

Statistical Report

of the

Revenue Commissioners

Year Ended 31st December, 1997

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AGUS tSOLÁTHAIR
Le ceannach díreach ón
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,
TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2,
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OFFICE OF THE REVENUE COMMISSIONERS STATISTICAL REPORT 1997

Introduction

This Statistical Report contains detailed information (in the form of text, tables and notes) on all the taxes and duties for which the Office of the Revenue Commissioners is responsible. The summaries of legislation and the brief descriptions preceding certain statistical tables are presented to assist the reader and should not be taken as a precise interpretation of the law. For that purpose, reference should be made to the various Statutes and the cases relating thereto decided in the Courts.

The Report is set out under the following main headings:

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Total Revenue

- **Table TR1.** **Gross Receipts**
- **Table TR2.** **Net Receipts**
- **Table TR3.** **Net Receipts as a percentage of GDP**
- **Table TR4.** **Gross Receipts and Cost of Administration**
- **Table TR5.** **Cost of Administration (main elements)**

The particulars of the Revenue Receipts in the year ended 31 December, 1997 are given in Table TR1.

Table TR2 contains net receipts of revenue for the year ended 31 December, 1997. Particulars are also given for the three preceding financial periods. Further details in regard to each separate duty are given in the relevant Tables.

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

Table TR1

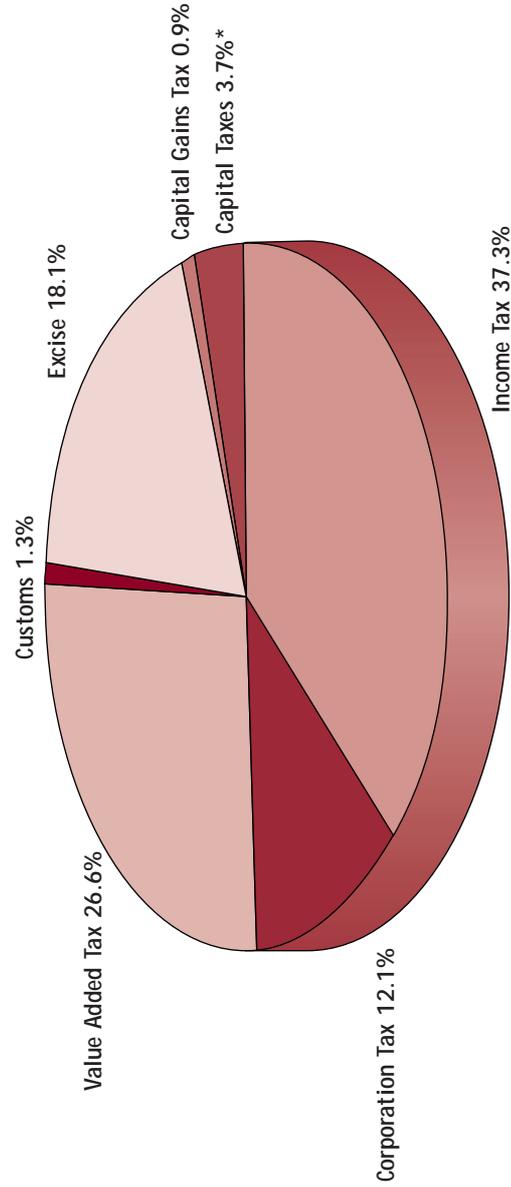
Gross Receipts, Year 1997

	£	£	Disposal	£	£
Gross Receipts					
Balance on 1 January, 1997		36,790,881			
Gross Receipts of Duties:-					
Customs (including £8,932,562 Duty Deferred under EEC Regulation)	193,984,969		Drawbacks, Repayments, Allowances, etc.		
Excise	3,008,758,185		Customs	10,084,793	
Capital Acquisitions Tax (including Estate etc.)	96,670,910		Excise	486,201,301	
Duties and Wealth Tax			Capital Acquisitions Tax (including Estate etc.)	7,929,949	
Capital Gains Tax	134,413,525		Duties and Wealth Tax		
Stamp Duties	435,224,927		Capital Gains Tax	2,036,310	
Residential Property Tax	3,580,135		Stamp Duties	10,921,789	
Income Tax (including Income Levy)	5,687,514,253		Residential Property Tax	472,910	
Corporation Tax (including Corp. Profits Tax)	1,769,668,603		Income Tax (including Income Levy)	479,294,124	
Value Added Tax (including £26,000,392 Duty Deferred)	4,833,266,694		Corporation Tax (including Corp. Profits Tax)	72,532,573	
Agricultural Levies, etc. (including £6,245 Duty Deferred)	201,366		Value Added Tax	1,122,978,470	
			Agricultural Levies, etc.	6,030	
			Payments to the Exchequer:-		2,192,458,249
		16,163,283,567	Customs	179,700,000	
			Excise	2,507,404,000	
			Capital Acquisitions Tax (incl. Estate etc.)	89,201,000	
			Duties and Wealth Tax		
			Capital Gains Tax	132,575,000	
			Stamp Duties	428,895,000	
			Residential Property Tax	3,084,000	
			Income Tax (including Income Levy)	5,218,449,000	
			Corporation Tax (including Corp. Profits Tax)	1,698,708,000	
			Value Added Tax	3,717,955,000	
			Agricultural Levies, etc.	-	
			Payments to and on behalf of other Departments in respect of Moneys collected on their behalf (including £1,782,164 to Exchequer in respect of Fee Stamps)		13,975,971,000
			Payments to Appropriations-in-aid of Vote Balance, 31 December, 1997		
		2,378,886,754			2,376,119,854
					18,944,504
		18,944,504			34,412,099
		18,597,905,706			18,597,905,706
Gross Receipts of Moneys received and collected on behalf of other Departments (including Fee Stamps, £1,691,890)					
Receipts in Aid of Vote (Net)					

Table TR2
Net Receipts

Year	Customs	Excise	Capital Acquisitions Tax (a)	Capital Gains Tax	Stamps	Residential Property Tax	Income Tax (b)	Corporation Tax (c)	Value Added Tax	Agricultural Levies etc.	Total
1994	187,694,604	1,980,940,411	59,154,223	47,162,388	280,945,789	14,298,077	4,098,452,199	1,140,600,467	2,605,423,195	1,170,349	10,415,841,702
1995	202,867,984	2,115,067,475	59,600,738	44,471,256	285,887,340	12,134,366	4,128,720,059	1,148,388,610	2,887,000,366	805,220	10,884,943,414
1996	156,765,134	2,304,260,727	81,576,180	83,735,258	332,364,351	14,339,285	4,579,358,194	1,428,215,760	3,110,561,296	371,065	12,091,547,250
1997	183,900,176	2,522,556,884	88,740,960	132,377,215	424,303,138	3,107,225	5,208,220,129	1,697,136,030	3,710,288,224	195,336	13,970,825,317

(a) Includes Wealth Tax, Estate etc., Duties.
 (b) Includes Income Levy
 (c) Includes Corporation Profits Tax.



* Capital Acquisitions Tax, Stamp Duties, Residential Property Tax

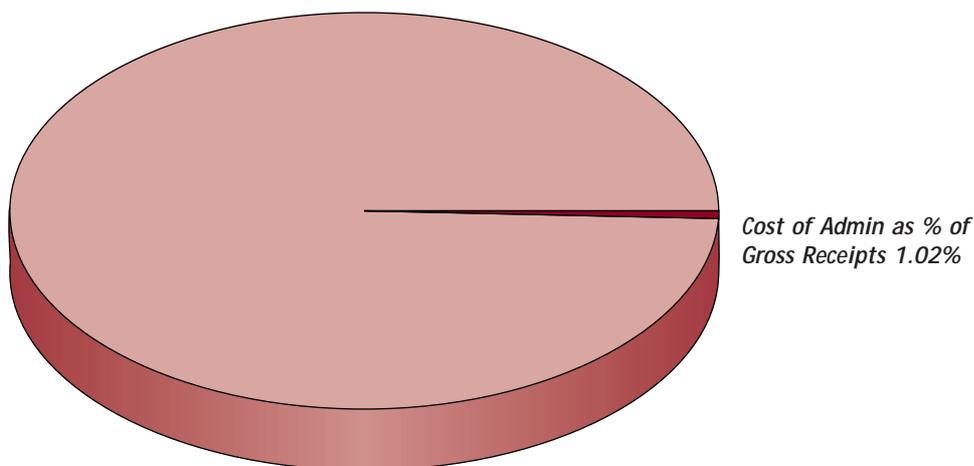
Table TR3**Net Receipts as a % of GDP**

<i>Year</i>	<i>GDP*</i>	<i>Net Receipts</i>	<i>Net Receipts as % of GDP</i>
1994	34,833,000,000	10,415,841,702	29.9%
1995	38,616,000,000	10,884,943,414	28.2%
1996	42,125,000,000	12,091,547,250	28.7%
1997	48,241,000,000	13,970,825,317	29.0%

* source: CSO, Department of Finance

Table TR4**Gross Revenue Receipts and Cost of Administration**

<i>Year</i>	<i>Gross Receipts</i>	<i>Cost of Administration</i>	<i>Cost as Percentage of Gross Receipts</i>
	<i>£m</i>	<i>£m</i>	<i>%</i>
1994	11,739.6	144.9	1.23%
1995	12,263.4	154.6	1.26%
1996	13,606.8	150.4	1.11%
1997	15,676.9	160.4	1.02%

**Table TR5****Cost of Administration (main elements)**

<i>Service</i>	<i>£'000</i>
Salaries, Wages & Allowances	109,370
Computer & Office Equipment	10,922
Postal & Telecommunications	7,641
Superannuation Costs	11,331
Services provided by the Office of Public Works	8,392
Miscellaneous	12,702
TOTAL	160,358

Excise

- Table EX1. Excise Duty, Net Receipts 1994 - 1997

Excise Duty on Beer:-

- Table EX2. Net Duty Paid Quantities and Net Excise Receipts 1988 - 97
- Table EX3. Incidence of Duty and VAT per Pint of Beer 1988 - 97

Excise Duty on Spirits:-

- Table EX4. Non Dutiable use of Spirits 1988 - 97
- Table EX5. Quantities Retained for Home Use and Net Excise Receipts 1988 - 97
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Excise Duty on Wine and Made Wine:-

- Table EX7. Quantities Retained for Home Use and Net Excise Receipts 1988 - 97

Excise Duty on Cider and Perry:-

- Table EX8. Quantities Retained for Home Use and Net Excise Receipts 1988 - 97

Excise Duty on Betting, Bookmaking Premises and Bookmakers' Licences

- Table EX9. Betting Duty, Bookmaking Premises Duty & Bookmakers' Licence Duty 1988 - 97

Excise Duty and Vehicle Registration Tax (VRT) on Motor Vehicles and Motor Cycles

- Table EX10. Excise Duty on Motor Vehicles and Motor Cycles 1988 - 97
- Table EX11. Motor Vehicle Registration Tax (VRT) - Registrations & Receipts 1993 - 97

Excise Duty on Mineral Hydrocarbon Light Oil:-

- Table EX12. Quantities Retained for Home Use and Net Excise Receipts 1988 - 97
- Table EX13. Incidence of Duty and VAT per litre of Leaded Petrol 1988 - 97
- Table EX14. Incidence of Duty and VAT per litre of Unleaded Petrol 1988 - 97

Excise Duty on Hydrocarbon Oils Other Sorts:-

- Table EX15. Quantities Retained for Home Use and Net Excise Receipts 1988 - 97
- Table EX16. Incidence of Duty and VAT per Litre of Auto Diesel 1988 - 97

Excise Duty on Gaseous Hydrocarbons in Liquid Form (LPG):-

- Table EX17. Quantities Retained for Home Use and Net Excise Receipts 1988 - 97

Excise Duty on Tobacco Products:-

- Table EX18. Quantities Retained for Home Use and Net Excise Receipts 1988 - 97
- Table EX19. Incidence of Duty and VAT per Packet of 20 Cigarettes

Excise Licences:-

- Table EX20. Numbers and Net Receipts 1995 - 97

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.

