35	2,095.63	17.50
Totals		2,261,136	100	81,517.98	100	11,976.34	100

INCOME TAX 2006

TABLE IDS2

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income of self-employed including proprietary directors.*

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	15,571	17.42	6,872	25.73	999	0.99	6,709	10.93	319	8.26	728	10.32	31,198	10.78	134.48	0.65	1.99	0.05
10,000	12,000	3,935	4.40	1,290	4.83	333	0.33	1,285	2.09	91	2.36	224	3.18	7,158	2.47	78.81	0.38	1.69	0.04
12,000	15,000	5,921	6.63	1,855	6.95	713	0.71	2,235	3.64	152	3.93	388	5.50	11,264	3.89	152.53	0.73	4.40	0.11
15,000	17,000	4,218	4.72	1,197	4.48	708	0.70	1,937	3.15	121	3.13	259	3.67	8,440	2.92	135.14	0.65	4.35	0.11
17,000	20,000	5,917	6.62	1,666	6.24	1,296	1.28	3,269	5.32	192	4.97	435	6.17	12,775	4.42	236.76	1.14	9.28	0.24
20,000	25,000	8,783	9.83	2,467	9.24	3,254	3.22	5,670	9.23	433	11.21	955	13.54	21,562	7.45	484.53	2.33	23.13	0.59
25,000	27,000	3,076	3.44	809	3.03	1,647	1.63	2,166	3.53	168	4.35	325	4.61	8,191	2.83	212.92	1.02	11.69	0.30
27,000	30,000	4,547	5.09	1,182	4.43	2,604	2.58	3,002	4.89	263	6.81	428	6.07	12,026	4.16	342.98	1.65	21.84	0.55
30,000	35,000	7,667	8.58	1,787	6.69	4,618	4.58	4,874	7.94	335	8.67	625	8.86	19,906	6.88	645.80	3.10	49.07	1.24
35,000	40,000	5,573	6.24	1,317	4.93	4,963	4.92	4,451	7.25	228	5.90	480	6.80	17,012	5.88	637.13	3.06	54.77	1.39
40,000	50,000	7,397	8.28	1,720	6.44	10,362	10.27	6,710	10.93	405	10.48	642	9.10	27,236	9.41	1,219.43	5.86	127.77	3.24
50,000	60,000	4,656	5.21	1,060	3.97	10,941	10.84	4,216	6.87	264	6.83	378	5.36	21,515	7.44	1,179.89	5.67	146.40	3.71
60,000	75,000	3,883	4.34	1,071	4.01	15,778	15.63	3,839	6.25	227	5.88	377	5.34	25,175	8.70	1,684.57	8.09	240.07	6.09
75,000	100,000	3,150	3.52	845	3.16	15,490	15.35	3,240	5.28	237	6.14	327	4.64	23,289	8.05	2,005.97	9.63	347.71	8.82
100,000	150,000	2,379	2.66	732	2.74	13,254	13.13	2,856	4.65	195	5.05	244	3.46	19,660	6.80	2,370.15	11.38	497.16	12.61
150,000	200,000	920	1.03	295	1.10	5,130	5.08	1,349	2.20	73	1.89	96	1.36	7,863	2.72	1,353.95	6.50	323.55	8.20
200,000	275,000	648	0.73	211	0.79	3,563	3.53	1,100	1.79	70	1.81	65	0.92	5,657	1.96	1,318.21	6.33	330.38	8.38
Over	275,000	1,128	1.26	330	1.24	5,276	5.23	2,491	4.06	90	2.33	79	1.12	9,394	3.25	6,630.79	31.84	1,748.77	44.34
Totals		89,369	100	26,706	100	100,929	100	61,399	100	3,863	100	7,055	100	289,321	100	20,824.05	100.00	3,944.02	100.00

* The totals on this table do not coincide with the aggregate totals of Tables IDS3, 4 and 7 because some proprietary directors, whose main source of income is from Schedule D sources, are included in more than one of these tables.

INCOME TAX 2006

TABLE IDS3

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly earned income assessed under Schedule D.

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	12,264	18.71	4,876	27.10	755	1.33	5,408	12.15	233	9.05	484	10.86	24,020	12.50	96.69	0.74	0.44	0.02
10,000	12,000	3,282	5.01	968	5.38	262	0.46	1,000	2.25	62	2.41	133	2.98	5,707	2.97	62.82	0.48	1.09	0.05
12,000	15,000	5,005	7.63	1,390	7.73	551	0.97	1,831	4.11	100	3.89	253	5.68	9,130	4.75	123.56	0.94	3.37	0.14
15,000	17,000	3,519	5.37	882	4.90	487	0.85	1,560	3.50	87	3.38	166	3.72	6,701	3.49	107.28	0.82	3.49	0.15
17,000	20,000	4,926	7.51	1,209	6.72	1,010	1.77	2,701	6.07	137	5.32	271	6.08	10,254	5.34	189.88	1.44	7.22	0.31
20,000	25,000	7,145	10.90	1,758	9.77	2,611	4.58	4,671	10.49	347	13.48	661	14.83	17,193	8.95	386.03	2.94	17.42	0.74
25,000	27,000	2,308	3.52	544	3.02	1,347	2.36	1,699	3.82	116	4.51	216	4.85	6,230	3.24	161.91	1.23	8.17	0.35
27,000	30,000	3,318	5.06	743	4.13	2,027	3.56	2,314	5.20	178	6.92	291	6.53	8,871	4.62	252.68	1.92	14.61	0.62
30,000	35,000	4,888	7.46	1,005	5.59	3,416	5.99	3,638	8.17	234	9.09	418	9.38	13,599	7.08	441.23	3.36	29.47	1.25
35,000	40,000	3,751	5.72	781	4.34	3,415	5.99	3,285	7.38	158	6.14	285	6.39	11,675	6.08	436.85	3.32	33.55	1.43
40,000	50,000	4,840	7.38	987	5.49	6,358	11.16	4,793	10.77	264	10.26	365	8.19	17,607	9.17	786.99	5.99	72.62	3.09
50,000	60,000	2,950	4.50	594	3.30	5,972	10.48	2,908	6.53	159	6.18	245	5.50	12,828	6.68	701.88	5.34	76.96	3.27
60,000	75,000	2,392	3.65	613	3.41	7,431	13.04	2,486	5.58	131	5.09	207	4.64	13,260	6.90	887.44	6.75	111.88	4.76
75,000	100,000	1,830	2.79	510	2.83	7,432	13.04	1,854	4.16	123	4.78	197	4.42	11,946	6.22	1,027.48	7.82	153.19	6.51
100,000	150,000	1,407	2.15	516	2.87	6,095	10.70	1,469	3.30	101	3.92	139	3.12	9,727	5.06	1,173.85	8.93	213.84	9.09
150,000	200,000	541	0.83	201	1.12	2,433	4.27	678	1.52	38	1.48	59	1.32	3,950	2.06	681.02	5.18	145.00	6.16
200,000	275,000	421	0.64	160	0.89	1,898	3.33	564	1.27	45	1.75	28	0.63	3,116	1.62	728.61	5.54	167.42	7.12
Over	275,000	772	1.18	256	1.42	3,481	6.11	1,662	3.73	61	2.37	39	0.88	6,271	3.26	4,894.20	37.25	1,292.58	54.95
Totals		65,559	100	17,993	100	56,981	100	44,521	100	2,574	100	4,457	100	192,085	100	13,140.40	100	2,352.33	100

INCOME TAX 2006

TABLE IDS4

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly unearned income assessed under Schedule D.

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € 'm	% of total	Tax € 'm	% of total
-	10,000	2,042	41.61	1,327	46.29	83	3.22	1,057	19.28	68	13.33	216	11.90	4,793	26.40	23.69	2.06	1.47	1.13
10,000	12,000	290	5.91	167	5.82	18	0.70	189	3.45	13	2.55	63	3.47	740	4.08	8.13	0.71	0.42	0.32
12,000	15,000	356	7.25	206	7.19	52	2.02	236	4.31	25	4.90	98	5.40	973	5.36	13.10	1.14	0.55	0.43
15,000	17,000	195	3.97	117	4.08	44	1.71	183	3.34	19	3.73	66	3.64	624	3.44	10.00	0.87	0.30	0.23
17,000	20,000	214	4.36	157	5.48	55	2.14	265	4.83	29	5.69	122	6.72	842	4.64	15.58	1.35	0.52	0.40
20,000	25,000	311	6.34	171	5.96	111	4.31	396	7.22	40	7.84	219	12.07	1,248	6.87	27.97	2.43	1.18	0.91
25,000	27,000	100	2.04	49	1.71	43	1.67	155	2.83	23	4.51	84	4.63	454	2.50	11.79	1.03	0.54	0.42
27,000	30,000	126	2.57	74	2.58	51	1.98	186	3.39	36	7.06	101	5.56	574	3.16	16.32	1.42	0.84	0.64
30,000	35,000	179	3.65	108	3.77	109	4.23	307	5.60	39	7.65	132	7.27	874	4.81	28.31	2.46	1.68	1.30
35,000	40,000	151	3.08	79	2.76	118	4.58	265	4.83	22	4.31	127	7.00	762	4.20	28.50	2.48	2.07	1.60
40,000	50,000	201	4.10	99	3.45	224	8.70	402	7.33	44	8.63	177	9.75	1,147	6.32	51.31	4.46	4.80	3.70
50,000	60,000	134	2.73	67	2.34	202	7.85	319	5.82	33	6.47	80	4.41	835	4.60	45.83	3.99	5.10	3.93
60,000	75,000	142	2.89	67	2.34	219	8.51	333	6.08	28	5.49	109	6.01	898	4.95	60.12	5.23	7.78	5.99
75,000	100,000	142	2.89	59	2.06	287	11.15	369	6.73	33	6.47	77	4.24	967	5.33	83.54	7.26	12.17	9.38
100,000	150,000	138	2.81	55	1.92	326	12.67	313	5.71	27	5.29	72	3.97	931	5.13	112.75	9.81	17.69	13.64
150,000	200,000	55	1.12	27	0.94	214	8.31	143	2.61	11	2.16	25	1.38	475	2.62	82.43	7.17	13.26	10.22
200,000	275,000	42	0.86	9	0.31	126	4.90	131	2.39	8	1.57	22	1.21	338	1.86	79.18	6.89	10.98	8.47
Over	275,000	89	1.81	29	1.01	292	11.34	232	4.23	12	2.35	25	1.38	679	3.74	451.39	39.25	48.35	37.28
Totals		4,907	100	2,867	100	2,574	100	5,481	100	510	100	1,815	100	18,154	100	1,149.93	100	129.72	100

INCOME TAX 2006

TABLE IDS5

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE income assessed under Schedule E.

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	194,285	27.58	191,162	29.65	9,054	2.73	33,064	10.87	1,251	7.81	5,431	10.90	434,247	21.17	2,047.22	3.05	0.94	0.01
10,000	12,000	32,290	4.58	31,192	4.84	1,982	0.60	7,024	2.31	1,355	8.46	5,913	11.87	79,756	3.89	877.35	1.31	0.78	0.01
12,000	15,000	45,972	6.53	45,341	7.03	3,325	1.00	11,939	3.93	1,822	11.38	7,321	14.69	115,720	5.64	1,563.24	2.33	1.83	0.02
15,000	17,000	32,597	4.63	32,655	5.06	2,842	0.86	11,026	3.63	982	6.13	4,516	9.06	84,618	4.13	1,354.66	2.02	5.94	0.06
17,000	20,000	49,125	6.97	48,120	7.46	5,026	1.52	20,064	6.60	1,181	7.37	5,819	11.68	129,335	6.31	2,394.18	3.56	46.64	0.49
20,000	25,000	77,604	11.02	72,733	11.28	10,749	3.24	32,117	10.56	1,752	10.94	6,523	13.09	201,478	9.82	4,527.99	6.74	182.90	1.93
25,000	27,000	29,215	4.15	25,890	4.02	5,007	1.51	12,353	4.06	627	3.91	1,812	3.64	74,904	3.65	1,947.34	2.90	108.58	1.14
27,000	30,000	40,486	5.75	33,040	5.12	8,298	2.50	18,138	5.97	908	5.67	2,322	4.66	103,192	5.03	2,938.65	4.37	189.90	2.00
30,000	35,000	56,137	7.97	45,741	7.09	16,343	4.93	27,740	9.12	1,202	7.50	2,877	5.77	150,040	7.32	4,865.48	7.24	384.08	4.05
35,000	40,000	40,423	5.74	35,654	5.53	18,962	5.72	24,709	8.13	1,062	6.63	2,030	4.07	122,840	5.99	4,596.36	6.84	482.80	5.09
40,000	50,000	48,528	6.89	42,077	6.53	43,676	13.17	36,849	12.12	1,533	9.57	2,422	4.86	175,085	8.54	7,813.82	11.62	1,042.09	10.98
50,000	60,000	24,779	3.52	20,012	3.10	44,559	13.44	22,766	7.49	882	5.51	1,173	2.35	114,171	5.57	6,243.83	9.29	984.67	10.37
60,000	75,000	17,236	2.45	12,455	1.93	57,688	17.39	19,466	6.40	637	3.98	912	1.83	108,394	5.29	7,237.41	10.77	1,278.31	13.46
75,000	100,000	9,545	1.35	5,746	0.89	55,017	16.59	13,356	4.39	479	2.99	493	0.99	84,636	4.13	7,240.68	10.77	1,514.26	15.95
100,000	150,000	4,138	0.59	2,070	0.32	35,353	10.66	7,952	2.62	226	1.41	179	0.36	49,918	2.43	5,911.67	8.79	1,494.27	15.74
150,000	200,000	1,098	0.16	516	0.08	7,573	2.28	2,498	0.82	57	0.36	43	0.09	11,785	0.57	2,007.83	2.99	588.52	6.20
200,000	275,000	538	0.08	262	0.04	3,617	1.09	1,536	0.51	39	0.24	22	0.04	6,014	0.29	1,385.93	2.06	433.07	4.56
Over	275,000	506	0.07	156	0.02	2,586	0.78	1,473	0.48	22	0.14	21	0.04	4,764	0.23	2,274.01	3.38	754.69	7.95
Totals		704,502	100	644,822	100	331,657	100	304,070	100	16,017	100	49,829	100	2,050,897	100	67,227.65	100	9,494.29	100

INCOME TAX 2006

TABLE IDS6

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE income assessed under Schedule E (excluding proprietary directors on the Schedule E record).