EXCISE**Main Excise Duty Rates 1995-1997**

<i>Commodity Type</i>	<i>Rate of Duty</i>		
	<i>1995</i>	<i>1996</i>	<i>1997</i>
	<i>£</i>	<i>£</i>	<i>£</i>
ALCOHOLS			
1 BEER (per hectolitre percent of alcohol)	15.65	15.65	15.65
2 SPIRITS (per Litre of alcohol) (w.e.f. 1st July 1996)	21.83	21.75	21.75
Not exceeding 5.5% volume (w.e.f. 1st July 1996)	-	15.65	15.65
3 CIDER AND PERRY (per hectolitre)			
Of an alcoholic strength by volume			
Still and Sparkling			
not exceeding 6%	35.03	35.03	35.03
4 WINE AND MADE WINE (per hectolitre)			
Of an alcoholic strength by volume			
Still and Sparkling not exceeding 5.5%	71.66	71.66	71.66
Still exceeding 5.5% but not exceeding 15%	215.01	215.01	215.01
Sparkling exceeding 5.5%	430.02	430.02	430.02
TOBACCO			
1 CIGARETTES (Specific duty per 1,000 cigarettes)	57.21	60.34	62.64
(Ad Valorem duty as percent of retail price)	16.82%	16.93%	16.93
2 CIGARS (per kilogram)	87.08	91.54	99.11
3 FINE CUT TOBACCO FOR ROLLING OF CIGARETTES (1 per kilogram)	73.48	77.25	79.87
4 OTHER SMOKING TOBACCO (per kilogram)	60.41	63.51	65.66
MINERAL HYDROCARBON LIGHT OILS (per 1,000 Litres)			
1 LEADED PETROL	299.39	307.65	328.31
2 UNLEADED PETROL	273.79	282.05	294.44
3 SUPER UNLEADED (w.e.f. 1st. September 1996)	—	307.65	324.17
HYDROCARBON OILS OTHER SORTS (per 1,000 Litres)			
1 HEAVY OIL (AUTO DIESEL)	235.49	243.75	256.14
2 HEAVY OIL (NON AUTO USE-REBATE RATE) Transport services	37.30	37.30	37.30
3 FUEL OIL - Industrial	10.60	10.60	10.60
- For the use in the Generation of Electricity for sale	10.60	10.60	10.60
4 AUTO LPG AND METHANE	56.75	56.75	56.75
5 OTHER LPG (w.e.f. 1st. July 1996)	18.69	14.30	14.30

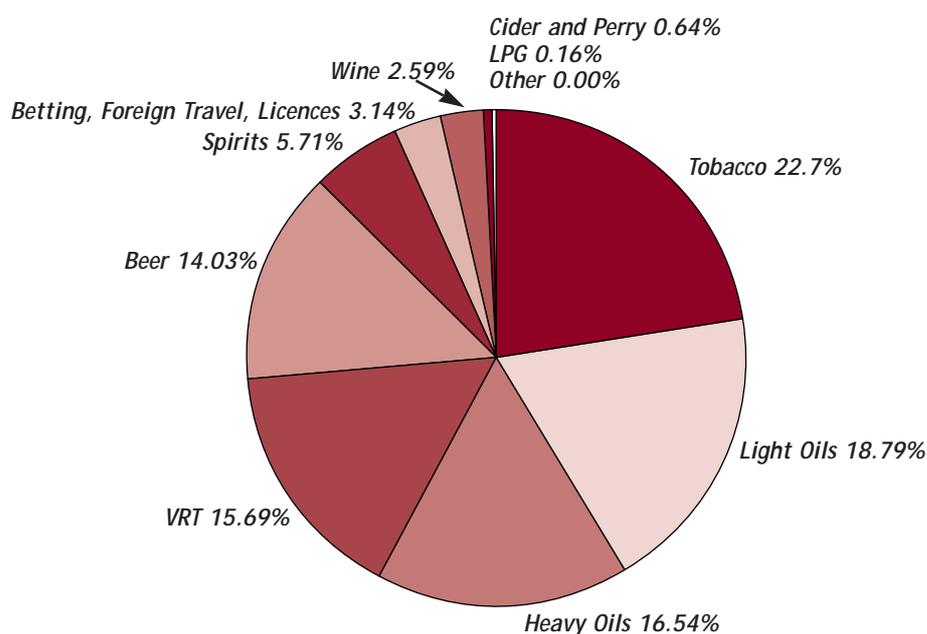
Excise Duty Net Receipts 1994-1997

Table EX1

<i>Head of Duty</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>	<i>1997</i>
Beer	311,607,041	323,090,755	340,978,684	353,873,143
Cider and Perry	9,584,316	12,987,332	14,792,359	16,072,965
Spirits	128,003,445	126,113,868	137,629,766	144,094,946
Wine and Made Wine	46,273,561	49,371,350	58,307,578	65,365,218
Tobacco	461,834,857	526,392,978	533,080,042	572,613,574
Hydrocarbon Light Oil	378,893,102	393,207,158	422,179,384	474,107,918
Hydrocarbon Oils Other Sorts	305,996,521	325,608,940	367,440,593	417,266,311
LPG	5,258,895	5,101,259	4,871,198	4,037,880
Motor Vehicle Excise Duty	62,421	-701	-1,121	-
Vehicle Registration Tax	270,858,929	288,827,023	353,511,997	395,846,421
Other*	-7,407	-	-	-
SUBTOTAL	1,918,354,636	2,050,699,962	2,232,790,480	2,443,278,376
Excise on Premises/Activities				
Betting	36,054,676	38,218,981	40,641,469	45,524,127
Bookmaking Premises	171,600	167,600	161,600	158,000
Clubs	576,930	586,580	621,230	575,850
Firearms Certificates	3,130,790	2,983,166	3,148,141	3,846,446
Firearm Dealers	18,571	18,063	17,849	19,195
Excise Duty on Public Dancing				
Licences etc.	4,923,070	2,744,430	6,488,995	6,062,505
Foreign Travel	10,504,380	11,027,629	12,645,172	14,870,457
Licences	7,194,713	8,621,064	7,745,791	8,195,110
SUBTOTAL	62,574,730	64,367,513	71,470,247	79,251,690
TOTAL NET RECEIPTS	1,980,929,366	2,115,067,475	2,304,260,727	2,522,530,066

* Other comprises table waters, television sets and video players.

Percentage of Total Excise Receipts in 1997 Received from Each Commodity



Excise Duty on Beer

Up to 2nd October 1993, the unit of charge for excise duty on beer was the "standard barrel", i.e. in the case of home made beer, 36 gallons of worts (beer before fermentation of a specific gravity of 1055° and, in the case of imported beer, 36 gallons of beer of which the worts were, before fermentation, of a specific gravity of 1055°).

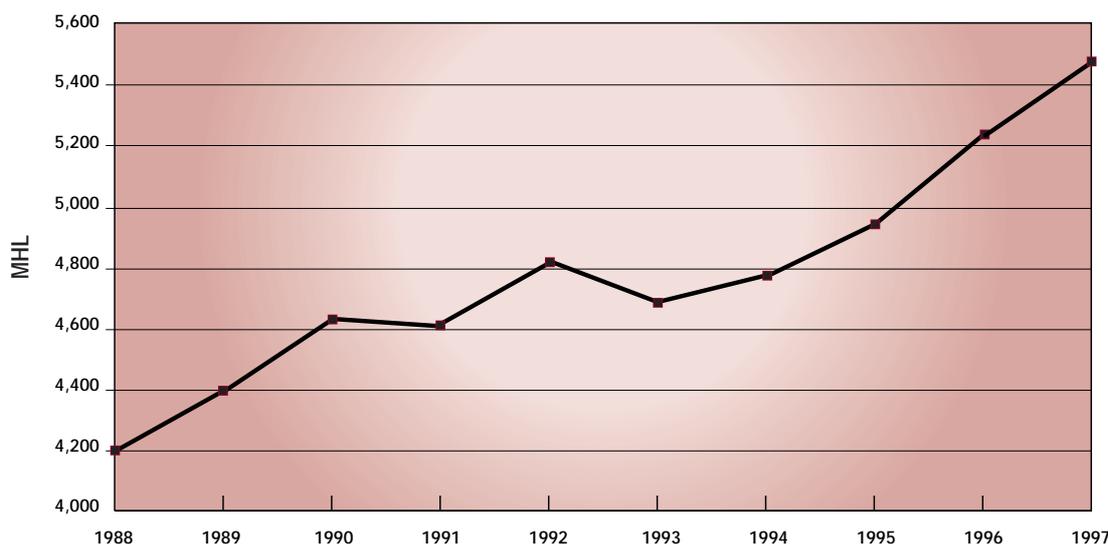
Since 2nd October, when the system for charging duty was changed to an "end product" basis, the unit of charge has been the hectolitre per percent alcohol by volume. As this change also involved a change in the point of charge from an early stage in the production process to the point where the final product is moved out of the warehouse for distribution to retailers, the quantities for 1993 as well as reflecting the operation of the two duty systems are automatically lower than would have been recorded had there been no change. This occurs because beer produced in 1993, but not moved out of warehouse, is excluded from recorded quantities for the first time. For this reason, the 1993 data should not be taken as an indicator of beer consumption.

TABLE EX2
Net Duty Paid Quantities and Net Excise Receipts 1988 - 9

Year	Home-Made			Imported			Home-Made and Imported		
	Net Duty Paid Quantity Standard Barrels	Hectolitres of Alcohol	Net Excise Receipts £	Net Duty Paid Quantity Standard Barrels	Hectolitres of Alcohol	Net Excise Receipts £	Estimated Total MHL* (Retail)	Percent Change	Net Excise Receipts £
1988	1,458,171	-	217,732,286	212,952	-	31,775,457	4.182	2.70%	249,507,743
1989	1,598,474	-	243,540,012	164,630	-	25,032,179	4.412	5.50%	268,572,191
1990	1,650,353	-	250,582,064	200,308	-	30,114,382	4.631	4.96%	280,696,446
1991	1,611,362	-	245,884,932	236,470	-	35,948,978	4.632	0.15%	281,833,910
1992	1,621,628	-	247,482,587	313,456	-	47,725,681	4.840	4.49%	295,208,268
1993	1,321,958	2,236,158	233,923,106	208,430	465,701	38,523,565	4.700	-2.89%	272,446,671
1994	-3,838	17,921,383	278,857,091	-1,147	2,128,485	32,749,950	4.792	1.96%	311,607,041
1995	-	18,550,000	290,325,268	-	2,089,959	32,765,487	4.962	3.55%	323,090,755
1996	-	19,687,260	308,112,213	-	2,112,660	32,866,471	5.240	5.60%	340,978,684
1997	-	20,790,002	319,331,995	-	2,221,902	34,541,148	5.505	5.06%	353,873,143

* Note: MHL = Millions of Hectolitres

Beer Consumption 1988 - 1997



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

TABLE EX3**Incidence of Duty and VAT Per Pint of Beer 1988 - 97**

<i>Year (Mid May)</i>	<i>Bar Price Pint (a)</i>	<i>Percent Change</i>	<i>Excise Content</i>	<i>VAT Content</i>	<i>Total Tax Content</i>	<i>Percent Change</i>	<i>Tax Exclusive Price</i>	<i>Percent Change</i>	<i>Tax as a % Of Price</i>
	£		£	£	£		£		
1988	1.411	5.2%	0.341	0.282	0.623	2.3%	0.788	7.7%	44.2%
1989	1.471	4.3%	0.349	0.294	0.643	3.2%	0.828	5.1%	43.7%
1990	1.515	3.0%	0.349	0.283	0.632	-1.7%	0.883	6.6%	41.7%
1991	1.547	2.1%	0.349	0.268	0.617	-2.4%	0.930	5.3%	39.9%
1992	1.641	6.1%	0.349	0.285	0.634	2.8%	1.007	8.3%	38.6%
1993	1.740	6.0%	0.349	0.302	0.651	2.7%	1.089	8.1%	37.4%
1994	1.836	5.5%	0.371	0.319	0.690	6.0%	1.146	5.2%	37.6%
1995	1.902	3.6%	0.371	0.330	0.701	1.6%	1.201	4.8%	36.9%
1996	1.919	0.9%	0.371	0.333	0.704	0.4%	1.215	6.0%	36.7%
1997	1.976	3.0%	0.371	0.343	0.714	1.4%	1.262	5.1%	36.1%

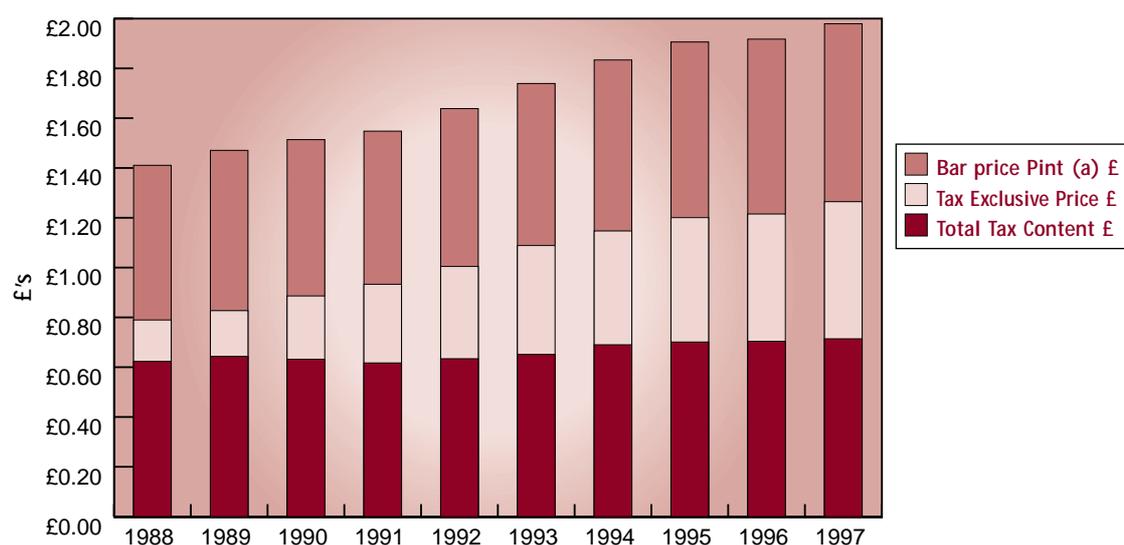
INCREASE IN CPI (ALL ITEMS) 1988 - 1997: 25.9%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 40.0%

TAX EXCLUSIVE PRICE: 60.2%

TAX CONTENT: 14.6%

**Price of a Pint of Beer, the Tax Take and The Tax Exclusive Price
1988 - 1997**

(a) C.S.O. National Average Retail Price

Excise Duty on Spirits

General

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 alcohol 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.

Spirits Used in Medical Preparations

Total relief from excise duty is allowed on spirits used in the manufacture of recognised medical preparations or contained in imported recognised medical preparations.

Non-Dutiable Use of Spirits

Spirits when used for certain specified purposes are relieved from payment of the duty. Normally the spirits are required to be rendered non-potable by Methylation before release for non dutiable use, but spirits for use in art or manufacture may be released duty free, under certain conditions, without methylation where methylated spirits would not be suitable (e.g. spirits for use in the manufacture of recognised medical preparations).

Methylated Spirits fall into three categories:-

- (a) "Industrial Methylated Spirits", for use under Revenue supervision in industrial operations for which Mineralised Methylated Spirits are unsuitable.
- (b) "Mineralised Methylated Spirits", which are more completely denatured than the "Industrial" description, for use free from Revenue supervision.
- (c) "Power Methylated Spirits", for generating mechanical power.

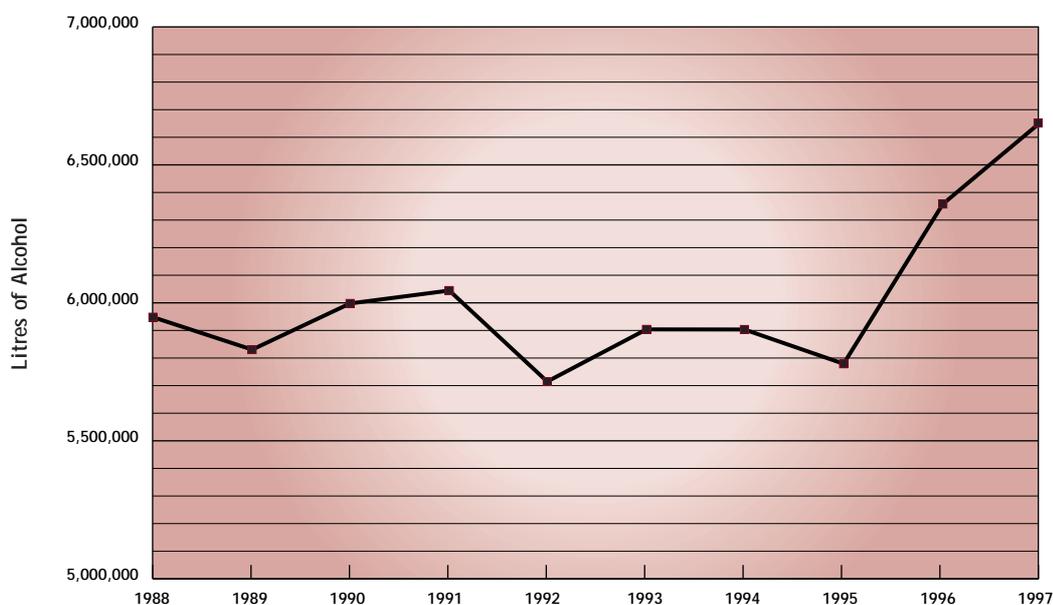
Table EX4

Non Dutiable Use of Spirits 1988-97

<i>Year</i>	<i>Arts and Manufacture (Litres of Alcohol)</i>	<i>Scientific i.e. Universities, Hospitals, etc. (Litres of Alcohol)</i>	<i>For Methylation (Litres of Alcohol)</i>	<i>Total (Litres of Alcohol)</i>
1988	768,025	7,916	2,845,349	3,621,290
1989	933,588	10,779	3,781,791	4,726,158
1990	1,435,045	2,764	3,862,611	5,300,420
1991	1,505,640	2,901	3,925,312	5,433,853
1992	1,600,123	1,875	4,356,146	5,958,144
1993	1,680,894	3,093	3,989,870	5,673,857
1994	2,211,090	76,711	3,738,309	6,026,110
1995	3,592,267	2,822	3,091,425	6,686,514
1996	4,894,774	3,007	3,112,457	8,010,238
1997	5,699,293	4,333	2,847,403	8,551,029

TABLE EX5**Quantities Retained for Home Use and Net Excise Receipts 1988 - 1997**

Year	Home-Made		Imported		Home-Made and Imported		
	Quantity (Litres of Alch.)	Net Excise Receipts £	Quantity (Litres of Alch.)	Net Excise Receipts £	Quantity (Litres of Alch.)	Percent Change	Net Excise Receipts £
1988	3,766,168	73,522,305	2,179,796	42,568,166	5,945,964	6.56%	116,090,471
1989	3,707,907	74,350,410	2,120,912	42,528,389	5,828,819	-1.97%	116,878,799
1990	3,838,657	77,106,117	2,156,830	43,289,020	5,995,487	2.86%	120,395,137
1991	3,868,884	77,693,560	2,173,136	43,618,808	6,042,020	0.78%	121,312,368
1992	3,661,769	73,539,124	2,051,747	41,233,128	5,713,516	-5.44%	114,772,252
1993	3,739,971	75,120,482	2,161,854	43,446,548	5,901,825	3.30%	118,567,030
1994	3,723,946	80,761,042	2,177,523	47,242,403	5,901,469	-0.01%	128,003,445
1995	3,601,493	78,625,499	2,176,197	47,488,369	5,777,690	-2.10%	126,113,868
1996	3,993,950	86,403,819	2,360,423	51,225,947	6,354,373	9.98%	137,629,766
1997	4,149,306	89,674,199	2,529,932	54,420,747	6,679,238	5.11%	144,094,946