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	193,020	28.15	190,493	29.81	8,893	3.06	32,820	11.21	1,233	8.09	5,403	11.02	431,862	21.90	2,033.12	3.35	0.87	0.01
10,000	12,000	31,927	4.66	31,037	4.86	1,929	0.66	6,928	2.37	1,339	8.79	5,885	12.00	79,045	4.01	869.48	1.43	0.60	0.01
12,000	15,000	45,412	6.62	45,082	7.06	3,215	1.11	11,771	4.02	1,795	11.78	7,284	14.85	114,559	5.81	1,547.39	2.55	1.36	0.02
15,000	17,000	32,093	4.68	32,457	5.08	2,665	0.92	10,832	3.70	967	6.35	4,489	9.15	83,503	4.23	1,336.81	2.20	5.39	0.07
17,000	20,000	48,348	7.05	47,820	7.48	4,795	1.65	19,761	6.75	1,155	7.58	5,777	11.78	127,656	6.47	2,362.88	3.89	45.09	0.56
20,000	25,000	76,277	11.13	72,195	11.30	10,217	3.52	31,514	10.77	1,706	11.20	6,448	13.15	198,357	10.06	4,457.47	7.34	178.37	2.22
25,000	27,000	28,547	4.16	25,674	4.02	4,750	1.64	12,041	4.11	598	3.92	1,787	3.64	73,397	3.72	1,908.12	3.14	105.59	1.31
27,000	30,000	39,383	5.74	32,675	5.11	7,772	2.68	17,636	6.03	859	5.64	2,286	4.66	100,611	5.10	2,864.67	4.72	183.51	2.28
30,000	35,000	53,537	7.81	45,067	7.05	15,250	5.25	26,811	9.16	1,140	7.48	2,802	5.71	144,607	7.33	4,689.21	7.73	366.16	4.56
35,000	40,000	38,752	5.65	35,197	5.51	17,532	6.04	23,808	8.13	1,014	6.65	1,962	4.00	118,265	6.00	4,424.57	7.29	463.65	5.77
40,000	50,000	46,172	6.73	41,443	6.49	39,896	13.74	35,334	12.07	1,436	9.42	2,322	4.73	166,603	8.45	7,432.68	12.25	991.73	12.35
50,000	60,000	23,207	3.38	19,613	3.07	39,792	13.71	21,777	7.44	810	5.32	1,120	2.28	106,319	5.39	5,811.65	9.58	920.33	11.46
60,000	75,000	15,887	2.32	12,064	1.89	49,560	17.07	18,446	6.30	569	3.73	851	1.74	97,377	4.94	6,500.40	10.71	1,157.90	14.42
75,000	100,000	8,367	1.22	5,470	0.86	47,246	16.28	12,339	4.22	398	2.61	440	0.90	74,260	3.77	6,345.72	10.46	1,331.91	16.58
100,000	150,000	3,304	0.48	1,909	0.30	28,520	9.82	6,878	2.35	159	1.04	146	0.30	40,916	2.08	4,828.11	7.95	1,228.64	15.30
150,000	200,000	774	0.11	449	0.07	5,090	1.75	1,970	0.67	33	0.22	31	0.06	8,347	0.42	1,417.33	2.34	423.23	5.27
200,000	275,000	353	0.05	220	0.03	2,078	0.72	1,131	0.39	22	0.14	7	0.01	3,811	0.19	875.51	1.44	281.10	3.50
Over	275,000	239	0.03	111	0.02	1,083	0.37	876	0.30	5	0.03	6	0.01	2,320	0.12	988.81	1.63	346.87	4.32
Totals		685,599	100	638,976	100	290,283	100	292,673	100	15,238	100	49,046	100	1,971,815	100	60,693.93	100	8,032.32	100

INCOME TAX 2006

TABLE IDS7

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income of proprietary directors.

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	2,257	9.56	999	14.40	221	0.45	900	5.60	35	3.46	47	4.48	4,459	4.57	18.47	0.17	0.12	0.01
10,000	12,000	458	1.94	190	2.74	73	0.15	153	0.95	17	1.68	30	2.86	921	0.94	10.17	0.10	0.23	0.01
12,000	15,000	708	3.00	312	4.50	144	0.29	253	1.57	31	3.06	43	4.10	1,491	1.53	20.34	0.19	0.61	0.03
15,000	17,000	622	2.63	227	3.27	208	0.42	278	1.73	20	1.98	30	2.86	1,385	1.42	22.17	0.21	0.69	0.03
17,000	20,000	918	3.89	349	5.03	282	0.58	430	2.67	32	3.16	46	4.38	2,057	2.11	38.30	0.36	1.79	0.08
20,000	25,000	1,608	6.81	609	8.78	622	1.27	813	5.06	53	5.24	106	10.10	3,811	3.90	86.04	0.81	5.27	0.23
25,000	27,000	753	3.19	236	3.40	321	0.66	396	2.46	34	3.36	34	3.24	1,774	1.82	46.16	0.43	3.32	0.14
27,000	30,000	1,246	5.28	403	5.81	604	1.23	625	3.89	58	5.73	44	4.19	2,980	3.05	85.39	0.80	7.05	0.30
30,000	35,000	2,880	12.19	731	10.53	1,239	2.53	1,142	7.10	73	7.21	89	8.48	6,154	6.30	199.71	1.87	19.64	0.84
35,000	40,000	1,902	8.05	510	7.35	1,613	3.29	1,090	6.78	55	5.43	86	8.19	5,256	5.38	197.27	1.85	21.29	0.91
40,000	50,000	2,752	11.65	690	9.94	4,230	8.64	1,837	11.43	121	11.96	120	11.43	9,750	9.98	437.94	4.10	55.80	2.40
50,000	60,000	1,865	7.90	452	6.51	5,264	10.75	1,283	7.98	93	9.19	71	6.76	9,028	9.24	496.48	4.65	71.61	3.07
60,000	75,000	1,651	6.99	445	6.41	8,881	18.14	1,359	8.45	85	8.40	86	8.19	12,507	12.81	837.42	7.85	133.39	5.73
75,000	100,000	1,475	6.24	331	4.77	8,692	17.75	1,376	8.56	96	9.49	78	7.43	12,048	12.34	1,039.67	9.74	204.21	8.77
100,000	150,000	1,154	4.89	208	3.00	8,117	16.58	1,453	9.04	96	9.49	60	5.71	11,088	11.35	1,339.69	12.55	309.15	13.27
150,000	200,000	467	1.98	95	1.37	3,228	6.59	739	4.60	37	3.66	25	2.38	4,591	4.70	789.92	7.40	202.54	8.69
200,000	275,000	319	1.35	56	0.81	2,185	4.46	614	3.82	29	2.87	22	2.10	3,225	3.30	750.19	7.03	199.28	8.55
Over	275,000	585	2.48	96	1.38	3,041	6.21	1,335	8.30	47	4.64	33	3.14	5,137	5.26	4,258.65	39.90	1,093.53	46.94
Totals		23,620	100	6,939	100	48,965	100	16,076	100	1,012	100	1,050	100	97,662	100	10,674.00	100	2,329.50	100

INCOME TAX 2006

TABLE IDS8

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income.

Range of total income		Single males						Single females						Married couples - both earning					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	213,887	27.60	1,005.93	5.27	1.96	0.07	199,117	29.91	901.67	6.18	0.94	0.05	10,809	2.76	54.38	0.20	0.05	0.00
10,000	12,000	36,674	4.73	403.15	2.11	2.31	0.08	32,519	4.89	357.75	2.45	0.73	0.04	2,470	0.63	27.22	0.10	0.06	0.00
12,000	15,000	52,221	6.74	705.16	3.70	5.64	0.21	47,165	7.09	637.40	4.37	1.63	0.09	4,383	1.12	59.43	0.22	0.32	0.01
15,000	17,000	36,894	4.76	590.10	3.09	7.53	0.28	33,849	5.08	541.70	3.71	3.33	0.19	3,794	0.97	60.92	0.22	0.35	0.01
17,000	20,000	54,697	7.06	1,012.49	5.31	34.21	1.25	49,565	7.45	916.71	6.28	21.22	1.22	6,906	1.77	128.21	0.47	0.85	0.02
20,000	25,000	85,051	10.97	1,911.58	10.02	113.83	4.16	74,771	11.23	1,679.25	11.51	78.46	4.50	15,270	3.90	345.34	1.26	2.81	0.06
25,000	27,000	31,969	4.13	831.21	4.36	63.69	2.33	26,564	3.99	690.31	4.73	45.63	2.62	7,190	1.84	187.05	0.69	2.45	0.05
27,000	30,000	43,572	5.62	1,240.49	6.50	107.72	3.94	33,896	5.09	965.22	6.62	75.75	4.34	11,400	2.91	325.28	1.19	5.78	0.12
30,000	35,000	61,493	7.93	1,990.28	10.44	209.94	7.67	47,216	7.09	1,530.49	10.49	150.50	8.62	21,486	5.49	700.13	2.56	19.34	0.40
35,000	40,000	43,394	5.60	1,621.95	8.51	227.94	8.33	36,141	5.43	1,350.33	9.26	183.04	10.49	23,596	6.03	885.87	3.24	40.60	0.84
40,000	50,000	51,423	6.64	2,284.49	11.98	422.05	15.43	42,357	6.36	1,881.30	12.90	340.13	19.49	52,323	13.37	2,358.25	8.64	169.25	3.48
50,000	60,000	26,354	3.40	1,436.05	7.53	326.86	11.95	20,070	3.01	1,091.09	7.48	244.00	13.98	51,768	13.23	2,844.62	10.42	286.03	5.88
60,000	75,000	18,458	2.38	1,225.82	6.43	319.47	11.68	12,574	1.89	834.06	5.72	214.64	12.30	65,480	16.74	4,380.34	16.04	590.71	12.15
75,000	100,000	10,506	1.36	891.67	4.68	260.31	9.51	6,058	0.91	511.73	3.51	147.89	8.47	58,277	14.90	5,001.95	18.32	945.47	19.45
100,000	150,000	5,073	0.65	602.44	3.16	193.11	7.06	2,429	0.36	287.24	1.97	91.52	5.24	37,600	9.61	4,452.96	16.31	1,094.30	22.51
150,000	200,000	1,449	0.19	248.75	1.30	84.94	3.10	686	0.10	116.79	0.80	40.00	2.29	9,012	2.30	1,537.12	5.63	447.38	9.20
200,000	275,000	810	0.10	187.94	0.99	66.07	2.41	379	0.06	87.69	0.60	30.97	1.77	4,739	1.21	1,093.17	4.00	346.77	7.13
Over	275,000	1,043	0.13	880.75	4.62	288.23	10.54	327	0.05	205.08	1.41	74.61	4.28	4,709	1.20	2,864.52	10.49	908.40	18.69
Totals		774,968	100	19,070.26	100	2,735.81	100	665,683	100	14,585.81	100	1,745.00	100	391,212	100	27,306.77	100	4,860.93	100

INCOME TAX 2006

TABLE IDS8 - continued

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income.

Range of total income		Married couples - one earning						Widowers						Widows					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	41,416	11.70	186.97	1.26	0.42	0.02	1,640	8.59	9.54	1.51	0.01	0.01	6,322	11.27	44.67	3.31	0.03	0.03
10,000	12,000	8,592	2.43	94.58	0.64	0.15	0.01	1,495	7.83	16.49	2.61	0.01	0.01	6,189	11.03	67.97	5.04	0.01	0.01
12,000	15,000	14,697	4.15	199.26	1.34	0.23	0.01	1,998	10.46	26.79	4.23	0.03	0.03	7,727	13.77	103.99	7.70	0.05	0.04
15,000	17,000	13,521	3.82	217.01	1.46	0.34	0.01	1,132	5.93	18.14	2.87	0.03	0.03	4,835	8.62	77.33	5.73	0.04	0.03
17,000	20,000	23,940	6.76	443.90	2.99	2.35	0.10	1,399	7.32	25.85	4.08	0.12	0.13	6,247	11.14	115.14	8.53	0.42	0.34
20,000	25,000	38,183	10.78	856.75	5.76	11.07	0.46	2,137	11.19	47.92	7.57	1.30	1.38	7,426	13.24	165.66	12.27	4.10	3.31
25,000	27,000	14,395	4.07	374.29	2.52	8.53	0.35	781	4.09	20.31	3.21	0.96	1.02	2,141	3.82	55.64	4.12	2.47	2.00
27,000	30,000	21,005	5.93	598.43	4.03	18.78	0.78	1,099	5.75	31.27	4.94	1.82	1.93	2,722	4.85	77.46	5.74	4.19	3.39
30,000	35,000	32,086	9.06	1,042.19	7.01	47.68	1.97	1,496	7.83	48.59	7.68	3.64	3.87	3,404	6.07	110.16	8.16	7.94	6.42
35,000	40,000	28,212	7.97	1,056.54	7.11	74.04	3.06	1,260	6.60	47.11	7.45	5.25	5.57	2,377	4.24	88.72	6.57	8.94	7.23
40,000	50,000	41,299	11.66	1,838.36	12.37	196.49	8.13	1,799	9.42	79.99	12.64	12.17	12.92	2,870	5.12	127.45	9.44	18.66	15.08
50,000	60,000	24,539	6.93	1,340.37	9.02	214.53	8.88	987	5.17	53.78	8.50	10.43	11.06	1,440	2.57	78.56	5.82	14.78	11.94
60,000	75,000	20,817	5.88	1,387.78	9.34	282.21	11.68	757	3.96	50.49	7.98	11.56	12.26	1,150	2.05	76.59	5.67	16.87	13.64
75,000	100,000	14,529	4.10	1,238.40	8.33	302.83	12.53	577	3.02	49.35	7.80	13.05	13.84	678	1.21	57.35	4.25	14.46	11.69
100,000	150,000	9,022	2.55	1,079.33	7.26	307.38	12.72	316	1.65	37.79	5.97	11.09	11.76	344	0.61	41.27	3.06	11.48	9.27
150,000	200,000	3,092	0.87	529.60	3.56	165.03	6.83	93	0.49	15.87	2.51	5.00	5.30	104	0.19	17.74	1.31	5.34	4.31
200,000	275,000	2,031	0.57	470.79	3.17	154.22	6.38	68	0.36	15.90	2.51	5.29	5.62	62	0.11	13.88	1.03	4.47	3.61
Over	275,000	2,696	0.76	1,909.77	12.85	630.36	26.08	67	0.35	37.58	5.94	12.48	13.25	63	0.11	30.15	2.23	9.48	7.66
Totals		354,072	100	14,864.34	100	2,416.63	100	19,101	100	632.76	100	94.24	100	56,101	100	1,349.74	100	123.74	100

INCOME TAX 2006

TABLE IDS8 - continued

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income.

Range of total income		Totals					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	473,191	20.93	2,203.16	2.83	3.41	0.03
10,000	12,000	87,939	3.89	967.16	1.24	3.27	0.03
12,000	15,000	128,191	5.67	1,732.04	2.23	7.89	0.07
15,000	17,000	94,025	4.16	1,505.19	1.93	11.62	0.10
17,000	20,000	142,754	6.31	2,642.30	3.40	59.16	0.49
20,000	25,000	222,838	9.86	5,006.50	6.43	211.58	1.77
25,000	27,000	83,040	3.67	2,158.81	2.77	123.73	1.03
27,000	30,000	113,694	5.03	3,238.14	4.16	214.05	1.79
30,000	35,000	167,181	7.39	5,421.85	6.97	439.05	3.67
35,000	40,000	134,980	5.97	5,050.52	6.49	539.82	4.51
40,000	50,000	192,070	8.49	8,569.84	11.01	1,158.74	9.68
50,000	60,000	125,158	5.54	6,844.47	8.80	1,096.63	9.16
60,000	75,000	119,236	5.27	7,955.09	10.22	1,435.46	11.99
75,000	100,000	90,625	4.01	7,750.46	9.96	1,684.01	14.06
100,000	150,000	54,784	2.42	6,501.03	8.36	1,708.87	14.27
150,000	200,000	14,436	0.64	2,465.87	3.17	747.69	6.24
200,000	275,000	8,089	0.36	1,869.37	2.40	607.78	5.07
Over	275,000	8,905	0.39	5,927.86	7.62	1,923.56	16.06
Totals		2,261,136	100	77,809.68	100	11,976.34	100

INCOME TAX 2006

TABLE IDS9

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income of self-employed including proprietary directors.*

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	19,942	22.31	7,673	28.73	1,664	1.65	8,279	13.48	373	9.66	822	11.65	38,753	13.39	166.44	0.93	2.52	0.06
10,000	12,000	4,662	5.22	1,352	5.06	493	0.49	1,558	2.54	130	3.37	259	3.67	8,454	2.92	93.02	0.52	2.67	0.07
12,000	15,000	6,523	7.30	1,915	7.17	1,042	1.03	2,811	4.58	183	4.74	420	5.95	12,894	4.46	174.52	0.98	6.51	0.17
15,000	17,000	4,570	5.11	1,191	4.46	1,026	1.02	2,575	4.19	162	4.19	309	4.38	9,833	3.40	157.57	0.88	5.86	0.15
17,000	20,000	6,102	6.83	1,672	6.26	1,890	1.87	3,915	6.38	252	6.52	511	7.24	14,342	4.96	265.64	1.48	12.54	0.32
20,000	25,000	8,483	9.49	2,381	8.92	4,504	4.46	6,313	10.28	447	11.57	989	14.02	23,117	7.99	518.84	2.90	29.58	0.75
25,000	27,000	3,093	3.46	831	3.11	2,132	2.11	2,179	3.55	179	4.63	332	4.71	8,746	3.02	227.40	1.27	15.52	0.39
27,000	30,000	4,313	4.83	1,138	4.26	3,116	3.09	3,127	5.09	244	6.32	437	6.19	12,375	4.28	353.02	1.97	27.26	0.69
30,000	35,000	8,038	8.99	1,855	6.95	5,495	5.44	5,171	8.42	351	9.09	609	8.63	21,519	7.44	697.98	3.90	63.82	1.62
35,000	40,000	4,812	5.38	1,229	4.60	5,480	5.43	4,400	7.17	242	6.26	439	6.22	16,602	5.74	621.45	3.47	65.72	1.67
40,000	50,000	5,956	6.66	1,576	5.90	11,636	11.53	6,080	9.90	354	9.16	603	8.55	26,205	9.06	1,171.08	6.54	151.24	3.83
50,000	60,000	3,577	4.00	988	3.70	11,795	11.69	3,143	5.12	212	5.49	315	4.46	20,030	6.92	1,098.25	6.14	165.89	4.21
60,000	75,000	2,975	3.33	895	3.35	16,110	15.96	2,826	4.60	198	5.13	338	4.79	23,342	8.07	1,555.64	8.69	266.41	6.75
75,000	100,000	2,421	2.71	773	2.89	13,021	12.90	2,665	4.34	195	5.05	276	3.91	19,351	6.69	1,664.31	9.30	362.80	9.20
100,000	150,000	1,885	2.11	581	2.18	10,735	10.64	2,347	3.82	166	4.30	205	2.91	15,919	5.50	1,917.29	10.72	504.60	12.79
150,000	200,000	699	0.78	257	0.96	4,260	4.22	1,168	1.90	65	1.68	79	1.12	6,528	2.26	1,123.22	6.28	333.10	8.45
200,000	275,000	486	0.54	164	0.61	2,734	2.71	934	1.52	47	1.22	54	0.77	4,419	1.53	1,027.84	5.74	325.85	8.26
Over	275,000	832	0.93	235	0.88	3,796	3.76	1,908	3.11	63	1.63	58	0.82	6,892	2.38	5,060.00	28.28	1,602.14	40.62
Totals		89,369	100	26,706	100	100,929	100	61,399	100	3,863	100	7,055	100	289,321	100	17,893.50	100	3,944.02	100

* The totals on this table do not coincide with the aggregate totals of Tables IDS10,11 and 14 because some proprietary directors, whose main source of income is from Schedule D sources, are included in more than one of these tables.

INCOME TAX 2006

TABLE IDS10

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly earned income assessed under Schedule D.

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	16,131	24.61	5,490	30.51	1,246	2.19	6,633	14.90	272	10.57	549	12.32	30,321	15.79	127.18	1.16	0.84	0.04
10,000	12,000	4,010	6.12	1,041	5.79	395	0.69	1,270	2.85	96	3.73	156	3.50	6,968	3.63	76.64	0.70	2.05	0.09
12,000	15,000	5,602	8.54	1,442	8.01	841	1.48	2,357	5.29	129	5.01	277	6.21	10,648	5.54	144.02	1.31	5.39	0.23
15,000	17,000	3,870	5.90	866	4.81	781	1.37	2,173	4.88	125	4.86	206	4.62	8,021	4.18	128.52	1.17	4.94	0.21
17,000	20,000	5,088	7.76	1,221	6.79	1,576	2.77	3,297	7.41	198	7.69	328	7.36	11,708	6.10	216.69	1.97	10.28	0.44
20,000	25,000	6,814	10.39	1,680	9.34	3,755	6.59	5,265	11.83	352	13.68	701	15.73	18,567	9.67	416.32	3.79	23.32	0.99
25,000	27,000	2,305	3.52	554	3.08	1,775	3.12	1,712	3.85	121	4.70	216	4.85	6,683	3.48	173.74	1.58	11.60	0.49
27,000	30,000	3,080	4.70	698	3.88	2,497	4.38	2,413	5.42	169	6.57	289	6.48	9,146	4.76	260.55	2.37	19.46	0.83
30,000	35,000	5,102	7.78	1,056	5.87	4,176	7.33	3,905	8.77	247	9.60	394	8.84	14,880	7.75	482.67	4.39	42.24	1.80
35,000	40,000	3,034	4.63	714	3.97	3,796	6.66	3,189	7.16	165	6.41	260	5.83	11,158	5.81	417.24	3.79	42.93	1.82
40,000	50,000	3,491	5.32	890	4.95	7,309	12.83	4,176	9.38	213	8.28	331	7.43	16,410	8.54	731.66	6.65	92.15	3.92
50,000	60,000	1,912	2.92	529	2.94	6,503	11.41	1,871	4.20	109	4.23	183	4.11	11,107	5.78	607.51	5.53	90.41	3.84
60,000	75,000	1,580	2.41	473	2.63	7,327	12.86	1,525	3.43	106	4.12	182	4.08	11,193	5.83	744.69	6.77	128.09	5.45
75,000	100,000	1,234	1.88	467	2.60	5,216	9.15	1,334	3.00	87	3.38	165	3.70	8,503	4.43	728.35	6.62	159.66	6.79
100,000	150,000	1,036	1.58	390	2.17	4,111	7.21	1,077	2.42	79	3.07	120	2.69	6,813	3.55	821.60	7.47	215.75	9.17
150,000	200,000	386	0.59	177	0.98	1,873	3.29	556	1.25	34	1.32	46	1.03	3,072	1.60	529.64	4.82	153.48	6.52
200,000	275,000	291	0.44	124	0.69	1,350	2.37	480	1.08	25	0.97	22	0.49	2,292	1.19	535.25	4.87	166.40	7.07
Over	275,000	593	0.90	181	1.01	2,454	4.31	1,288	2.89	47	1.83	32	0.72	4,595	2.39	3,853.07	35.04	1,183.36	50.31
Totals		65,559	100	17,993	100	56,981	100	44,521	100	2,574	100	4,457	100	192,085	100	10,995.35	100	2,352.33	100

INCOME TAX 2006

TABLE IDS11

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly unearned income assessed under Schedule D.

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	2,480	50.54	1,499	52.28	195	7.58	1,368	24.96	82	16.08	245	13.50	5,869	32.33	24.55	3.30	1.60	1.23
10,000	12,000	283	5.77	156	5.44	36	1.40	193	3.52	14	2.75	71	3.91	753	4.15	8.27	1.11	0.43	0.34
12,000	15,000	334	6.81	203	7.08	74	2.87	273	4.98	27	5.29	108	5.95	1,019	5.61	13.74	1.85	0.61	0.47
15,000	17,000	185	3.77	128	4.46	48	1.86	206	3.76	18	3.53	76	4.19	661	3.64	10.60	1.43	0.35	0.27
17,000	20,000	206	4.20	147	5.13	67	2.60	287	5.24	29	5.69	137	7.55	873	4.81	16.15	2.17	0.61	0.47
20,000	25,000	283	5.77	148	5.16	157	6.10	421	7.68	45	8.82	208	11.46	1,262	6.95	28.27	3.81	1.37	1.06
25,000	27,000	84	1.71	48	1.67	42	1.63	154	2.81	28	5.49	90	4.96	446	2.46	11.59	1.56	0.67	0.52
27,000	30,000	98	2.00	68	2.37	68	2.64	187	3.41	31	6.08	104	5.73	556	3.06	15.86	2.13	1.00	0.77
30,000	35,000	200	4.08	105	3.66	150	5.83	302	5.51	37	7.25	134	7.38	928	5.11	30.06	4.05	2.22	1.71
35,000	40,000	123	2.51	68	2.37	140	5.44	274	5.00	26	5.10	124	6.83	755	4.16	28.24	3.80	2.48	1.91
40,000	50,000	173	3.53	77	2.69	260	10.10	391	7.13	40	7.84	171	9.42	1,112	6.13	49.39	6.65	5.68	4.38
50,000	60,000	106	2.16	51	1.78	233	9.05	304	5.55	31	6.08	80	4.41	805	4.43	44.06	5.93	6.25	4.82
60,000	75,000	103	2.10	55	1.92	291	11.31	296	5.40	27	5.29	97	5.34	869	4.79	57.96	7.80	9.70	7.48
75,000	100,000	93	1.90	37	1.29	276	10.72	303	5.53	31	6.08	65	3.58	805	4.43	69.45	9.35	13.88	10.70
100,000	150,000	80	1.63	41	1.43	270	10.49	239	4.36	25	4.90	53	2.92	708	3.90	85.96	11.57	20.70	15.96
150,000	200,000	34	0.69	18	0.63	116	4.51	103	1.88	10	1.96	19	1.05	300	1.65	51.57	6.94	13.64	10.52
200,000	275,000	18	0.37	6	0.21	64	2.49	80	1.46	6	1.18	17	0.94	191	1.05	44.28	5.96	11.21	8.64
Over	275,000	24	0.49	12	0.42	87	3.38	100	1.82	3	0.59	16	0.88	242	1.33	152.90	20.58	37.32	28.77
Totals		4,907	100	2,867	100	2,574	100	5,481	100	510	100	1,815	100	18,154	100	742.91	100	129.72	100

INCOME TAX 2006

TABLE IDS12

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly PAYE income assessed under Schedule E.

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	195,276	27.72	192,128	29.80	9,368	2.82	33,415	10.99	1,286	8.03	5,528	11.09	437,001	21.31	2,051.43	3.10	0.97	0.01
10,000	12,000	32,381	4.60	31,322	4.86	2,039	0.61	7,129	2.34	1,385	8.65	5,962	11.96	80,218	3.91	882.25	1.34	0.79	0.01
12,000	15,000	46,285	6.57	45,520	7.06	3,468	1.05	12,067	3.97	1,842	11.50	7,342	14.73	116,524	5.68	1,574.27	2.38	1.89	0.02
15,000	17,000	32,839	4.66	32,855	5.10	2,965	0.89	11,142	3.66	989	6.17	4,553	9.14	85,343	4.16	1,366.07	2.07	6.34	0.07
17,000	20,000	49,403	7.01	48,197	7.47	5,263	1.59	20,356	6.69	1,172	7.32	5,782	11.60	130,173	6.35	2,409.46	3.65	48.26	0.51
20,000	25,000	77,954	11.07	72,943	11.31	11,358	3.42	32,497	10.69	1,740	10.86	6,517	13.08	203,009	9.90	4,561.91	6.90	186.88	1.97
25,000	27,000	29,580	4.20	25,962	4.03	5,373	1.62	12,529	4.12	632	3.95	1,835	3.68	75,911	3.70	1,973.47	2.99	111.46	1.17
27,000	30,000	40,394	5.73	33,130	5.14	8,835	2.66	18,405	6.05	899	5.61	2,329	4.67	103,992	5.07	2,961.73	4.48	193.59	2.04
30,000	35,000	56,191	7.98	46,054	7.14	17,160	5.17	27,879	9.17	1,212	7.57	2,876	5.77	151,372	7.38	4,909.13	7.43	394.60	4.16
35,000	40,000	40,237	5.71	35,359	5.48	19,660	5.93	24,749	8.14	1,069	6.67	1,993	4.00	123,067	6.00	4,605.04	6.97	494.41	5.21
40,000	50,000	47,759	6.78	41,390	6.42	44,754	13.49	36,732	12.08	1,546	9.65	2,368	4.75	174,549	8.51	7,788.79	11.79	1,060.92	11.17
50,000	60,000	24,336	3.45	19,490	3.02	45,032	13.58	22,364	7.35	847	5.29	1,177	2.36	113,246	5.52	6,192.90	9.37	999.97	10.53
60,000	75,000	16,775	2.38	12,046	1.87	57,862	17.45	18,996	6.25	624	3.90	871	1.75	107,174	5.23	7,152.44	10.83	1,297.68	13.67
75,000	100,000	9,179	1.30	5,554	0.86	52,785	15.92	12,892	4.24	459	2.87	448	0.90	81,317	3.96	6,952.66	10.52	1,510.47	15.91
100,000	150,000	3,957	0.56	1,998	0.31	33,219	10.02	7,706	2.53	212	1.32	171	0.34	47,263	2.30	5,593.47	8.47	1,472.43	15.51
150,000	200,000	1,029	0.15	491	0.08	7,023	2.12	2,433	0.80	49	0.31	39	0.08	11,064	0.54	1,884.67	2.85	580.57	6.11
200,000	275,000	501	0.07	249	0.04	3,325	1.00	1,471	0.48	37	0.23	23	0.05	5,606	0.27	1,289.84	1.95	430.17	4.53
Over	275,000	426	0.06	134	0.02	2,168	0.65	1,308	0.43	17	0.11	15	0.03	4,068	0.20	1,921.89	2.91	702.89	7.40
Totals		704,502	100	644,822	100	331,657	100	304,070	100	16,017	100	49,829	100	2,050,897	100	66,071.42	100	9,494.29	100

INCOME TAX 2006

TABLE IDS13

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly PAYE income assessed under Schedule E (excluding proprietary directors on the Schedule E record).