**Spirit Consumption
1988 - 1997**

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 EX6

Incidence of Duty and VAT Per Glass of Spirits 1988 - 97

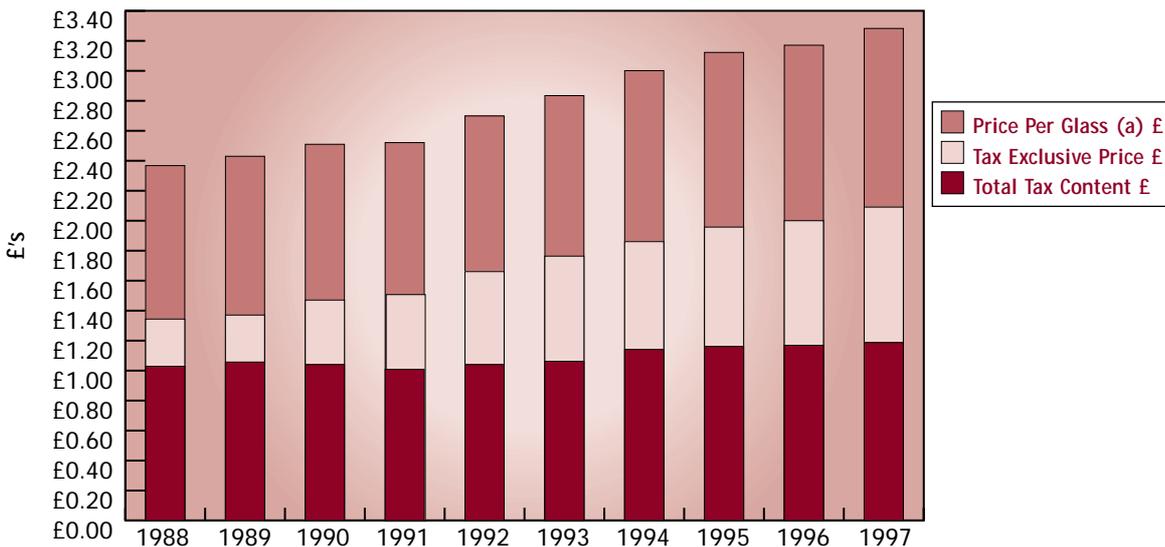
Year (Mid May)	Price Per Glass (a)	Percent Change	Excise Content	VAT Content	Total Tax Content	Percent Change	Tax Exclusive Price	Percent Change	Tax as % of Price
	£		£	£	£		£		
1988	2.37	2.6%	0.555	0.474	1.029	1.2%	1.341	3.7%	43.4%
1989	2.43	2.5%	0.571	0.486	1.057	2.7%	1.373	2.4%	43.5%
1990	2.51	3.3%	0.571	0.469	1.040	-1.6%	1.470	7.0%	41.4%
1991	2.52	0.4%	0.571	0.437	1.008	-3.1%	1.512	2.9%	40.0%
1992	2.70	7.1%	0.571	0.469	1.040	3.2%	1.660	9.8%	38.5%
1993	2.83	4.8%	0.571	0.491	1.062	2.1%	1.768	6.5%	37.5%
1994	3.00	6.0%	0.620	0.521	1.141	7.4%	1.859	5.2%	38.0%
1995	3.12	3.9%	0.620	0.541	1.161	1.8%	1.956	5.2%	37.2%
1996	3.17	1.8%	0.618	0.551	1.169	0.01%	2.004	2.5%	36.8%
1997	3.28	3.3%	0.618	0.569	1.187	0.02%	2.090	4.3%	36.2%

INCREASE IN CPI (ALL ITEMS) 1988-1997: 25.9%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICES: 38.3%
 TAX EXCLUSIVE PRICES: 55.9%
 TAX CONTENT: 15.3%

**Price of a Glass of Spirits, the Tax Take and Tax Exclusive Price
1988 - 1997**



(a) C.S.O. National Average Retail Price

EXCISE DUTY ON WINE AND MADE WINE

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

TABLE EX7

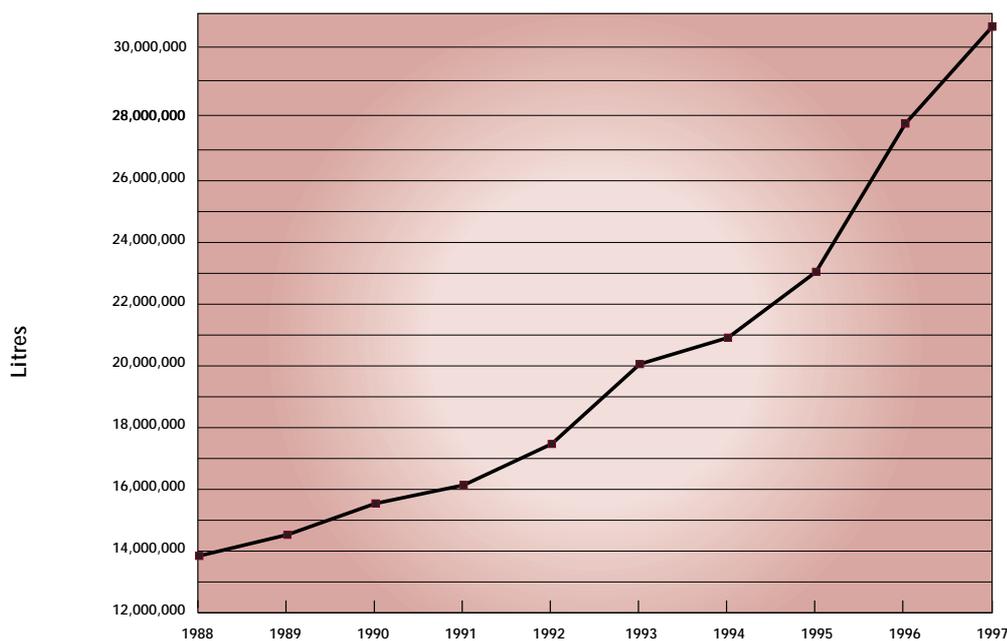
Quantities Retained for Home Use and Net Excise Receipts 1988 - 1997

	<i>Still</i>		<i>Exceeding 15% vol (Litres)</i>	<i>Sparkling Quantity** (Litres)</i>	<i>Total Still and Sparkling Quantity (Litres)</i>		<i>Net Excise Receipts £</i>
	<i>Not Exceeding 5.5% vol.* (Litres)</i>	<i>15% vol (Litres)</i>					
1988	–	12,250,812	1,232,170	362,546	13,845,528	29,479,191	
1989	–	13,014,467	1,107,459	408,079	14,530,005	31,462,723	
1990	–	14,022,354	1,117,935	403,859	15,544,148	33,517,430	
1991	–	14,726,882	1,012,057	398,492	16,137,431	34,499,271	
1992	–	16,066,410	1,018,116	388,851	17,473,377	37,364,366	
1993	503,153	18,131,980	1,026,415	399,450	20,060,998	40,776,328	
1994	657,000	18,952,696	968,443	336,671	20,914,810	46,273,561	
1995	900,708	20,857,447	917,408	373,308	23,048,871	49,371,350	
1996	2,403,599	24,092,778	949,456	405,957	27,851,790	58,307,578	
1997	1,121,566	27,734,133	946,391	486,488	30,288,568	65,365,218	

Note: ** Prior to 1993 quantities of all wine not exceeding 5.5% volume are included with wine not exceeding 15% volume.

Note: ** Sparkling wine less than 5.5% volume is included with Still wine not exceeding 5.5%.

Wine Consumption 1988 - 1997



EXCISE DUTY ON CIDER AND PERRY

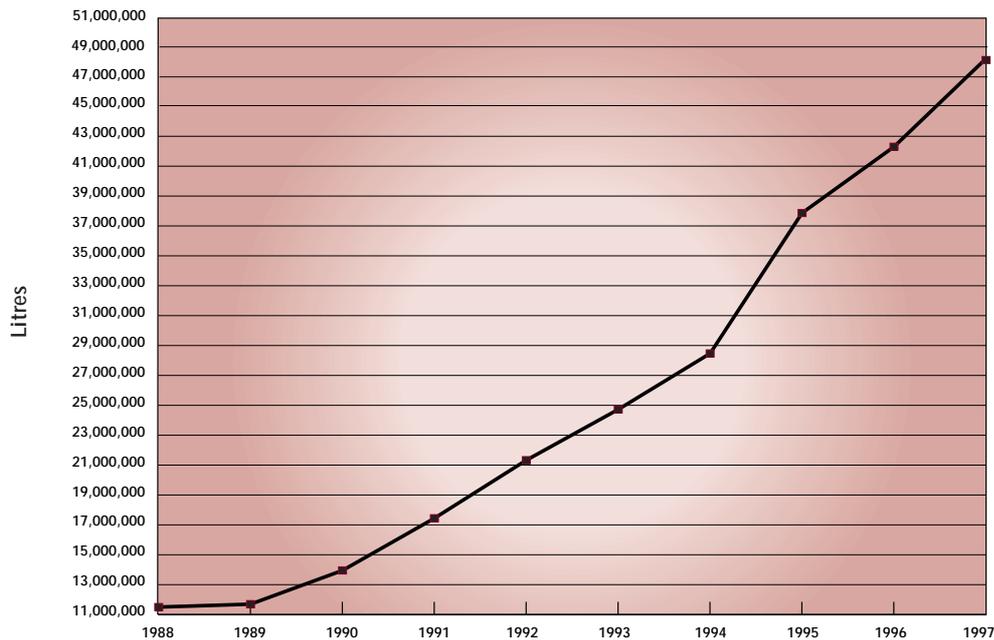
The rate of excise duty on cider and perry is based on whether the product is still or sparkling and on its alcoholic strength by volume.