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	193,945	28.29	191,444	29.96	9,145	3.15	33,137	11.32	1,267	8.31	5,500	11.21	434,438	22.03	2,036.72	3.40	0.89	0.01
10,000	12,000	32,012	4.67	31,167	4.88	1,977	0.68	7,034	2.40	1,365	8.96	5,930	12.09	79,485	4.03	874.14	1.46	0.61	0.01
12,000	15,000	45,698	6.67	45,250	7.08	3,341	1.15	11,886	4.06	1,815	11.91	7,307	14.90	115,297	5.85	1,557.52	2.60	1.38	0.02
15,000	17,000	32,324	4.71	32,658	5.11	2,768	0.95	10,946	3.74	970	6.37	4,526	9.23	84,192	4.27	1,347.62	2.25	5.76	0.07
17,000	20,000	48,595	7.09	47,893	7.50	5,016	1.73	20,025	6.84	1,147	7.53	5,736	11.70	128,412	6.51	2,376.66	3.97	46.62	0.58
20,000	25,000	76,568	11.17	72,390	11.33	10,766	3.71	31,870	10.89	1,690	11.09	6,437	13.12	199,721	10.13	4,487.66	7.49	182.00	2.27
25,000	27,000	28,876	4.21	25,733	4.03	5,058	1.74	12,216	4.17	602	3.95	1,809	3.69	74,294	3.77	1,931.41	3.22	108.21	1.35
27,000	30,000	39,259	5.73	32,757	5.13	8,284	2.85	17,878	6.11	855	5.61	2,285	4.66	101,319	5.14	2,885.12	4.82	186.79	2.33
30,000	35,000	53,455	7.80	45,361	7.10	15,991	5.51	26,915	9.20	1,145	7.51	2,795	5.70	145,662	7.39	4,723.88	7.88	375.23	4.67
35,000	40,000	38,582	5.63	34,912	5.46	18,116	6.24	23,812	8.14	1,018	6.68	1,938	3.95	118,378	6.00	4,429.07	7.39	474.10	5.90
40,000	50,000	45,467	6.63	40,781	6.38	40,687	14.02	35,219	12.03	1,445	9.48	2,267	4.62	165,865	8.41	7,398.76	12.35	1,007.50	12.54
50,000	60,000	22,777	3.32	19,082	2.99	39,973	13.77	21,396	7.31	775	5.09	1,125	2.29	105,128	5.33	5,746.22	9.59	930.73	11.59
60,000	75,000	15,483	2.26	11,679	1.83	49,370	17.01	17,991	6.15	559	3.67	812	1.66	95,894	4.86	6,399.45	10.68	1,169.06	14.55
75,000	100,000	8,085	1.18	5,285	0.83	45,256	15.59	11,864	4.05	382	2.51	402	0.82	71,274	3.61	6,086.15	10.16	1,321.21	16.45
100,000	150,000	3,188	0.46	1,848	0.29	26,865	9.25	6,675	2.28	150	0.98	139	0.28	38,865	1.97	4,583.74	7.65	1,204.27	14.99
150,000	200,000	750	0.11	429	0.07	4,752	1.64	1,924	0.66	28	0.18	25	0.05	7,908	0.40	1,342.66	2.24	414.60	5.16
200,000	275,000	324	0.05	215	0.03	2,005	0.69	1,097	0.37	21	0.14	8	0.02	3,670	0.19	841.54	1.40	281.93	3.51
Over	275,000	211	0.03	92	0.01	913	0.31	788	0.27	4	0.03	5	0.01	2,013	0.10	867.86	1.45	321.42	4.00
Totals		685,599	100	638,976	100	290,283	100	292,673	100	15,238	100	49,046	100	1,971,815	100	59,916.18	100	8,032.32	100

INCOME TAX 2006

TABLE IDS14

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income of proprietary directors.

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	2,540	10.75	1,053	15.18	371	0.76	1,121	6.97	37	3.66	50	4.76	5,172	5.30	20.43	0.21	0.15	0.01
10,000	12,000	512	2.17	192	2.77	98	0.20	171	1.06	23	2.27	37	3.52	1,033	1.06	11.39	0.12	0.27	0.01
12,000	15,000	787	3.33	335	4.83	187	0.38	305	1.90	32	3.16	42	4.00	1,688	1.73	23.04	0.24	0.75	0.03
15,000	17,000	625	2.65	221	3.18	242	0.49	302	1.88	24	2.37	32	3.05	1,446	1.48	23.18	0.24	0.75	0.03
17,000	20,000	974	4.12	361	5.20	330	0.67	493	3.07	33	3.26	55	5.24	2,246	2.30	41.78	0.44	2.05	0.09
20,000	25,000	1,713	7.25	627	9.04	758	1.55	887	5.52	59	5.83	111	10.57	4,155	4.25	93.76	0.98	6.07	0.26
25,000	27,000	821	3.48	253	3.65	408	0.83	404	2.51	38	3.75	34	3.24	1,958	2.00	50.94	0.53	3.86	0.17
27,000	30,000	1,287	5.45	406	5.85	665	1.36	663	4.12	52	5.14	53	5.05	3,126	3.20	89.54	0.94	7.80	0.33
30,000	35,000	3,112	13.18	767	11.05	1,400	2.86	1,235	7.68	87	8.60	94	8.95	6,695	6.86	217.19	2.28	22.44	0.96
35,000	40,000	1,894	8.02	492	7.09	1,828	3.73	1,121	6.97	66	6.52	75	7.14	5,476	5.61	205.48	2.16	23.50	1.01
40,000	50,000	2,610	11.05	674	9.71	4,679	9.56	1,872	11.64	123	12.15	120	11.43	10,078	10.32	452.51	4.75	61.39	2.64
50,000	60,000	1,792	7.59	442	6.37	5,694	11.63	1,231	7.66	89	8.79	73	6.95	9,321	9.54	512.49	5.38	79.00	3.39
60,000	75,000	1,535	6.50	407	5.87	9,494	19.39	1,304	8.11	83	8.20	83	7.90	12,906	13.21	861.78	9.04	146.88	6.31
75,000	100,000	1,317	5.58	304	4.38	8,443	17.24	1,351	8.40	88	8.70	70	6.67	11,573	11.85	998.30	10.47	216.84	9.31
100,000	150,000	1,015	4.30	193	2.78	7,458	15.23	1,334	8.30	87	8.60	56	5.33	10,143	10.39	1,223.09	12.83	321.31	13.79
150,000	200,000	379	1.60	83	1.20	2,831	5.78	698	4.34	33	3.26	21	2.00	4,045	4.14	695.62	7.30	207.30	8.90
200,000	275,000	268	1.13	49	0.71	1,763	3.60	519	3.23	26	2.57	23	2.19	2,648	2.71	613.44	6.44	195.88	8.41
Over	275,000	439	1.86	80	1.15	2,316	4.73	1,065	6.62	32	3.16	21	2.00	3,953	4.05	3,398.54	35.65	1,033.27	44.36
Totals		23,620	100	6,939	100	48,965	100	16,076	100	1,012	100	1,050	100	97,662	100	9,532.51	100	2,329.50	100

INCOME TAX 2006

TABLE IDS15

Interest paid on home loans - relief allowed at the standard rate (in terms of tax reductions) by range of total income.

Range of total income		Single Males				Single females				Married couples - both earning				Married couples - one earning			
From €	To €	Number of cases	% of total	Reduction in tax € ' m	% of total	Number of cases	% of total	Reduction in tax € ' m	% of total	Number of cases	% of total	Reduction in tax € ' m	% of total	Number of cases	% of total	Reduction in tax € ' m	% of total
-	10,000	4,290	3.96	2.31	3.55	5,082	4.49	2.66	4.04	1,268	0.75	0.63	0.73	3,065	3.42	1.49	3.29
10,000	12,000	1,192	1.10	0.62	0.95	1,587	1.40	0.81	1.23	317	0.19	0.14	0.16	718	0.80	0.32	0.72
12,000	15,000	2,110	1.95	1.11	1.71	2,953	2.61	1.50	2.28	661	0.39	0.28	0.33	1,420	1.58	0.63	1.40
15,000	17,000	1,855	1.71	0.99	1.52	2,536	2.24	1.29	1.97	597	0.35	0.25	0.30	1,349	1.50	0.59	1.30
17,000	20,000	3,425	3.16	1.85	2.85	4,801	4.24	2.51	3.82	1,138	0.67	0.51	0.59	2,560	2.85	1.15	2.54
20,000	25,000	7,931	7.32	4.37	6.72	10,950	9.68	5.87	8.93	3,032	1.79	1.35	1.57	5,599	6.24	2.51	5.57
25,000	27,000	4,291	3.96	2.43	3.74	5,459	4.82	3.06	4.65	1,701	1.00	0.77	0.89	2,662	2.97	1.23	2.72
27,000	30,000	7,195	6.64	4.14	6.36	8,277	7.31	4.79	7.29	2,824	1.66	1.26	1.46	4,432	4.94	2.05	4.53
30,000	35,000	13,827	12.77	8.22	12.65	14,495	12.81	8.60	13.09	6,017	3.55	2.69	3.11	8,163	9.10	3.82	8.47
35,000	40,000	12,648	11.68	7.80	12.00	13,474	11.91	8.30	12.63	7,749	4.57	3.48	4.03	8,955	9.98	4.27	9.46
40,000	50,000	19,093	17.63	12.12	18.63	20,361	17.99	12.61	19.19	20,850	12.29	9.70	11.23	15,495	17.27	7.66	16.95
50,000	60,000	12,177	11.24	7.73	11.89	10,914	9.64	6.46	9.84	24,204	14.27	11.72	13.57	10,680	11.91	5.39	11.93
60,000	75,000	9,247	8.54	5.81	8.93	6,970	6.16	4.12	6.27	34,291	20.22	17.44	20.19	9,970	11.12	5.18	11.48
75,000	100,000	5,279	4.87	3.30	5.07	3,428	3.03	2.05	3.13	33,425	19.71	17.80	20.61	7,104	7.92	4.00	8.85
100,000	150,000	2,370	2.19	1.44	2.21	1,283	1.13	0.75	1.13	21,928	12.93	12.28	14.21	4,254	4.74	2.67	5.90
150,000	200,000	639	0.59	0.38	0.58	318	0.28	0.18	0.28	4,988	2.94	3.05	3.53	1,375	1.53	0.92	2.04
200,000	275,000	356	0.33	0.21	0.32	169	0.15	0.09	0.14	2,473	1.46	1.59	1.85	885	0.99	0.60	1.32
Over	275,000	366	0.34	0.20	0.31	116	0.10	0.06	0.09	2,153	1.27	1.41	1.63	1,011	1.13	0.69	1.52
Totals		108,291	100	65.02	100	113,173	100	65.70	100	169,616	100	86.37	100	89,697	100	45.16	100

INCOME TAX 2006

TABLE IDS15 - continued

Interest paid on home loans - relief allowed at the standard rate (in terms of tax reductions) by range of total income.

Range of total income		Widowers				Widows				Totals			
From €	To €	Number of cases	% of total	Reduction in tax €' m	% of total	Number of cases	% of total	Reduction in tax €' m	% of total	Number of cases	% of total	Reduction in tax €' m	% of total
-	10,000	28	2.73	0.01	2.97	53	2.89	0.02	2.90	13,786	2.85	7.12	2.70
10,000	12,000	21	2.05	0.01	2.39	44	2.40	0.02	2.22	3,879	0.80	1.92	0.73
12,000	15,000	34	3.32	0.01	2.77	78	4.25	0.03	4.04	7,256	1.50	3.56	1.35
15,000	17,000	25	2.44	0.01	2.43	56	3.05	0.02	2.31	6,418	1.33	3.15	1.20
17,000	20,000	38	3.71	0.01	3.10	106	5.78	0.04	4.96	12,068	2.50	6.07	2.30
20,000	25,000	64	6.25	0.02	5.43	170	9.26	0.06	7.84	27,746	5.74	14.19	5.39
25,000	27,000	28	2.73	0.01	3.24	85	4.63	0.03	3.54	14,226	2.94	7.53	2.86
27,000	30,000	48	4.69	0.01	3.62	140	7.63	0.06	7.50	22,916	4.74	12.31	4.67
30,000	35,000	96	9.38	0.03	8.19	224	12.21	0.09	11.97	42,822	8.85	23.45	8.91
35,000	40,000	107	10.45	0.04	10.05	197	10.74	0.07	10.08	43,130	8.92	23.97	9.10
40,000	50,000	158	15.43	0.05	14.10	273	14.88	0.12	16.33	76,230	15.76	42.25	16.04
50,000	60,000	123	12.01	0.04	11.58	159	8.66	0.07	9.31	58,257	12.05	31.42	11.93
60,000	75,000	92	8.98	0.04	10.53	124	6.76	0.06	7.77	60,694	12.55	32.65	12.40
75,000	100,000	82	8.01	0.04	9.92	82	4.47	0.04	5.67	49,400	10.21	27.23	10.34
100,000	150,000	46	4.49	0.02	5.23	27	1.47	0.02	2.13	29,908	6.18	17.16	6.52
150,000	200,000	16	1.56	0.01	1.86	11	0.60	0.01	0.72	7,347	1.52	4.54	1.72
200,000	275,000	10	0.98	0.01	1.36	3	0.16	0.00	0.41	3,896	0.81	2.50	0.95
Over	275,000	8	0.78	0.00	1.23	3	0.16	0.00	0.28	3,657	0.76	2.36	0.90
Totals		1,024	100	0.38	100	1,835	100	0.74	100	483,636	100	263.37	100

INCOME TAX 2006

TABLE IDS16

Distribution of (i) number of taxable incomes, (ii) total taxable income and (iii) tax, by range of taxable income.

Range of taxable income		Single males						Single females						Married couples - both earning					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	201,513	26.52	987.91	5.22	2.00	0.07	192,907	29.32	895.09	6.19	0.95	0.05	8,758	2.28	45.09	0.17	0.06	0.00
10,000	12,000	36,095	4.75	396.79	2.10	2.38	0.09	32,352	4.92	355.93	2.46	0.77	0.04	2,213	0.58	24.45	0.09	0.07	0.00
12,000	15,000	51,499	6.78	695.44	3.67	5.79	0.21	47,119	7.16	636.86	4.40	1.66	0.10	4,215	1.10	57.17	0.21	0.33	0.01
15,000	17,000	36,406	4.79	582.23	3.08	7.63	0.28	34,044	5.17	544.77	3.76	3.49	0.20	3,706	0.97	59.47	0.22	0.37	0.01
17,000	20,000	54,803	7.21	1,014.31	5.36	34.65	1.27	49,789	7.57	920.77	6.36	21.82	1.25	6,480	1.69	120.24	0.45	0.92	0.02
20,000	25,000	85,200	11.21	1,914.84	10.12	114.84	4.20	75,202	11.43	1,688.77	11.67	80.16	4.59	14,374	3.75	325.36	1.22	3.00	0.06
25,000	27,000	32,017	4.21	832.46	4.40	64.15	2.34	26,577	4.04	690.65	4.77	46.45	2.66	6,676	1.74	173.65	0.65	2.61	0.05
27,000	30,000	43,606	5.74	1,241.50	6.56	108.50	3.97	33,819	5.14	962.99	6.66	76.71	4.40	10,858	2.83	309.81	1.16	6.40	0.13
30,000	35,000	61,537	8.10	1,991.37	10.52	211.64	7.74	47,141	7.16	1,527.80	10.56	152.76	8.75	20,846	5.44	679.57	2.54	20.76	0.43
35,000	40,000	43,308	5.70	1,618.60	8.55	229.59	8.39	35,888	5.45	1,340.67	9.27	185.28	10.62	24,169	6.30	907.35	3.39	43.54	0.90
40,000	50,000	51,137	6.73	2,271.63	12.00	423.27	15.47	41,686	6.34	1,851.11	12.79	340.17	19.49	53,044	13.83	2,390.57	8.94	177.33	3.65
50,000	60,000	26,172	3.44	1,425.99	7.53	327.74	11.98	19,721	3.00	1,071.74	7.41	243.26	13.94	52,110	13.59	2,863.53	10.71	295.91	6.09
60,000	75,000	18,240	2.40	1,211.10	6.40	319.66	11.68	12,254	1.86	812.81	5.62	212.75	12.19	65,203	17.00	4,358.65	16.30	604.35	12.43
75,000	100,000	10,248	1.35	869.41	4.59	258.56	9.45	5,839	0.89	493.11	3.41	145.28	8.33	57,216	14.92	4,909.84	18.36	953.66	19.62
100,000	150,000	4,893	0.64	580.94	3.07	190.90	6.98	2,343	0.36	277.19	1.92	90.42	5.18	36,149	9.42	4,276.72	16.00	1,081.95	22.26
150,000	200,000	1,398	0.18	239.93	1.27	84.04	3.07	660	0.10	112.60	0.78	39.37	2.26	8,606	2.24	1,467.02	5.49	442.01	9.09
200,000	275,000	769	0.10	178.88	0.94	64.45	2.36	360	0.05	83.28	0.58	29.95	1.72	4,487	1.17	1,035.29	3.87	340.37	7.00
Over	275,000	1,017	0.13	876.48	4.63	286.01	10.45	317	0.05	203.89	1.41	73.75	4.23	4,436	1.16	2,732.87	10.22	887.28	18.25
Totals		759,858	100	18,929.81	100	2,735.81	100	658,018	100	14,470.03	100	1,745.00	100	383,546	100	26,736.64	100	4,860.93	100

INCOME TAX 2006

TABLE IDS16 - continued

Distribution of (i) number of taxable incomes, (ii) total taxable income and (iii) tax, by range of taxable income.

Range of taxable income		Married couples - one earning						Widowers						Widows					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	32,569	9.69	158.51	1.10	0.41	0.02	1,273	7.14	8.00	1.31	0.01	0.01	5,484	10.41	40.40	3.14	0.03	0.03
10,000	12,000	7,808	2.32	86.18	0.60	0.15	0.01	1,260	7.07	13.90	2.28	0.01	0.01	5,608	10.65	61.60	4.79	0.01	0.01
12,000	15,000	14,274	4.25	193.60	1.34	0.22	0.01	1,721	9.66	23.05	3.78	0.03	0.03	6,923	13.14	93.18	7.25	0.06	0.04
15,000	17,000	13,198	3.93	211.82	1.46	0.36	0.01	904	5.07	14.46	2.37	0.03	0.03	4,332	8.22	69.26	5.39	0.05	0.04
17,000	20,000	23,119	6.88	428.56	2.96	2.47	0.10	1,425	8.00	26.36	4.33	0.13	0.14	6,323	12.00	116.58	9.07	0.45	0.37
20,000	25,000	36,789	10.94	825.39	5.71	11.63	0.48	2,137	11.99	47.95	7.87	1.37	1.46	7,347	13.95	163.93	12.76	4.32	3.49
25,000	27,000	13,777	4.10	358.21	2.48	8.88	0.37	778	4.37	20.23	3.32	1.00	1.06	2,046	3.88	53.19	4.14	2.49	2.01
27,000	30,000	20,012	5.95	570.08	3.94	19.43	0.80	1,060	5.95	30.16	4.95	1.82	1.93	2,655	5.04	75.50	5.88	4.31	3.48
30,000	35,000	30,784	9.16	1,000.33	6.92	49.41	2.04	1,492	8.37	48.42	7.95	3.75	3.98	3,319	6.30	107.35	8.35	8.18	6.61
35,000	40,000	28,380	8.44	1,062.71	7.35	76.78	3.18	1,262	7.08	47.17	7.74	5.42	5.75	2,275	4.32	84.85	6.60	9.11	7.36
40,000	50,000	40,697	12.11	1,811.10	12.52	200.39	8.29	1,734	9.73	77.09	12.66	12.24	12.99	2,742	5.21	121.68	9.47	18.94	15.31
50,000	60,000	24,139	7.18	1,318.37	9.11	217.31	8.99	950	5.33	51.67	8.48	10.38	11.02	1,381	2.62	75.35	5.86	14.94	12.07
60,000	75,000	20,346	6.05	1,356.10	9.38	283.37	11.73	742	4.16	49.42	8.11	11.66	12.37	1,076	2.04	71.73	5.58	16.79	13.57
75,000	100,000	14,082	4.19	1,200.62	8.30	301.51	12.48	556	3.12	47.51	7.80	12.88	13.66	616	1.17	52.13	4.06	13.87	11.21
100,000	150,000	8,680	2.58	1,038.99	7.18	304.59	12.60	304	1.71	36.24	5.95	10.97	11.64	324	0.62	38.89	3.03	11.16	9.02
150,000	200,000	3,001	0.89	514.46	3.56	165.11	6.83	91	0.51	15.45	2.54	4.99	5.29	100	0.19	17.04	1.33	5.34	4.31
200,000	275,000	1,937	0.58	448.39	3.10	150.91	6.24	63	0.35	14.58	2.39	5.06	5.37	57	0.11	12.79	1.00	4.25	3.44
Over	275,000	2,597	0.77	1,880.97	13.00	623.69	25.81	67	0.38	37.47	6.15	12.48	13.24	62	0.12	29.47	2.29	9.44	7.63
Totals		336,189	100	14,464.40	100	2,416.63	100	17,819	100	609.16	100	94.24	100	52,670	100	1,284.90	100	123.74	100

INCOME TAX 2006

TABLE IDS16 - continued

Distribution of (i) number of taxable incomes, (ii) total taxable income and (iii) tax, by range of taxable income.

Range of taxable income		Totals					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	442,504	20.04	2,135.00	2.79	3.47	0.03
10,000	12,000	85,336	3.86	938.84	1.23	3.39	0.03
12,000	15,000	125,751	5.69	1,699.30	2.22	8.09	0.07
15,000	17,000	92,590	4.19	1,482.01	1.94	11.93	0.10
17,000	20,000	141,939	6.43	2,626.81	3.43	60.44	0.50
20,000	25,000	221,049	10.01	4,966.25	6.49	215.32	1.80
25,000	27,000	81,871	3.71	2,128.39	2.78	125.58	1.05
27,000	30,000	112,010	5.07	3,190.04	4.17	217.17	1.81
30,000	35,000	165,119	7.48	5,354.84	7.00	446.50	3.73
35,000	40,000	135,282	6.13	5,061.37	6.62	549.72	4.59
40,000	50,000	191,040	8.65	8,523.18	11.14	1,172.35	9.79
50,000	60,000	124,473	5.64	6,806.65	8.90	1,109.55	9.26
60,000	75,000	117,861	5.34	7,859.82	10.27	1,448.58	12.10
75,000	100,000	88,557	4.01	7,572.63	9.90	1,685.75	14.08
100,000	150,000	52,693	2.39	6,248.96	8.17	1,689.99	14.11
150,000	200,000	13,856	0.63	2,366.49	3.09	740.86	6.19
200,000	275,000	7,673	0.35	1,773.20	2.32	595.01	4.97
Over	275,000	8,496	0.38	5,761.16	7.53	1,892.65	15.80
Totals		2,208,100	100	76,494.95	100	11,976.34	100

INCOME TAX 2006

TABLE IDS17

Distribution of (i) number of income earners, (ii) total taxable income and (iii) tax, by tax band.

Income Tax Rates	Single males						Single females						Married couples - both earning					
	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
Exempt	312,761	40.36	2,337.00	12.35	8.61	0.31	319,551	48.00	2,660.22	18.38	5.17	0.30	62,813	16.06	1,255.00	4.69	38.15	0.78
Marginal Relief	1,445	0.19	28.35	0.15	1.36	0.05	976	0.15	19.29	0.13	0.71	0.04	3,691	0.94	160.46	0.60	12.14	0.25
20%	345,011	44.52	8,881.06	46.92	761.45	27.83	263,256	39.55	6,960.16	48.10	572.00	32.78	197,482	50.48	9,976.86	37.32	962.42	19.80
42%	115,751	14.94	7,683.40	40.59	1,964.39	71.80	81,900	12.30	4,830.36	33.38	1,167.11	66.88	127,226	32.52	15,344.31	57.39	3,848.22	79.17
Totals	774,968	100	18,929.81	100	2,735.81	100	665,683	100	14,470.03	100	1,745.00	100	391,212	100	26,736.64	100	4,860.93	100

INCOME TAX 2006

TABLE IDS17 - continued

Distribution of (i) number of income earners, (ii) total taxable income and (iii) tax, by tax band.

Income Tax Rates	Married couples - one earning						Widowers						Widows					
	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
Exempt	151,138	42.69	2,214.59	15.31	21.12	0.87	7,348	38.47	79.87	13.11	0.35	0.38	31,211	55.63	373.34	29.06	0.66	0.53
Marginal Relief	12,905	3.64	587.80	4.06	59.46	2.46	311	1.63	6.43	1.06	0.20	0.21	794	1.42	16.15	1.26	0.48	0.39
20%	125,840	35.54	4,523.78	31.28	386.82	16.01	7,293	38.18	210.49	34.55	15.29	16.23	18,341	32.69	505.55	39.35	31.55	25.50
42%	64,188	18.13	7,138.24	49.35	1,949.23	80.66	4,149	21.72	312.36	51.28	78.39	83.18	5,755	10.26	389.86	30.34	91.05	73.58
Totals	354,071	100	14,464.40	100	2,416.63	100	19,101	100	609.16	100	94.24	100	56,101	100	1,284.90	100	123.74	100

INCOME TAX 2006**TABLE IDS17 - continued****Distribution of (i) number of income earners, (ii) total taxable income and (iii) tax, by tax band.**

Income Tax Rates	Totals					
	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
Exempt	884,822	39.13	8,920.03	11.66	-	0.00
Marginal Relief	20,122	0.89	818.47	1.07	74.36	0.62
20%	957,223	42.33	31,057.91	40.60	2,803.59	23.41
42%	398,969	17.64	35,698.54	46.67	9,098.39	75.97
Totals	2,261,136	100	76,494.95	100	11,976.34	100

The figures at the 20% income tax rate include taxpayers whose nominal liability at 42% is fully covered by their tax credits.

TABLE IDS18

Income Tax Computation for 2005 and 2006

	2005 € million	2006 € million
<u>Gross Income:</u>		
Schedule E/PAYE	57,380.0	64,230.3
Schedule E/Non-PAYE	2,366.1	2,726.1
Total Schedule E	59,746.0	66,956.4
Schedule D etc	12,647.8	13,975.3
Schedule F	463.6	586.3
(a) <u>Gross income total</u>	72,857.4	81,518.0
(b) <u>Allowances, deductions and reliefs</u>		
Capital Allowances	2,146.8	2,343.3
Other	1,547.1	2,150.5
Total reductions (b)	3,693.9	4,493.8
(c) <u>Exempted under exemption limits</u>	811.4	529.2
(d) <u>Taxable income (a)-(b)-(c)</u>	68,352.1	76,494.9
(e) <u>Tax due (pre-standard rate reliefs)</u>	17,425.1	20,550.0
(f) <u>Tax Credits</u>		
Personal :		
Married persons	1,948.0	2,205.6
Single/widowed	1,925.7	2,444.7
Lone parent	166.0	211.4
Dependant relative	1.0	1.3
Age	19.9	26.8
PAYE	2,029.4	3,403.6
Other	212.4	244.4
Total (f)	6,302.3	8,537.7
(g) <u>Double taxation relief</u>	30.1	36.0
(h) <u>Net tax due (e)-(f)-(g)</u>	11,092.7	11,976.3
(i) Average effective rate of tax levied on each euro of gross income	15.2%	14.7%
(j) Average effective rate of tax levied on each euro of taxable income	16.2%	15.7%

Rounding of constituent totals accounts for slight differences between some figures in this table and corresponding figures in other tables.

As a consequence of introducing tax credits the aggregate values of "total income" and "taxable income" are largely similar. Accordingly a reference to "total income" is no longer included in this table.

Corporation Tax

• Table CT1 Exchequer Receipt and Net Receipt

Corporation Tax was introduced in the Corporation Tax Act of 1976 and was subsequently consolidated into the Taxes Consolidation Act 1997.