TABLE EX8

Quantities Retained for Home Use and Net Excise Receipts 1988 - 1997

Year	Home-Made		Imported		Home-Made and Imported		
	Quantity (Litres)	Net Excise Receipts £	Quantity (Litres)	Net Excise Receipts £	Quantity (Litres)	Percent Change	Net Excise Receipts £
1988	8,496,179	1,381,577	3,005,402	473,599	11,501,581	-1.67%	1,855,176
1989	8,543,999	1,702,137	3,152,300	643,098	11,696,299	1.69%	2,345,235
1990	9,851,222	1,988,650	4,100,832	800,730	13,952,054	19.29%	2,789,380
1991	11,928,004	2,407,518	5,516,171	1,112,757	17,444,175	25.03%	3,520,275
1992	13,813,872	3,319,224	7,515,514	1,808,848	21,329,386	22.27%	5,128,072
1993	15,284,777	4,440,000	9,438,880	2,739,139	24,723,657	15.91%	7,179,139
1994	23,149,414	7,622,869	5,321,755	1,961,447	28,471,169	15.16%	9,584,316
1995	31,374,615	10,801,738	6,491,572	2,185,594	37,866,187	33.00%	12,987,332
1996	34,829,656	12,068,511	7,468,348	2,723,848	42,298,004	11.70%	14,792,359
1997	40,266,902	13,331,041	8,059,760	2,741,924	48,326,662	14.25%	16,072,965

**Cider and Perry Consumption
1988 - 1997**



Betting Duty, Bookmaking Premises Duty and Bookmakers' Licence Duty

An excise duty is payable on bets entered into with a bookmaker. Bets on horse races or greyhound coursing (including racing) contests made at the venue where the races or coursing contests take place, are exempt from this duty.

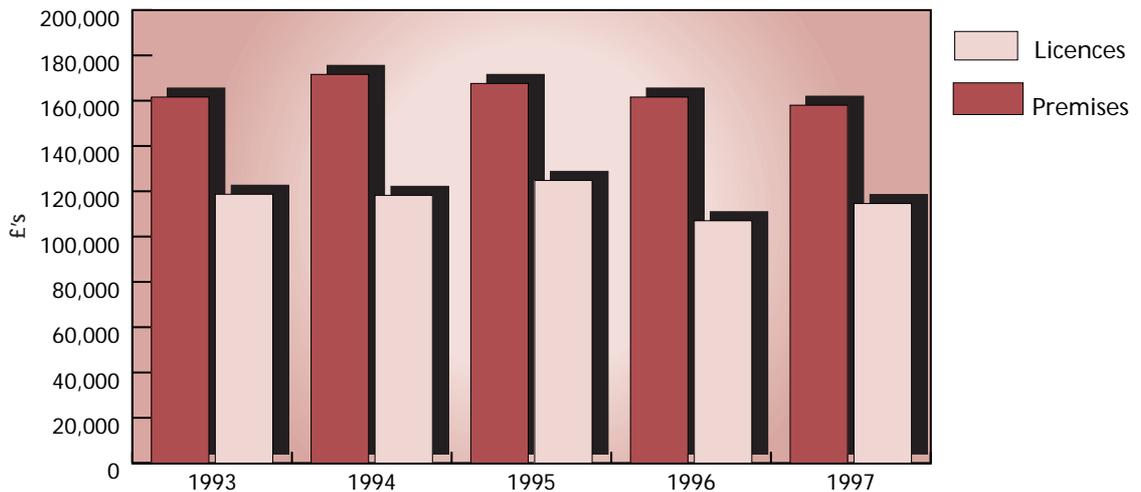
An annual duty of £200 is payable on a bookmaker's licence and a similar amount for the registration of a bookmaking premises.

Table EX9

Betting Duty, Bookmaking Premises Duty and Bookmakers' Licence Duty 1993-97

Year	Betting Duty Net Receipts £	Bookmakers' Licences		Bookmaking Premises	
		Number Issued	Net Receipts £	Number	Net Receipts £
1993	34,355,897	591	118,680	808	161,600
1994	36,054,676	590	118,200	858	171,600
1995	38,218,981	622	124,800	835	167,600
1996	40,641,469	534	107,000	810	161,600
1997	45,525,124	572	114,600	788	158,000

Bookmaking Premises and Bookmakers' Licence Duty 1993 - 1997



Excise Duty and Vehicle Registration Tax (VRT) on Motor Vehicles and Motor Cycles

Up to January 1993 motor vehicles manufactured in, or imported into, the State were liable to Excise Duty. Due to the implementation of the Single Market, a Vehicle Registration Tax was introduced in place of the existing Excise duty. The new VRT rates were calculated so as to leave the overall level of taxation on cars unchanged. They differ from Excise rates in two respects; firstly, duty is charged on the open market selling price (OMSP) instead of the recommended retail selling price (RRSP) and the former is typically 10% lower than the latter. Secondly the VRT take from a car is designed to be equivalent to the old Excise duty plus VAT on Excise. VRT receipts for 1993 and later, are therefore not directly comparable with previous years Excise Duty receipts.

Categories of Vehicles

Under the Excise Duty system motor vehicles were separated into two categories, A and B as well as motorcycles. The VRT system introduced two additional categories C and D.

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

Excise Duty (Table EX10)

Due to the deferred payments procedures, some Excise duty was collected in 1993. For Categories A and B excise duty was an ad valorem duty based on the recommended retail selling price. The excise duty for motor cycles was a specific duty payable by reference to the cubic capacity of the engine.

VRT (Table EX11)

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

Current Rate of VRT

Category of Vehicle	Rate	
A1	with an engine c.c. less than or equal to 2500 c.c.	23.20% of chargeable value or £250, whichever is greater
A2	with an engine c.c. exceeding 2500 c.c.	29.25% of chargeable value or £250, whichever is greater.
B		13.30% of chargeable value or £100 whichever is greater.
C		£40 per vehicle
D		nil
Motorcycles	with internal combustion engine up to 350 c.c.	£2.00 per c.c.
	with 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.

Table EX10
Excise Duty on Motor Vehicles and Motor Cycles 1988 - 1993

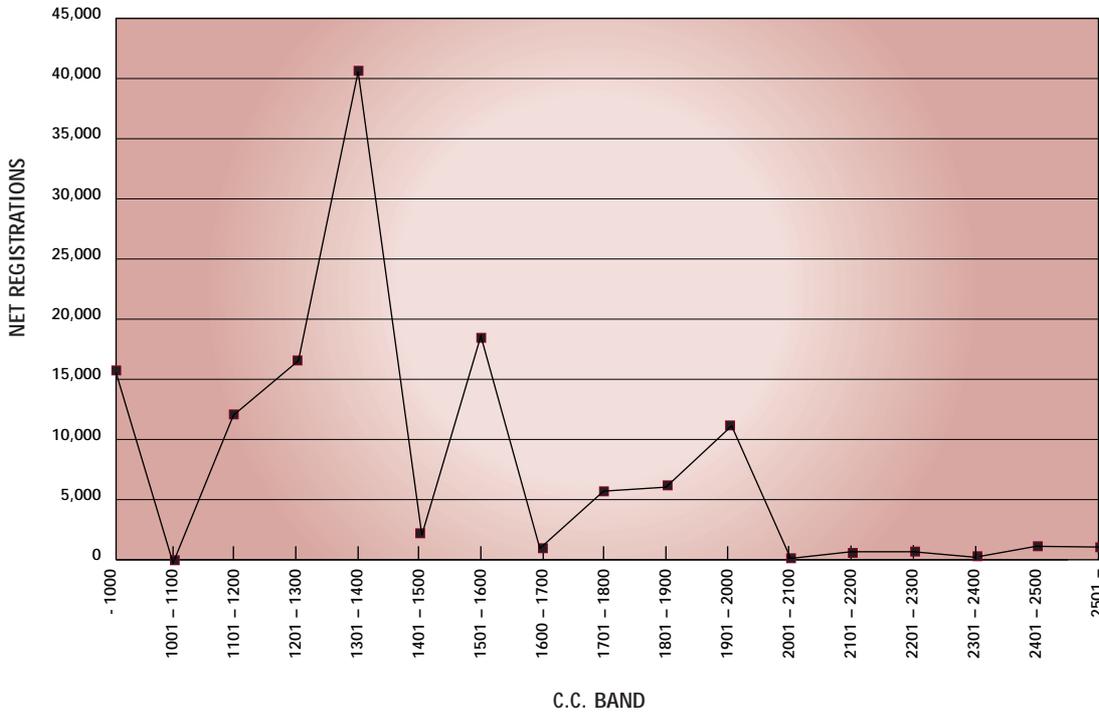
	Category A1		Category A2		Total Category A1 and A2		Category B		Motor Cycles		Total Net
	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Receipts £
1988	67,634	152,480,703	2,111	10,255,848	69,745	162,736,551	19,243	15,045,647	2,652	521,533	178,303,731
1989	84,072	198,054,980	2,522	15,382,009	86,594	213,436,989	29,089	23,752,923	2,952	742,418	237,932,330
1990	96,677	217,021,024	2,547	16,504,692	99,224	233,525,716	35,857	26,441,146	3,840	977,239	260,944,101
1991	83,187	175,653,382	2,334	14,848,997	85,521	190,502,379	22,863	17,001,414	4,619	1,120,092	208,623,885
1992	76,234	168,953,963	1,930	14,128,748	78,164	183,082,711	5,708	5,214,050	3,880	958,418	189,255,179
1993	3,077	7,130,150	81	571,445	3,158	7,701,595	70	125,750	104	22,649	7,849,994