Subject to certain exemptions and reliefs, corporation tax is charged on all profits, wherever arising, of companies resident in the State, and profits of non-resident companies in so far as those profits are attributable to an Irish branch or agency.

From 1 January 2003 the standard rate of corporation tax is 12.5%. A 25% rate of corporation tax applies to income chargeable under Case III, IV and V of Schedule D and to income from working minerals, petroleum activities and dealing in or developing land other than construction operations.

Profits derived from manufacturing activities and certain internationally traded services carried on within the State are chargeable to corporation tax at an effective rate of 10%. Entitlement to this rate is being phased out and will cease to apply for any company after 2010. A small company (i.e. a company whose corporation tax liability for the preceding year did not exceed €200,000) has the option of paying its preliminary tax based on 100% of the corresponding corporation tax for the preceding period.

The tax is assessed on the profits of a company's accounting period, which is usually of twelve months' duration.

"Preliminary tax", that is, an amount of tax of not less than 90% of the tax ultimately found to be due for an accounting period is payable in respect of a company's accounting period. A small company (i.e. a company whose corporation tax liability for the preceding year did not exceed €200,000) has the option of paying its preliminary tax based on 100% of the corresponding corporation tax for the preceding period. For accounting periods ending on or after 1 January 2006, tax payment arrangements are as follow:

- preliminary tax to be paid one month* before the end of the accounting period, and
- balance of tax to be paid nine months* after the end of the accounting period, when the tax return for the period must be filed.

For accounting periods commencing on or after 14 October 2008, large companies (i.e. with a corporation tax liability in excess of €200,000 for the preceding year) are required to pay preliminary tax in 2 instalments as follows:

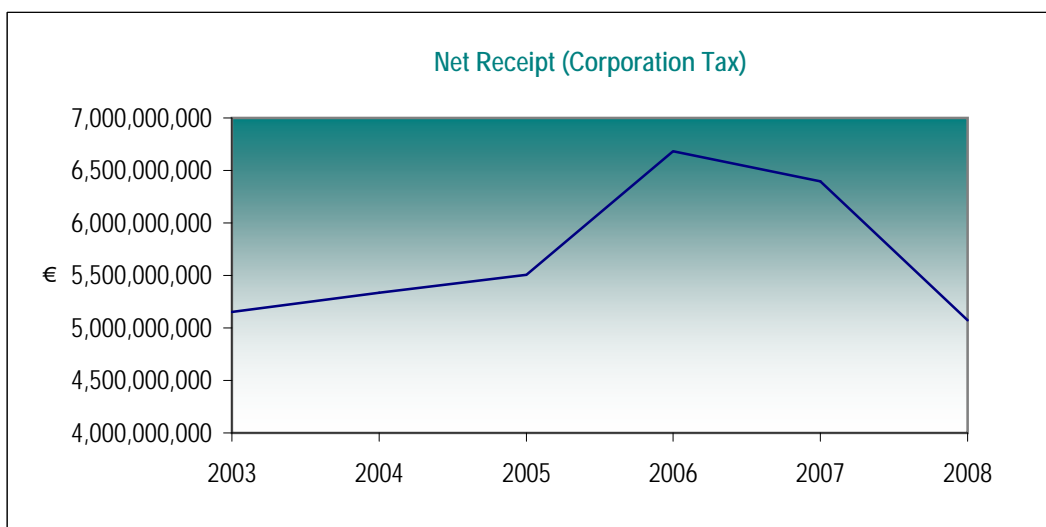
- a first instalment, payable in the 6th month* of the accounting period, of at least 50% of corporation tax liability for the preceding period or 45% of corporation tax liability for the current period, and
- a second instalment, payable one month* before the end of the accounting period, of an amount which brings the total preliminary tax paid to at least 90% of corporation tax liability for the accounting period.

* but not later than the 21st of the month or 23rd of the month for ROS returns.

TABLE CT1

**Corporation Tax
Exchequer Receipt and Net Receipt**

	Exchequer Receipt	Net Receipt
	€	€
2003	5,161,370,000	5,155,445,935
2004	5,331,596,000	5,335,003,555
2005	5,491,687,000	5,503,243,749
2006	6,683,247,000	6,684,611,784
2007	6,390,625,000	6,393,392,320
2008	5,065,894,000	5,071,464,781



Corporation Tax Distribution Statistics

- [Table CTS1. Corporation Tax Statistics. Distribution of Incomes and Tax for accounting periods ended in 2007](#)
- [Table CTS2. Corporation Tax Statistics. Distribution of selected allowances, reliefs and deductions for accounting periods ended in 2007](#)
- [Table CTS3. Corporation Tax for accounting periods ended in 2007](#)

Tables CTS1 to CTS3 contain statistics which have been collected in the course of the administration of corporation tax.

Source of the data

These statistics are based on the details taken from the corporation tax return form CT1 as entered on the live computer file. The 2007 statistics were taken from the live corporation tax file on 31 March 2009.

The reference period for the corporation tax statistics

Unlike income tax, there is no set year for corporation tax. In this report the focus is on accounting periods ended between 1 January 2007 and 31 December 2007.

The income classifier used in the statistics

The main income concept on which the corporation tax statistics is based is "Net Trading Income". In essence, Net Trading Income is trading profits from a company's accounts, plus expenses not allowable for tax, minus tax depreciation. In Tables CTS1 and CTS2 the statistics are classified by ranges of Net Trading Income.

Corporation tax rates

The standard rate was 12.5% for profits earned from 1 January, 2003 (other than trading income taxable at the special 10% or 25% rates). Profits are calculated by reference to company accounting periods.

Table CTS3

Table CTS3 shows all the items on the corporation tax return form CT1 for accounting periods ending in 2007 and their aggregate values as contained on the return forms filed in time to be included in the statistics. The table follows the sequence of the corporation tax assessment process in detail.

It should be noted that where a computation on the tax return produces a negative value for certain fields such as net trading income, net Case V or tax less reliefs, the corporation tax calculation resets the negative value to zero. For example, the deduction of €252.5 million of rental losses and rental capital allowances from the total rental income and rental balancing charges figure of €681.9 million would produce an apparent sum of €429.7 million for net rental income- in fact, the actual net rental income figure is €550.0 million. Companies are therefore not always able to absorb the full amount of allowances and reliefs available to them.

CORPORATION TAX STATISTICS, 2007

Table CTS1 - Distribution Of Incomes and Tax

Range Of Net Trading Income		Manufacturing Trading Profits	Other Trading Profits (Including Shipping)	Net Trading Income	Net Case V (Rent)	Total Income	Regrossed Capital Gains	Net Income charged to Tax	Tax Payable
Negative or Nil	No.	722	15,223	78,143	3,984	14,405	1,287	13,467	15,391
	Amnt.(€m)	539	5,158	0	388	5,383	1,571	4,106	387
€1	No.	449	16,958	17,366	293	17,366	92	17,280	17,261
€25,000 -	Amnt.(€m)	13	361	150	8	203	34	198	10
€25,001	No.	247	5,882	6,060	181	6,060	58	6,021	6,016
€50,000 -	Amnt.(€m)	27	307	220	7	280	35	275	28
€50,001	No.	161	3,391	3,504	148	3,504	39	3,481	3,487
€75,000 -	Amnt.(€m)	21	279	216	5	251	23	249	26
€75,001	No.	136	2,404	2,500	123	2,500	41	2,488	2,487
€100,000 -	Amnt.(€m)	19	297	217	6	250	18	248	27
€100,001	No.	384	4,902	5,154	298	5,154	111	5,105	5,111
€200,000 -	Amnt.(€m)	74	890	734	15	823	25	807	84
€200,001	No.	197	2,212	2,336	154	2,336	61	2,315	2,314
€300,000 -	Amnt.(€m)	57	647	571	6	632	37	625	65
€300,001	No.	146	1,292	1,382	127	1,382	39	1,369	1,369
€400,000 -	Amnt.(€m)	57	546	478	4	512	10	502	57
€400,001	No.	93	802	852	77	852	25	848	846
€500,000 -	Amnt.(€m)	50	418	381	4	427	26	422	46
€500,001	No.	66	588	622	48	622	13	614	613
€600,000 -	Amnt.(€m)	41	600	340	1	358	8	353	41
€600,001	No.	85	417	464	41	464	15	455	456
€700,000 -	Amnt.(€m)	65	330	301	2	322	4	314	36
€700,001	No.	55	326	352	38	352	10	344	344
€800,000 -	Amnt.(€m)	45	273	263	3	294	16	286	33
€800,001	No.	48	270	294	24	294	16	285	287
€900,000 -	Amnt.(€m)	57	262	250	2	278	17	269	33
€900,001	No.	38	229	247	32	247	11	245	246
€1,000,000 -	Amnt.(€m)	41	266	235	2	250	6	246	31
€1,000,001	No.	392	1,929	2,100	297	2,100	112	2,040	2,058
€5,000,000 -	Amnt.(€m)	1,008	5,060	4,451	31	4,954	201	4,733	554
€5,000,001	No.	98	379	424	61	424	26	406	409
€10,000,000	Amnt.(€m)	675	2,668	2,922	19	3,214	108	3,004	357
Over €10,000,000	No.	139	542	586	104	586	52	570	574
	Amnt.(€m)	22,149	31,693	42,605	48	44,731	720	40,169	4,492
All Cases	No.	3,456	57,746	122,386	6,030	58,648	2,008	57,333	59,269
	Amnt.(€m)	24,935	50,054	54,332	550	63,160	2,858	56,806	6,305

CORPORATION TAX STATISTICS, 2007
Table CTS2 - Distribution of selected allowances, reliefs and deductions

Range Of Net Trading Income	Manufacturing Capital Allowances		Non-Manufacturing Capital Allowances		Trading Losses Carried Forward	Charges	Group Relief	Total Deductions	Manufacturing Relief	Double Taxation	Other Tax Relief	
	Plant and Machinery	Industrial Buildings	Plant and Machinery	Industrial Buildings								
Negative or Nil	No. Amnt.(€m)	1,322 192.1	334 26.4	25,067 5,787.9	1,004 132.0	19,135 4,469.8	226 415.7	965 501.4	1,589 1,338.3	2 0.0	226 231.3	264 305.1
€1 - €25,000	No. Amnt.(€m)	312 5.0	54 0.6	10,559 84.3	211 1.8	3,258 306.2	20 0.7	108 15.0	88 6.0	420 0.1	22 0.1	38 0.1
€25,001 - €50,000	No. Amnt.(€m)	219 7.1	40 0.5	4,295 53.3	105 1.2	806 23.2	9 0.2	66 18.0	40 3.8	244 0.2	16 0.1	26 0.2
€50,001 - €75,000	No. Amnt.(€m)	135 4.5	34 0.4	2,573 43.8	66 1.3	373 15.3	5 1.8	59 8.3	33 2.0	157 0.2	8 0.0	18 0.0
€75,001 - €100,000	No. Amnt.(€m)	112 3.8	29 0.4	1,784 39.9	67 1.8	248 19.9	5 2.7	51 22.9	14 2.2	133 0.3	12 0.1	10 0.1
€100,001 - €200,000	No. Amnt.(€m)	330 16.9	100 2.3	3,820 123.8	163 4.6	396 28.1	22 11.6	105 24.6	69 15.1	379 1.2	32 6.5	24 3.5
€200,001 - €300,000	No. Amnt.(€m)	165 10.2	60 1.4	1,693 62.3	88 3.2	134 83.7	19 2.7	80 20.6	33 5.5	194 1.0	19 0.3	24 1.7
€300,001 - €400,000	No. Amnt.(€m)	125 10.1	39 1.1	1,007 76.2	56 1.2	74 21.3	8 0.9	53 11.0	31 9.1	144 1.1	15 0.5	13 0.5
€400,001 - €500,000	No. Amnt.(€m)	86 9.4	34 1.2	628 41.4	42 1.1	36 8.2	13 3.1	49 16.3	25 4.5	93 0.9	12 0.6	6 0.1

CORPORATION TAX STATISTICS, 2007
Table CTS2 - Distribution of selected allowances, reliefs and deductions

Range Of Net Trading Income	Manufacturing Capital Allowances		Non-Manufacturing Capital Allowances		Trading Losses Carried Forward	Charges	Group Relief	Total Deductions	Manufacturing Relief	Double Taxation	Other Tax Relief	
	Plant and Machinery	Industrial Buildings	Plant and Machinery	Industrial Buildings								
€500,001 - €600,000	No. Amnt.(€m)	59 8.4	30 1.1	457 196.3	33 1.0	30 9.1	16 3.1	29 82.8	12 5.5	64 0.8	12 0.3	11 0.2
€600,001 - €700,000	No. Amnt.(€m)	73 9.4	36 0.9	310 35.9	28 1.0	26 8.5	20 2.7	27 28.8	17 7.1	84 1.2	10 0.2	8 0.1
€700,001 - €800,000	No. Amnt.(€m)	50 7.1	25 1.0	242 26.5	29 0.3	17 4.1	14 3.9	33 13.5	18 6.8	51 0.8	5 0.4	2 0.1
€800,001 - €900,000	No. Amnt.(€m)	41 6.8	24 1.4	208 17.9	19 0.4	19 16.1	13 9.2	21 15.4	15 8.3	47 0.9	7 0.1	3 0.1
€900,001 - €1,000,000	No. Amnt.(€m)	35 6.0	17 0.6	173 19.4	19 1.1	15 4.6	6 26.7	12 7.6	14 3.4	39 0.7	13 0.5	2 0.0
€1,000,001 - €5,000,000	No. Amnt.(€m)	361 144.9	218 16.7	1,389 362.5	168 11.6	121 99.0	102 139.5	165 842.5	177 214.4	384 17.3	78 16.0	54 9.2
€5,000,001 - €10,000,000	No. Amnt.(€m)	93 71.6	56 12.2	258 188.5	39 2.4	23 32.9	43 45.9	51 101.5	63 200.8	94 13.2	41 10.8	15 3.0
Over €10,000,000	No. Amnt.(€m)	132 1,227.0	109 151.0	393 2,444.1	92 64.7	31 726.9	120 6,144.9	62 333.0	101 4,502.8	138 367.1	119 301.2	26 32.9
All Cases	No. Amnt.(€m)	3,650 1,740.4	1,239 219.2	54,856 9,604.2	2,229 230.7	24,742 5,876.9	661 6,815.2	1,936 2,063.4	2,339 6,335.7	2,667 407.0	647 569.1	544 356.8

Table CTS3
Corporation Tax for Accounting Periods ended in 2007

		All Companies €m
Trading Results		
<u>Manufacturing Trading Results</u>		
	Trade Profits	24,934.8
Plus	Balancing Charges	58.5
Minus	Plant and Machinery Capital Allowances	1,740.4
Minus	Industrial Buildings Capital Allowances	219.2
Minus	Other Capital Allowances	51.9
Minus	Trading Losses	420.1
Minus	Losses appropriate to this trade	207.2
Minus	Charges	5,518.2
Minus	Group Relief	151.2
 <u>Non-Manufacturing Trade Profits - (Including Shipping)</u>		
	Trade Profits	50,054.4
Plus	Balancing Charges	1,409.7
Minus	Plant and Machinery Capital Allowances	9,604.2
Minus	Industrial Buildings Capital Allowances	230.7
Minus	Other Capital Allowances	283.8
Minus	Trading Losses	5,456.8
Minus	Losses appropriate to this trade	13,773.5
Minus	Charges	1,297.0
Minus	Group Relief	1,912.2
A. Net Trading Income		54,331.9
 Rental Income		
	Rental Income	677.3
Plus	Balancing Charges	4.6
Minus	Losses Carried Forward from Preceding Acc. Periods	113.7
Minus	Rental Capital Allowances	138.5
B. Net Rental Income		550.0
 Interest Arising In The State		
	Gross Interest Received or Credited	1,981.5
Plus	Taxed Interest	312.2
Foreign Income		2,102.4
 Other Income		
	Other Income Received Under Deduction of Irish Tax	208.4
Plus	Other Income Received without Deduction of Irish Tax	816.3
Capital Gains (regrossed)		2,857.6
C. Other Income / Capital Gains		8,278.4

Table CTS3 - continued
Corporation Tax for Accounting Periods ended in 2007

D. TOTAL INCOME AND GAINS		63,160.3
Deductions		
	Management Expenses	437.2
Plus	Excess Capital Allowances	53.7
Plus	Other Deductions	5,844.8
E. Total Deductions		6,335.7
Amount of Income at the 25% non-trading rate		4,927.3
Amount of Income at the 12.5% standard rate		51,878.8
Gross tax due		7,716.7
Reliefs		
	Double Taxation Relief	569.1
Plus	Relief for Manufacturing Trade Deductions	5.9
Plus	Relief for Other Trading Deductions	77.9
Plus	Other Manufacturing Relief	407.0
Plus	Other Tax Reliefs	356.8
F. Total Reliefs		1,416.6
G. Clawback of Tax Relief at Source.		30.8
H. Tax less Reliefs plus clawback of tax relief at source.		6,537.0
Surcharges		32.8
Research and Development Tax Credit		97.3
Amounts Payable Under Deduction of Income Tax		38.2
I. Tax less Reliefs plus surcharges		6,608.0
Credits		
	Income Tax Suffered Credit	78.1
Plus	Gross Withholding Tax on Fees	224.5
J. Total Credits		302.7
K. Tax Payable		6,305.3

Capital Gains Tax

- [Table CGT1 Exchequer Receipt and Net Receipt](#)
- [Table CGT2 Capital Gains Tax Assessments](#)

Capital Gains Tax was introduced in the Capital Gains Tax Act of 1975 and is a self assessed tax since 1991.

Capital gains tax is chargeable on the gains arising on the disposal (or statutorily deemed disposals) of assets other than that part of a gain which arose in the period prior to 6 April 1974. Any form of property including an interest in property (as, for example, a lease) is an asset for capital gains tax purposes.

The charge arises to a chargeable person when the asset is disposed of. The tax is charged by reference to a year of assessment, which since 2002 is the calendar year.

The rates of tax have varied since its introduction but since 3 December 1997 a rate of tax of 20% applies to the great majority of disposals.

Chargeable gains of companies, other than those arising from the disposal of development land, are, in general, charged to corporation tax and not capital gains tax. These chargeable gains will, in effect, be taxed at the equivalent of the normal rate of capital gains tax.

Various exemptions and reliefs from capital gains tax are provided. Details of these and a more detailed outline of this tax are to be found in the "Guide to Capital Gains Tax" which can be accessed on the Revenue Website at www.revenue.ie.

TABLE CGT1

**Capital Gains Tax
Exchequer Receipt and Net Receipt**

	Exchequer Receipt €	Net Receipt €
2003	1,442,820,000	1,435,682,894
2004	1,515,555,000	1,527,784,587
2005	1,959,659,000	1,981,975,984
2006	3,099,933,000	3,099,231,705
2007	3,105,495,000	3,097,378,057
2008	1,430,080,000	1,423,932,374

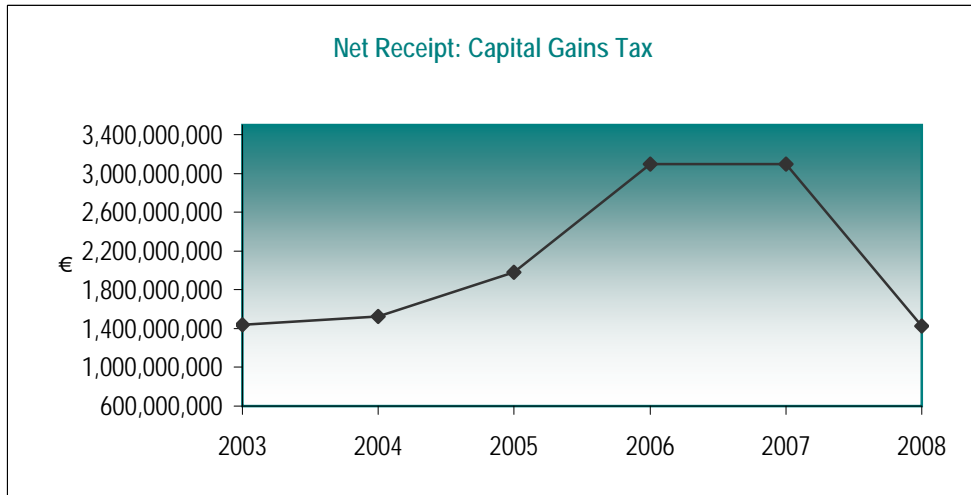


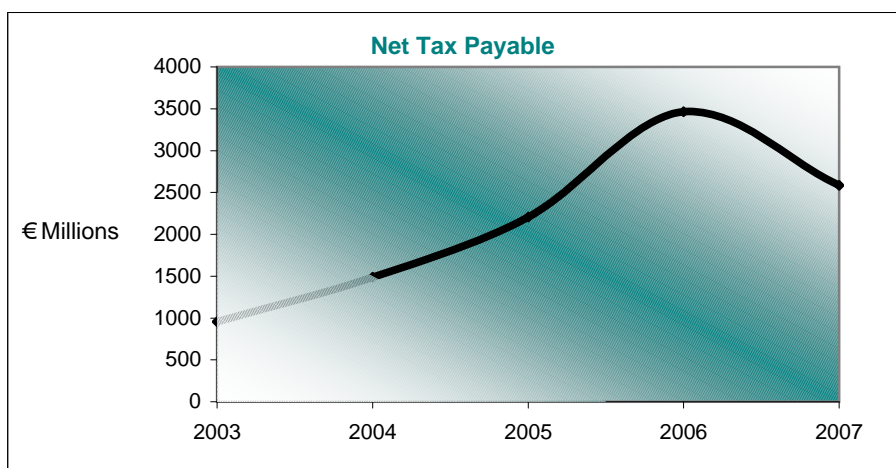
Table CGT2

Capital Gains Tax Assessments

The following Table contains figures relating to Capital Gains Tax Assessments raised for the years of assessment ending between 1 January 2003 and 31 December 2007. The figures are subject to adjustments in respect of discharges and repayments still to be made. The numbers of assessments for each year are likely to increase over time as tax returns are received and processed. This applies especially to the most recent year shown.

Year	Number of Assessments	Net Tax Payable
		€ Millions
2003	33,506	955.0
2004	125,178 ⁽¹⁾	1,487.8
2005	44,240	2,204.7
2006	51,314	3,465.9
2007	43,147	2,585.3

⁽¹⁾ This number is higher than earlier years mainly due to a buyout of a financial institution giving rise to tax assessments on the associated gains.



VALUE-ADDED TAX

- [Table VAT1](#) Budget estimate, exchequer receipt and net receipt
- [Table VAT2](#) Number of registrations
- [Table VAT3](#) Registrations by trade sector

What is VAT?

VAT is a tax on consumer spending. It is charged by VAT-registered traders in the State on the consideration for their supplies of goods and services. Generally, each such trader in the chain of supply from manufacturer through to retailer charges VAT on his or her sales* and is entitled to deduct from this amount the VAT paid on his or her purchases.

[*In some circumstances, particularly in the construction industry, VAT is not charged by the supplier, but instead the principal contractor simply accounts for the VAT as if it had been charged.]

The effect of offsetting VAT on purchases against VAT on sales is to impose the tax on the added value at each stage of production – hence Value-Added Tax. For the final consumer, not being VAT-registered, VAT simply forms part of the purchase price.

What is VAT charged on?

Most goods or services supplied in Ireland are subject to VAT. Goods imported into Ireland from outside the E.U. are also subject to VAT – this is charged by Customs at the point where the goods enter the State. In addition, where a person engaged in business in Ireland receives goods from a trader within the E.U., or services from any trader established anywhere outside Ireland, including outside the E.U., he or she is generally required to account for VAT on receipt of the goods or services as if he or she had actually made the supply. This applies to traders generally, and also to other bodies that would not normally register for VAT, such as local authorities, government departments, charities etc.

What are the rates of VAT?

VAT is charged at a number of different rates. The standard rate is 21.5%. This means that most goods and services in Ireland are liable to 21.5% VAT. There is also a rate of 13.5%, referred to as the reduced rate, a 4.8% rate and a zero% rate. The application of the 13.5% rate includes a number of labour-intensive services. The 4.8% rate includes the supply of livestock and the zero% rate applies to many foods and medicines, and to children's clothes. There are a number of activities which are exempt from VAT. These include services supplied in the public interest or welfare, for example in the areas of health, childcare and education as well as financial services.

There is a special scheme dealing with agricultural supplies made by farmers, who are not required to register for VAT, whereby they are compensated for VAT borne on their inputs by the addition of 5.2% to prices for their supplies of agricultural produce and agricultural services to VAT registered persons.

Who must register for VAT?

A trader is generally required to register for VAT for making supplies of goods and/or services, subject to his or her turnover exceeding certain thresholds. The most common are €37,500 for the supply of services, and €75,000 for the supply of goods. Some traders are not required to register for VAT, although they may choose to do so. These include traders whose turnover does not exceed the thresholds above, and also

farmers. Traders engaged in exempt activities are not permitted to charge VAT. However, they may, in common with farmers, Government Departments and other bodies be required to register for VAT, in order to account for VAT on the receipt of services or goods received from suppliers outside Ireland without any entitlement to a deduction of input VAT.

Accounting for VAT

The basis of the VAT system is the invoice issued by a VAT registered trader in respect of a supply of goods or services. Each such invoice must contain specific information, including the VAT number of the supplier, the rate of VAT, and the amount of VAT charged. The customer, if registered for VAT, may generally reclaim or deduct all VAT charged to him or her on foot of a valid invoice (no deduction is allowed in respect of certain items, such as petrol and entertainment expenses).

The document used by traders to account for VAT is called a VAT Return (Form VAT 3). This must be filled out by a trader at the end of each taxable period. A taxable period is normally two months long, and is counted from the start of the year – January/February is the first one each year. The VAT return will contain figures reflecting the transactions carried on by the trader, including the amount of VAT charged by him or her, and the amount of VAT that he or she wishes to reclaim. Any imbalance between these two figures will indicate either a payment of tax due from the trader to Revenue, or a repayment due from Revenue to the trader. In certain circumstances, a trader may be permitted to make returns at different frequencies; i.e. monthly, quarterly or annually. Traders are also required to file an annual return of trading details.

Full details regarding the operation of the VAT system are available on the Revenue website, at www.revenue.ie.

The rates of VAT which have applied from the introduction of the tax to the end of 2008 are as follows:-

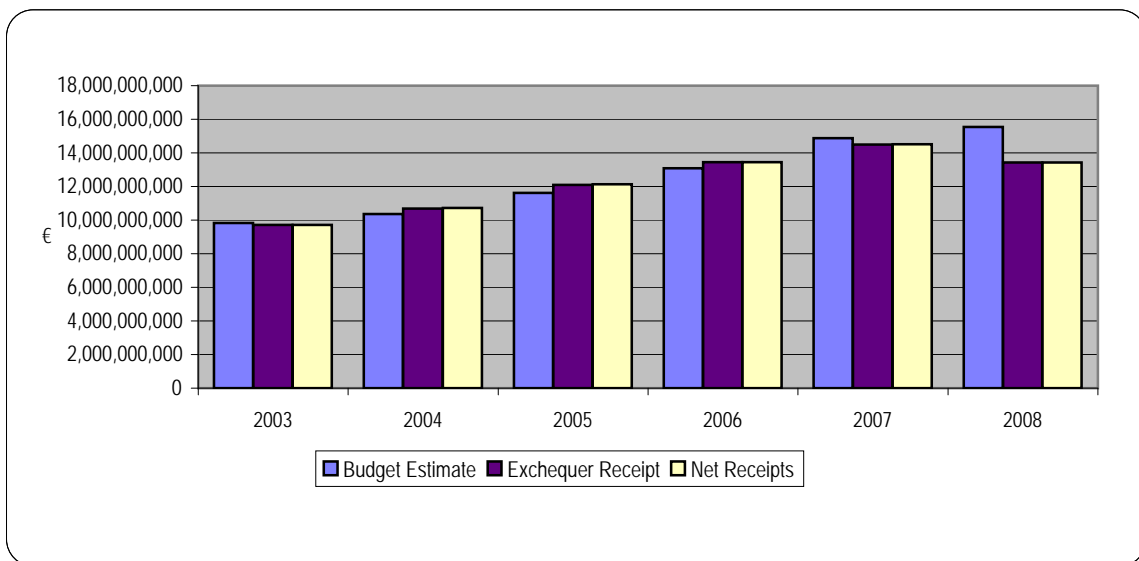
Date	Zero %	Special %	Low %	Standard %	High %
1.11.'72	0	11.11 (a)	5.26	16.37	30.26
3.9.'73	0	11.11 (a)	6.75	19.5	36.75
1.3.'76	0	-	10	20	35 & 40 (b)
1.3.'79	0	-	10	20	-
1.5.'80	0	-	10	25	-
1.9.'81	0	-	15	25	-
1.5.'82	0	-	18	30	-
1.3.'83	0	-	23	35	-
1.5.'83	0	5, 18 (d)	23	35	-
1.5.'84	0	5,8,18 (d)	23	35	-
1.3.'85	0	2.2 (c)	10 (d)	23 (e)	-
1.3.'86	0	2.4 (c)	10	25	-
1.5.'87	0	1.7 (c)	10	25	-
1.3.'88	0	1.4 (c),5(f)	10	25	-
1.3.'89	0	2 (c), 5(f)	10	25	-
1.3.'90	0	2.3 (c)	10	23	-
1.3.'91	0	2.3	10 & 12.5(g)	21	-
1.3.'92	0	2.7	10, 12.5 & 16 (h)	21	-
1.3.'93	0	2.5	12.5 (i)	21	-
1.3.'94	0	2.5	12.5	21	-
1.3.'95	0	2.5	12.5	21	-
1.3.'96	0	2.8	12.5	21	-
1.3.'97	0	3.3	12.5	21	-
1.3.'98	0	3.6	12.5	21	-
1.3.'99	0	4.0	12.5	21	-
1.3.'00	0	4.2	12.5	21	-
1.1.'01	0	4.3	12.5	20	-
1.3.'02	0	4.3	12.5	21	-
1.1.03	0	4.3	13.5	21	-
1.1.04	0	4.4	13.5	21	-
1.1.05	0	4.8	13.5	21	-
1.12.08	0	4.8	13.5	21.5	-