Table EX11
MOTOR VEHICLE REGISTRATION TAX - REGISTRATIONS AND RECEIPTS 1993 - 1997

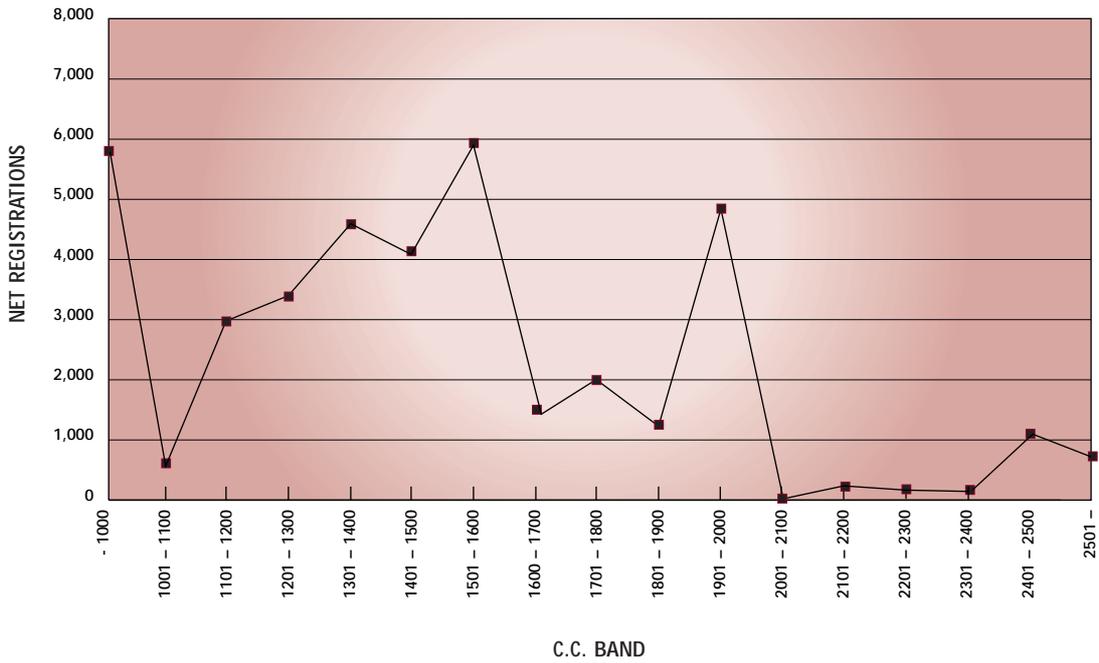
	Category A1		Category A2		Total A1 and A2		Category B		Category C		Category D		Motor Cycles		Less	Net
	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Repayments £	Receipts £
1993	63,150	172,576,120	1,125	9,896,879	64,275	182,472,999	2,843	4,077,789	11,886	383,086	43	-	2,756	721,699	-	-
Used	31,980	23,107,315	1,960	3,086,139	33,940	26,193,454	1,318	412,804	14,869	350,360	103	-	2,661	301,011	-	-
Total	95,130	195,683,435	3,085	12,983,018	98,215	208,666,453	4,161	4,490,593	26,755	733,446	146	-	5,417	1,022,710	18,104,140	196,809,062
1994	79,119	232,334,152	1,272	13,088,166	80,391	245,422,318	3,375	5,854,013	14,553	577,472	93	-	2,245	626,887	-	-
Used	39,873	37,932,802	1,372	3,461,333	41,245	41,394,135	981	502,137	13,212	445,013	42	-	2,630	340,024	-	-
Total	118,992	270,266,954	2,644	16,549,499	121,636	286,816,453	4,356	6,356,150	27,765	1,022,485	135	-	4,875	966,911	24,303,070	270,858,929
1995	86,415	250,606,117	789	9,434,869	87,204	260,040,986	3,448	6,408,723	16,362	662,920	107	-	2,379	629,989	-	-
Used	43,882	46,628,223	709	2,373,194	44,591	49,001,417	1,007	579,071	13,758	504,200	51	-	2,650	371,404	-	-
Total	130,297	297,234,340	1,498	11,808,063	131,795	309,042,403	4,455	6,987,794	30,120	1,167,120	158	-	5,029	1,001,393	29,371,687	288,827,023
1996	114,313	328,338,990	813	10,625,683	115,126	338,964,673	3,080	5,460,000	19,804	794,000	86	-	2,960	724,357	-	-
Used	47,318	54,000,964	846	3,227,096	48,164	57,228,060	1,035	649,000	14,771	590,120	66	-	3,058	438,789	-	-
Total	161,631	382,339,954	1,659	13,852,779	163,290	396,192,733	4,115	6,109,000	34,575	1,384,120	152	-	6,018	1,163,146	51,337,002	353,511,997
1997	135,812	382,245,156	1,078	13,044,000	136,890	395,289,156	3,222	6,125,000	23,439	951,000	93	-	3,593	907,000	-	-
Used	43,991	46,658,000	837	2,896,000	44,828	49,554,000	882	452,000	13,866	528,000	82	-	3,185	492,000	-	-
Total	179,803	428,903,156	1,915	15,940,000	181,718	444,843,156	4,104	6,581,000	37,305	1,479,000	175	-	6,778	1,399,000	58,455,735	395,846,421

Note: The registrations shown are gross i.e. include those which are VRT exempt, also the breakdown of gross receipts into the various vehicle categories are approximate

C.C. Profile for New Cars Registered for VRT in 1997.



C.C. Profile for Used Cars Registered for VRT in 1997.



EXCISE DUTY ON MINERL HYDROCARBON LIGHT OILS

TABLE EX12

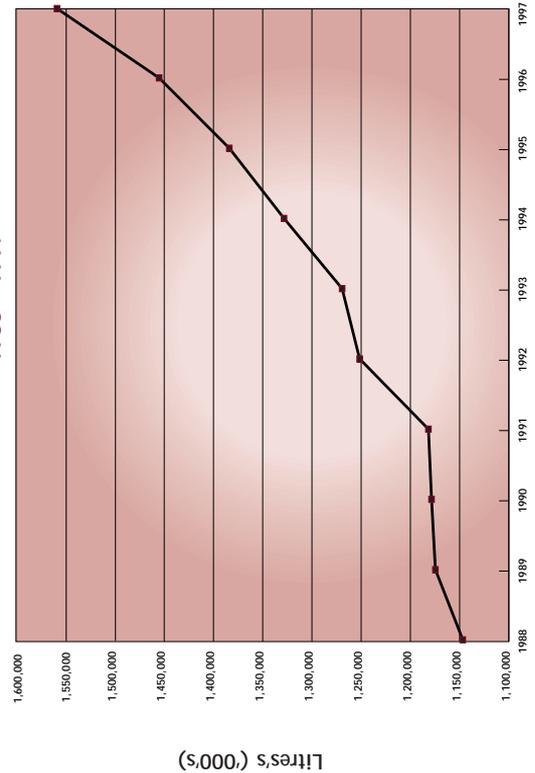
Quantities Retained for Home Use and Net Excise Receipts 1988 - 1997

Year	Leaded Petrol		Unleaded Petrol		Super Plus Unleaded (2)		Total Petrol		Aviation Gasoline		Other MHLO (1)		Total MHLO	
	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000) w.e.f. 1 Sept '96	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)
1988	1,136,266	332,738,211	1,435	412,392	-	-	1,137,701	333,150,603	754	102,316	8,337	311,306	1,146,792	333,564,225
1989	1,085,661	327,843,281	76,344	21,859,432	-	-	1,162,005	349,702,713	952	138,748	11,665	435,084	1,174,622	350,276,545
1990	944,771	285,838,965	223,831	62,359,581	-	-	1,168,602	348,198,546	1,223	170,265	8,698	324,475	1,178,523	348,693,286
1991	869,238	262,792,195	301,103	83,678,051	-	-	1,170,341	346,470,246	1,304	186,687	10,041	374,464	1,181,686	347,031,397
1992	847,140	246,727,378	392,677	104,495,765	-	-	1,239,817	351,223,143	1,408	204,327	10,325	385,131	1,251,550	351,812,601
1993	768,941	219,757,539	499,210	130,493,528	-	-	1,268,151	350,251,067	1,066	134,222	94	3,505	1,269,311	350,388,794
1994	684,022	203,125,655	643,437	175,633,694	-	-	1,327,459	378,759,349	898	133,753	-	-	1,328,357	378,893,102
1995	604,189	179,850,685	778,577	213,190,908	25,458	7,832,102	1,382,766	393,041,593	1,146	165,565	-	-	1,383,912	393,207,158
1996	515,704	157,751,819	912,972	256,436,672	64,120	20,848,068	1,464,134	422,020,593	1,076	158,791	-	-	1,465,210	422,179,384
1997	410,081	134,286,404	1,089,230	318,767,839	64,120	20,848,068	1,563,431	473,902,311	1,255	205,607	-	-	1,564,686	474,107,918

(1) Other MHLO are used mainly as ingredients in manufacture, as cleaning agents and as solvents.

(2) A separate excise rate for super plus unleaded petrol was introduced w.e.f. 1st. Sept '96 and clearances only refer from that date on.