NOTES

- (a) The rate of 11.11% applied only to dances: they were liable at the low rate from 1.3.76 to 28.2.85 and at the standard rate thereafter.
- (b) Goods previously liable at the high rates have been liable at the low or standard rates since 1.3.79. This reduction in VAT charges was effected in conjunction with an increase in excise duty.
- (c) These rates applied to livestock only. Prior to the introduction of the 2.2% rate, the 23% rate had applied to livestock but only on part of the consideration for supplies; this had resulted in an effective rate of 2.0%.
- (d) The 10% rate introduced in 1985 applied almost entirely to goods and services previously liable at the 5%, 8% and 18% rates.
- (e) The standard rate of 23% introduced in 1985 applied to almost all goods and services previously liable at the 23% and 35% rates.
- (f) The 5% rate applied to electricity only. This rate was increased to 10% from 1 March, 1990.
- (g) The 12.5% rate introduced in 1991 applied to electricity and telecommunication services and certain other goods and services previously liable at the 10% rate.
- (h) The 16% rate introduced in 1992 applied to telecommunications, adult clothing and footwear and certain goods and services previously liable at the 12.5% rate.
- (i) The 10% and the 16% rates were abolished on 1 March, 1993. However, in the case of sales of domestic dwellings, lettings of holiday accommodation and short-term hiring of cars, the 10% rate continued to apply, where a fixed charge agreement or contract had been entered into before 25 February, 1993.

Table VAT1

Year	Budget Estimate €	Exchequer Receipt €	Net Receipts €
2003	9,826,000,000	9,720,544,000	9,715,565,146
2004	10,368,000,000	10,693,291,000	10,716,759,630
2005	11,625,000,000	12,089,070,000	12,125,442,904
2006	13,095,000,000	13,447,991,000	13,451,407,890
2007	14,870,000,000	14,496,588,000	14,518,817,410
2008	15,550,000,000	13,429,602,000	13,432,065,718

**Note:**

The figure of € 13,432.07 million includes an amount of € 65.42 million due in respect of imports in December, 2007, payment of which was deferred until January, 2008, and excludes an amount of € 60.90 million due in respect of imports in December, 2008, payment of which was deferred until January, 2009.

Table VAT2
Number of registrations

Registrations effective on 31.12.2007	287,181
New registrations in 2008	25,727
	<hr/>
	312,908
Registrations cancelled in 2008	25,502
	<hr/>
	287,406
	<hr/>
Registrations effective on 31.12. 2008	287,406

Table VAT3

This table reflects trade classifications of traders which are based on the descriptions of economic activities contained in the General Industrial Classification of Economic Activities within the European communities known as NACE. A new classification, NACE Rev.1.1, came into effect in 2003. This system provides much more precision with regards to the description of the trade or economic activity carried out by a business.

Registrations by Trade Sector	31 Dec. 2007	31 Dec. 2008
Agriculture	12,166	12,082
Forestry	590	593
Fishing	866	878
Energy Industry & Water Supply	684	783
Mining & Quarrying	455	480
Food, Drink & Tobacco Manufacturing	1,892	1,776
Textile and Leather Industry	597	596
Clothing & Footwear Manufacturing	456	450
Other Manufacturing (including Books, Printing, Timber Processing)	19,379	19,246
Recycling	240	258
Construction (including Builders, Civil Engineering + Related Trades)	71,757	69,567
Motor Vehicle Sales & Services	7,730	7,903
Fuel Retailers (including Filling Stations)	1,204	1,174
Wholesalers	12,648	12,790
Retailers	25,482	25,619
Repair of Goods	802	789
Accommodation (including Camping, Holiday Homes, Hotels, Guest Houses)	2,869	2,821
Catering (including Canteens, Contract Caterers, Restaurants)	6,882	7,125
Publicans	7,221	7,062
Transport Services	1,782	1,833
Haulage Services	7,475	7,241
Communications	3,045	3,113
Financial Services (including Banking, Credit Unions, Insurance)	3,667	4,002
Property Services	24,880	25,564
Hiring & Leasing	3,931	3,923
Information Technology	8,810	9,093
Professional Services (including Advertising, Architects, Barristers, Solicitors, Legal Agents, Press)	32,416	33,541
Miscellaneous Activities & Services (including Research, Security, Cleaning, Photography, Secretarial, Personal Care)	27,255	27,104
Total	287,181	287,406

Sheriff and Solicitor Enforcement

Table ENF1

Details of Certificates issued to the Sheriff, referrals to the Solicitor and Judgements Registered in 2008

ENFORCEMENT BY SHERIFFS

1. The greater part of enforcement activity consists of the issue of certificates to Sheriffs under Section 962 of the Taxes Consolidation Act, 1997. In the course of 2008, the number of certificates issued was 44,090 with a face value of €675.4m
2. The value of the certificates referred in 2008 includes estimates of liability by Revenue where a taxpayer fails to make returns to Revenue.
3. The total amount collected as a result of Sheriff enforcement in 2008 was €257.8m.

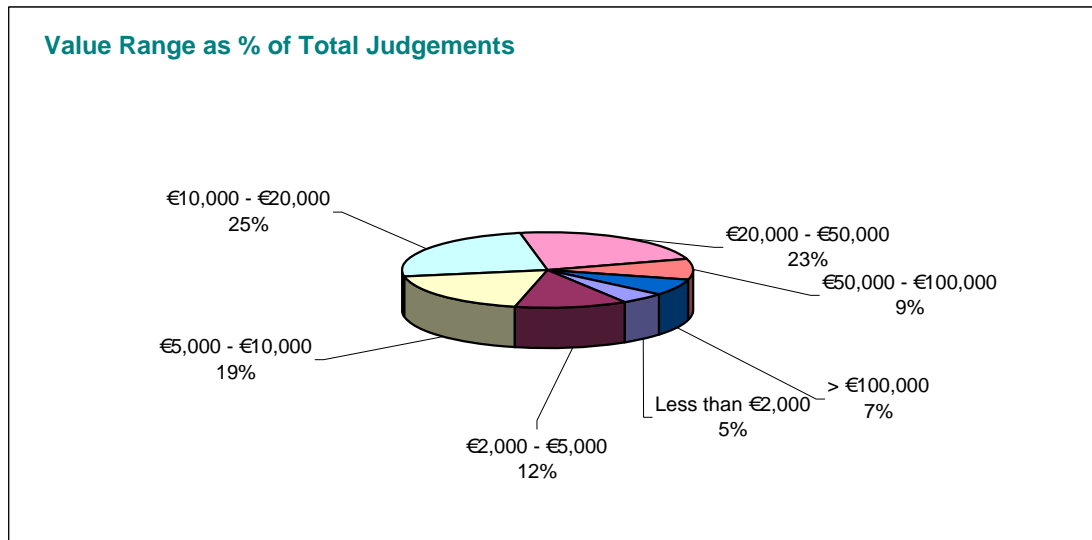
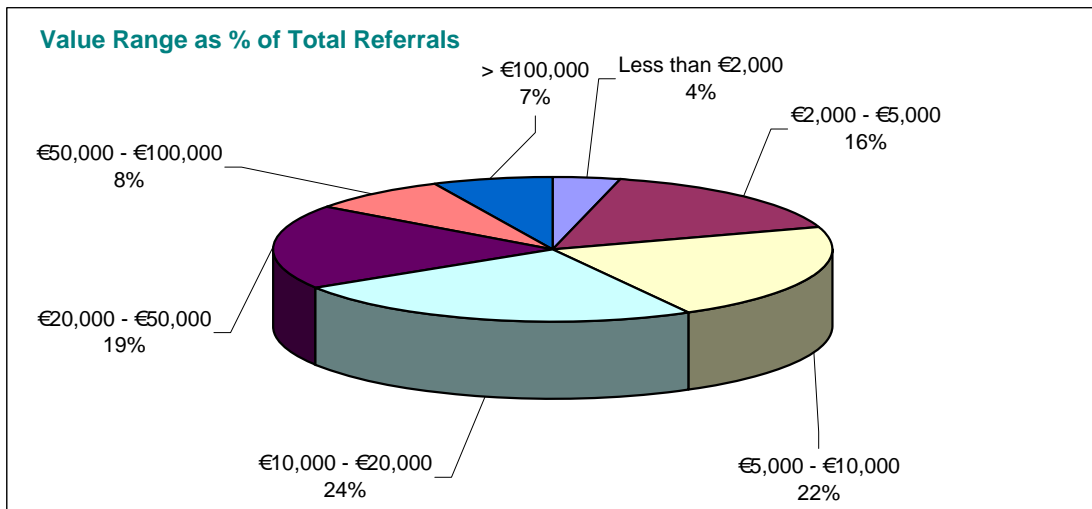
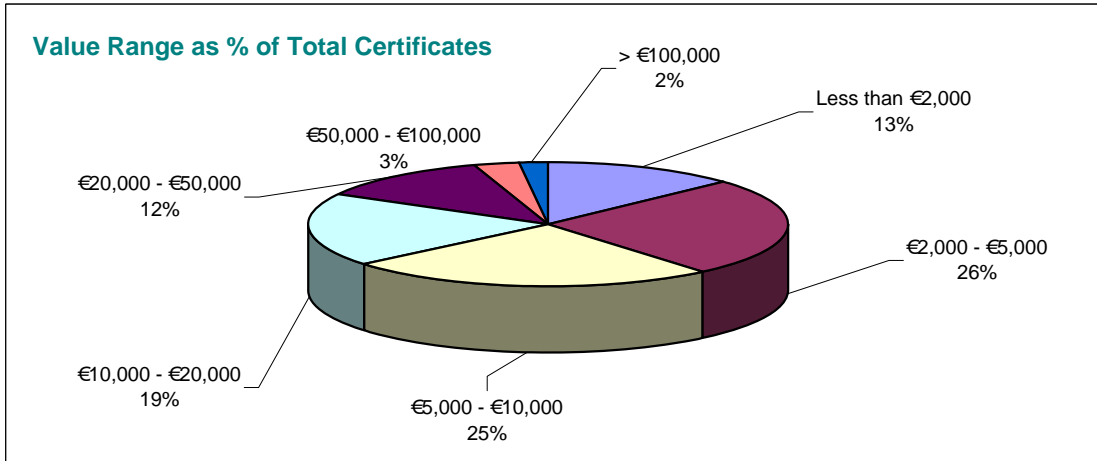
REFERRALS TO SOLICITOR AND JUDGEMENTS REGISTERED BY THE COLLECTOR-GENERAL

1. In the course of 2008, the number of judgements registered by the Collector-General in respect of tax and interest was 1,012 with a face value of €32.1m.
2. The number of cases referred for enforcement by court proceedings in 2008 was 6,578. Judgements are not obtained in all cases where proceedings are taken, as payment can be made before judgement is obtained. Not all judgements are registered as payment can be made following judgement, or Revenue may pursue action in enforcement of the judgement without registration.
3. The total amount collected as a result of Solicitor enforcement in 2008 was €65.1m.

Table ENF 1

Details of Certificates issued to the Sheriff, Referrals to the Solicitor & Judgements Registered in 2008

Range of Value	No. of Certificates	%	No. of Referrals	%	No. of Judgements	%
Less than €2,000	5,893	13%	260	4%	52	5%
€2,000 - €5,000	11,462	26%	1,068	16%	124	12%
€5,000 - €10,000	10,834	25%	1,409	22%	189	19%
€10,000 - €20,000	8,152	19%	1,538	24%	250	25%
€20,000 - €50,000	5,486	12%	1,274	19%	237	23%
€50,000 - €100,000	1,449	3%	548	8%	90	9%
> €100,000	814	2%	481	7%	70	7%
Total	44,090		6,578		1,012	



Environmental Levy on Plastic Bags

- **Table EL1** **Net Receipt**

The Minister for Environment, Heritage & Local Government introduced an Environmental Levy on the supply of plastic shopping bags at point of sale on 4th March 2002. With certain exceptions, such as the supply of size-designated bags for loose meat, fish fruit and vegetables, a levy of 22 cent (operative from 01/07/07, formerly 15 cent) is charged on each plastic shopping bag supplied to customers by retailers at point of sale. The Levy is designed to encourage shoppers to use long-life bags (which are also exempt from the Levy) and to generate revenue, which can be applied in support of environmental projects.

Under the terms of a Service Level Agreement signed with the Department of Environment Heritage & Local Government , Revenue is the collection agent for the Levy.

The Levy is collected by way of quarterly return based on calendar quarter accounting periods, which must be returned to the Collector-General by the 19th day of the month following the end of each such quarter. In November 2007 annual payment and filing arrangements were offered to traders with an annual liability of less than €1,000 based on returns previously filed. 2,900 traders availed of this facility. Annual payment and filing must be returned by the 19th January following the end of each year. Underlying payment must be made electronically, either by way of Revenue On-line Services (ROS) or by completion of a Single Debit Authority from the customer's nominated account. The monies collected by Revenue are subsequently transferred to a special fund (the 'Environmental Fund'), established under the Waste Management (Amendment) Act 2001, which is used to finance environmental projects throughout the country.

The number of retail outlets registered for supplying plastic bags has reduced from 6,825 in 2004 to 5,408 by the end of 2005, 4,916 at the end 2006, 4,621 at the end of 2007 and 4,509 at the end of 2008.

Particulars of yield in respect of the Environmental Levy are shown in Table EL1

TABLE EL1

YEAR	Net Yield
2002	7,188,294
2003	12,751,151
2004	13,536,753
2005	17,544,296
2006	18,701,367
2007	22,497,178
2008	26,279,453