Mineral Hydrocarbon Light Oils Consumption 1988 - 1997



Consumption of Leaded and Unleaded Petrol 1988 - 1997

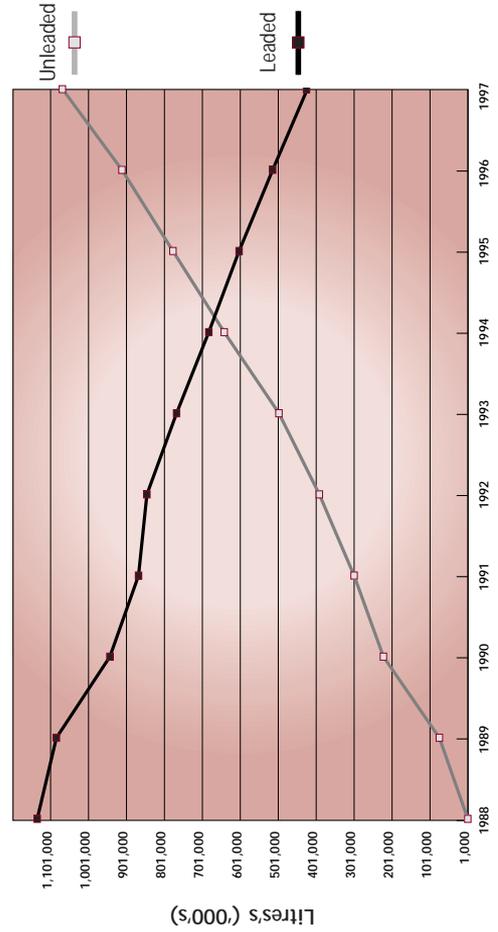


TABLE EX13

Incidence of Duty and VAT Per Litre of Leaded Petrol 1988 - 97

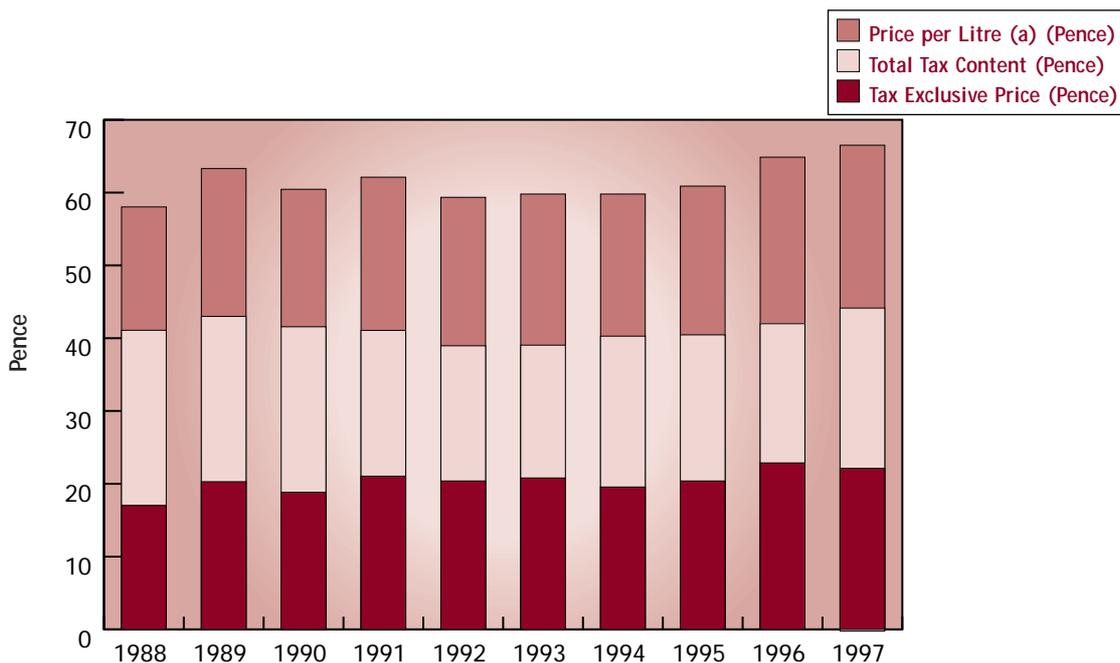
Year (Mid May)	Price Per Litre (a) (Pence)	Percent Change	Excise Content (Pence)	VAT Content (Pence)	Total Tax Content (Pence)	Percent Change	Tax Exclusive Price (Pence)	Percent Change	Tax as a % of Price
1988	58.1	-3.8%	29.47	11.62	41.09	2.3%	17.01	-16.0%	70.7%
1989	63.3	9.0%	30.35	12.66	43.01	4.7%	20.29	19.3%	67.9%
1990	60.5	-4.4%	30.35	11.31	41.66	-3.1%	18.84	-7.1%	68.9%
1991	62.2	2.8%	30.35	10.80	41.15	-1.2%	21.05	11.7%	66.2%
1992	59.4	-4.5%	28.70	10.31	39.01	-5.2%	20.39	-3.1%	65.7%
1993	59.9	0.8%	28.70	10.40	39.10	0.2%	20.80	2.0%	65.3%
1994	59.9	0.0%	29.94	10.40	40.34	3.2%	19.56	-6.0%	67.3%
1995	60.9	1.7%	29.94	10.57	40.51	0.4%	20.39	4.2%	66.5%
1996	64.9	6.6%	30.77	11.26	42.03	3.8%	22.87	12.1%	64.8%
1997	66.5	2.5%	32.83	11.54	44.37	5.6%	22.13	-3.2%	66.7%

INCREASE IN CPI (ALL ITEMS) 1987 - 1997: 25.9%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 14.5%
 TAX EXCLUSIVE PRICE: 30.1%
 TAX CONTENT: 8.0%

**Price of a Litre of leaded Petrol, the Tax Take and Tax Exclusive Price
1988 - 1997**



(a) C.S.O. National Average Retail Price

TABLE EX14

Incidence of Duty and VAT Per Litre of Unleaded Petrol 1988 - 97

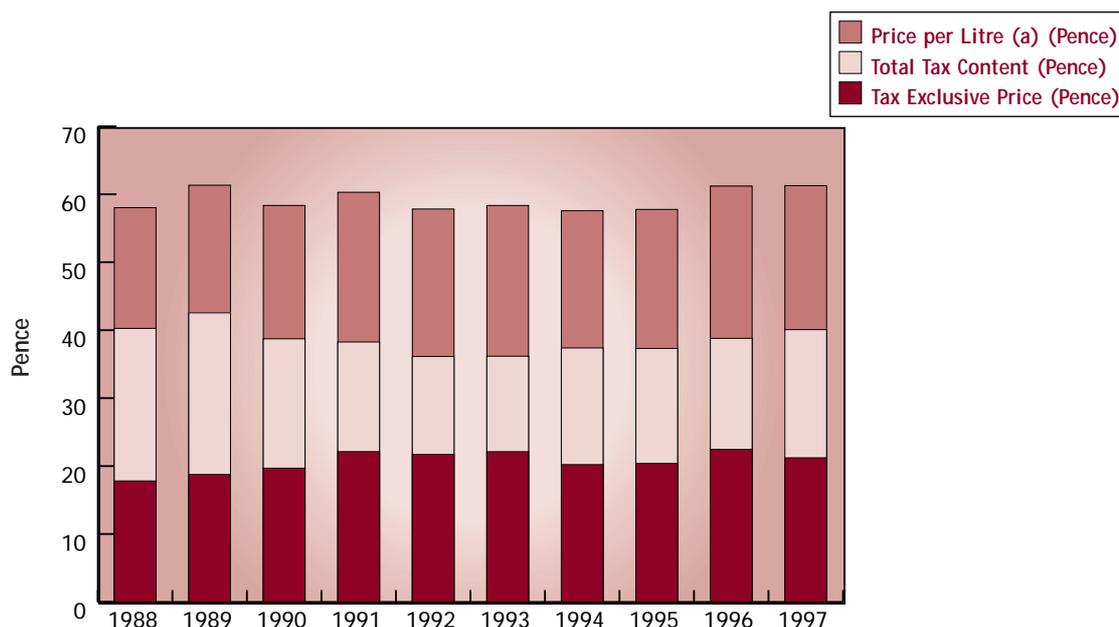
Year (Mid May)	Price Per Litre (a) (Pence)	Percent Change	Excise Content (Pence)	VAT Content (Pence)	Total Tax Content (Pence)	Percent Change	Tax Exclusive Price (Pence)	Percent Change	Tax as a % of Price
1988	58.1	-	28.67	11.62	40.29	-	17.81	-	69.3%
1989	61.4	5.7%	30.35	12.28	42.63	5.8%	18.77	5.4%	69.4%
1990	58.4	-4.9%	27.79	10.92	38.71	-9.2%	19.69	4.9%	66.3%
1991	60.4	3.4%	27.79	10.48	38.27	-1.1%	22.13	12.4%	63.4%
1992	57.9	-4.1%	26.14	10.05	36.19	-5.4%	21.71	-1.9%	62.5%
1993	58.4	0.9%	26.14	10.14	36.28	0.2%	22.12	1.9%	62.1%
1994	57.6	-1.4%	27.38	10.00	37.38	3.0%	20.22	-8.6%	64.9%
1995	57.8	0.3%	27.38	10.03	37.41	0.1%	20.39	0.8%	64.7%
1996	61.3	6.1%	28.21	10.64	38.84	3.8%	22.46	11.1%	63.4%
1997	61.3	0.0%	29.44	10.64	40.08	3.2%	21.22	4.1%	65.4%

INCREASE IN CPI (ALL ITEMS) 1988 - 1997: 25.9%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 5.5%
 TAX EXCLUSIVE PRICE: 19.2%
 TAX CONTENT: -0.5%

Price of a Litre of Unleaded Petrol, the Tax Take and Tax Exclusive Price 1988 - 1997



(a) C.S.O. 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 in passenger road transport.

Table EX15

Quantities Retained for Home Use and Net Excise Receipts 1988 - 97

	Auto Diesel		Fuel Oil Used in the Manufacture of Alumina (1)		Residual Fuel Oil Used for the Generation of Electricity for Sale		Residual Fuel Oil Used for Other Purposes (3)		Other Oils (2) (3)			Total Hydrocarbon Oils Other Sorts			
	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)	Percent Change
1988	637,861	133,098,682	215,846	3,899,251	254,853	385,595	2,797,362	1,322,753	47,862,339	2,816,908	187,657,634				
1989	713,328	150,127,210	174,224	2,590,117	169,289	350,229	2,630,196	1,367,271	49,486,349	2,774,341	204,833,872				
1990	788,306	166,485,735	251,474	4,908,437	316,295	365,064	2,757,272	1,483,607	53,567,662	3,204,746	227,719,106				
1991	834,558	175,658,073	283,516	8,676,959	567,122	356,424	2,717,585	1,494,182	54,072,528	3,535,802	241,125,145				
1992	913,473	194,070,804	210,142	8,376,561	547,487	357,055	2,697,257	1,541,357	55,626,864	3,569,514	260,771,486				
1993	962,640	204,638,246	279,859	6,561,225	584,080	340,181	3,117,664	1,542,743	55,486,915	3,709,503	269,804,050				
1994	1,052,835	236,383,304	249,775	6,788,536	646,907	355,725	3,706,413	1,637,904	59,118,268	3,943,146	305,996,521				
1995	1,136,652	256,326,065	359,203	6,500,212	613,228	344,885	3,625,536	1,641,045	59,157,127	3,843,887	325,608,940				
1996	1,235,740	288,249,398	262,812	6,873,516	648,445	361,311	3,807,728	1,897,799	68,509,950	4,218,810	367,440,593				
1997	1,369,037	337,642,082	295,226	8,217,771	775,261	313,483	3,317,966	1,885,872	68,088,492	4,638,879	417,266,311				9.96%

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

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

(3) 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.

Hydrocarbon Oils Other Sorts Consumption 1988 - 1997

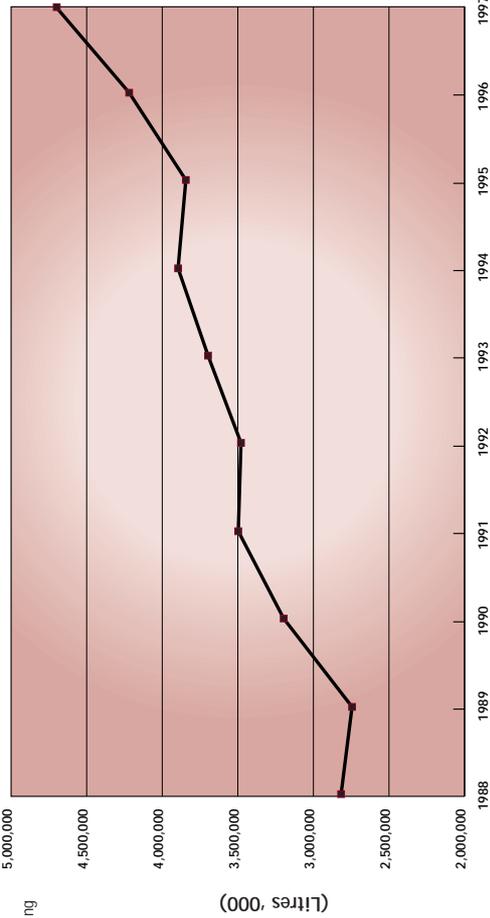


TABLE EX16

Incidence of Duty and VAT Per Litre of Auto Diesel 1988 - 97

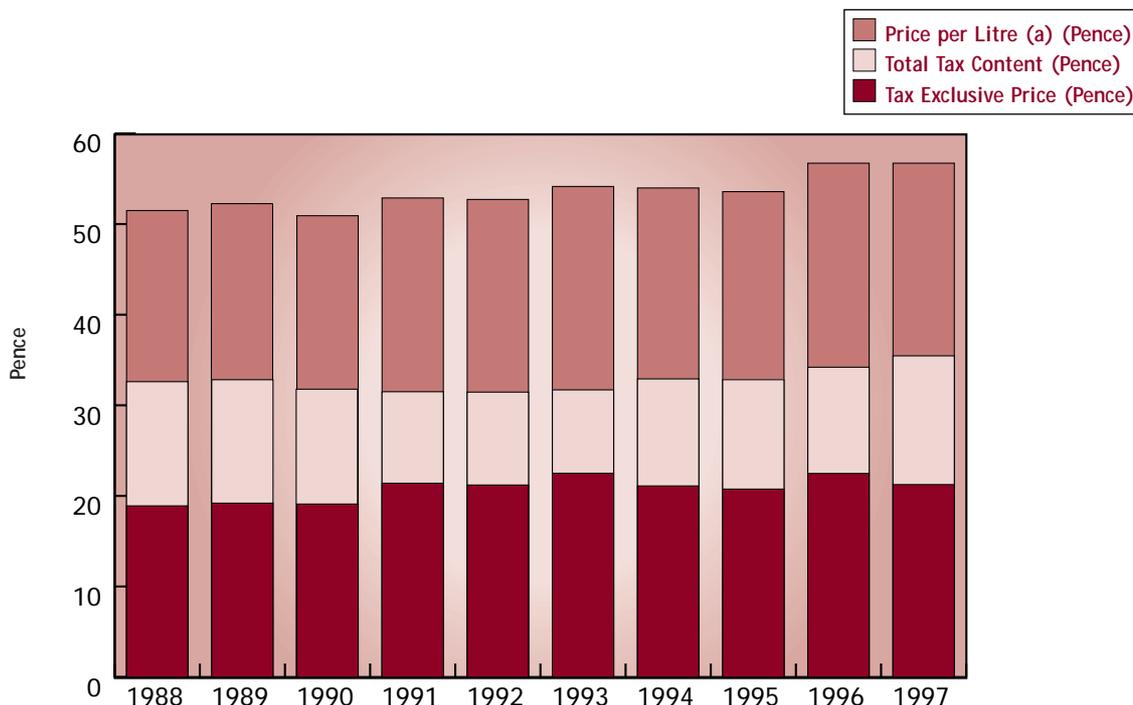
Year (Mid May)	Price per Litre (a) (Pence)	Percent Change	Excise Content (Pence)	VAT Content (Pence)	Total Tax Content (Pence)	Percent Change	Tax Exclusive Price (Pence)	Percent Change	Tax as a % of Price
1988	51.50	-0.6%	22.31	10.30	32.60	1.9%	18.90	-4.5%	63.3%
1989	51.90	0.8%	22.31	10.38	32.70	0.3%	19.20	1.6%	63.0%
1990	50.90	-1.9%	22.31	9.52	31.80	-2.8%	19.10	-0.5%	62.5%
1991	52.90	3.9%	22.31	9.18	31.50	-0.9%	21.40	12.0%	59.5%
1992	52.70	-0.4%	22.31	9.15	31.50	0.0%	21.20	-0.9%	59.8%
1993	54.20	2.8%	22.31	9.41	31.70	0.6%	22.50	6.1%	58.5%
1994	54.00	-0.4%	23.55	9.37	32.90	3.8%	21.10	-6.2%	60.9%
1995	53.60	-0.7%	23.55	9.30	32.85	-0.2%	20.75	-1.7%	61.3%
1996	56.70	5.8%	24.38	9.84	34.22	4.2%	22.48	8.3%	60.4%
1997	56.70	0.0%	25.61	9.84	35.45	3.6%	21.25	-5.5%	62.5%

INCREASE IN CPI (ALL ITEMS) 1988 - 1997: 25.9%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 10.1%
 TAX EXCLUSIVE PRICE: 12.4%
 TAX CONTENT: 8.7%

**Price of a Litre of Auto Diesel, the Tax Take and Tax Exclusive Price
1988 - 1997**



(a) C.S.O. National Average Retail Price

EXCISE DUTY ON GASEOUS HYDROCARBONS IN LIQUID FORM (LPG)**TABLE EX17****Quantities Retained for Home Use and Net Excise Receipts 1988 - 97**

	<i>Fully Duty Paid</i>		<i>Partly Rebated *</i>		<i>Total</i>	
	<i>Quantity (Litres '000)</i>	<i>Net Receipts £</i>	<i>Quantity (Litres '000)</i>	<i>Net Receipts £</i>	<i>Quantity (Litres '000)</i>	<i>Net Receipts £</i>
1988	13,970	2,412,785	225,341	8,413,230	239,311	10,826,015
1989	10,388	1,793,975	219,335	8,200,039	229,723	9,994,014
1990	11,397	1,094,137	242,712	9,065,695	254,109	10,159,832
1991	12,851	926,109	241,288	8,974,395	254,139	9,900,504
1992	13,006	895,446	238,875	6,944,275	251,881	7,839,721
1993	12,523	736,652	247,889	4,594,717	260,412	5,331,369
1994	11,747	666,641	246,450	4,592,254	258,197	5,258,895
1995	9,885	537,287	244,063	4,563,972	253,948	5,101,259
1996	7,750	439,826	261,687	4,431,372	269,437	4,871,198
1997	6,593	374,160	256,663	3,663,720	263,256	4,037,880

* 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 Receipts 1988 - 1997

Year	Cigarettes		Other Tobacco Products										Total			
	Quantity 000's	Receipts £'s	Cigars Quantity	Receipts £'s	Sweetened Quantity	Hard Pressed Quantity	Other Pipe Quantity	Other Tobacco Quantity	Fine Cut Quantity	Receipts £	Other Smoking Quantity	Receipts £	Quantity Kgs	Receipts £'s	Quantity Kgs	Receipts £'s
1988	5,597,828	294,214,488	91,944	5,228,659	4,622	85,596	73,677	117,972	-	-	-	-	373,811	17,990,418	312,204,906	312,204,906
1989	5,655,636	303,478,576	87,236	5,458,356	4,216	74,393	68,021	109,172	-	-	-	-	343,038	17,623,037	321,101,613	321,101,613
1990	5,799,934	313,681,550	87,826	5,235,988	3,684	64,344	64,636	108,928	-	-	-	-	329,418	16,629,649	330,311,199	330,311,199
1991	6,262,127	363,441,557	89,649	5,820,202	3,588	68,731	63,113	121,665	-	-	-	-	346,746	18,685,420	382,126,977	382,126,977
1992	5,977,965	395,014,252	84,322	6,132,355	3,267	54,032	58,158	121,781	-	-	-	-	321,560	19,769,547	414,783,799	414,783,799
1993	5,737,611	409,973,100	79,304	6,181,880	487	8,370	9,058	20,922	98,407	6,091,651	84,487	4,037,964	301,035	19,590,522	429,563,622	429,563,622
1994	5,958,971	442,124,808	75,465	6,263,960	-	-	-	-	120,027	8,358,464	89,748	5,087,625	285,240	19,710,049	461,834,857	461,834,857
1995	6,365,349	505,958,876	78,965	6,565,450	-	-	-	-	121,966	8,570,429	88,959	5,298,223	289,890	20,434,102	526,392,978	526,392,978
1996	6,088,341	511,078,724	73,824	6,839,942	-	-	-	-	131,266	10,139,422	79,176	5,021,954	284,266	22,001,318	533,080,042	533,080,042
1997	6,272,128	551,649,348	78,333	7,403,228	-	-	-	-	108,055	8,720,177	72,826	4,840,821	253,400	20,964,226	572,613,574	572,613,574

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

Cigarette Consumption
1988 - 1997

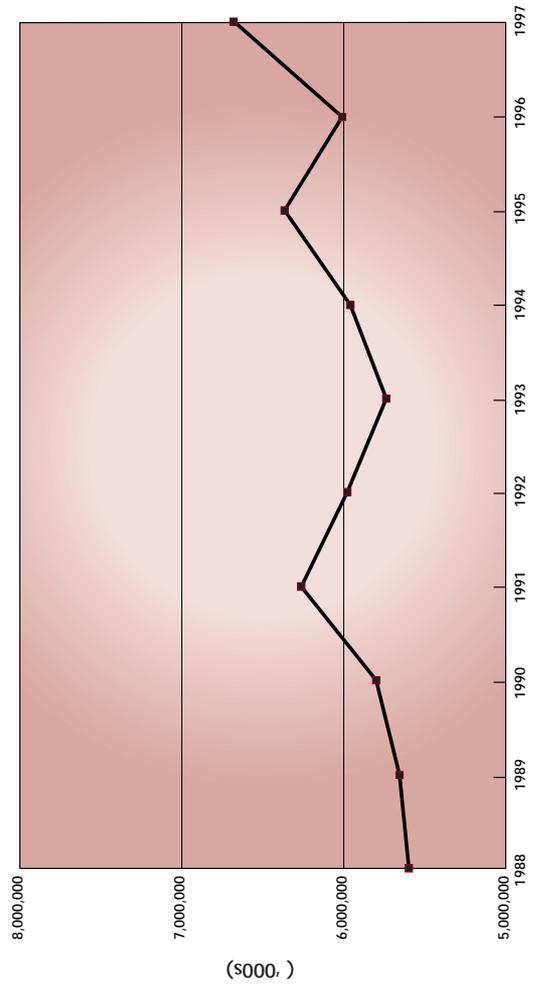


TABLE EX19

Incidence of Duty and VAT Per Packet of 20 Cigarettes

Year (Mid May)	Retail Price £	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 £						
1988	1.913	3.5%	0.792	0.255	1.047	0.383	1.430	3.5%	0.483	3.2%	74.8%
1989	1.983	3.7%	0.814	0.269	1.083	0.397	1.479	3.5%	0.504	4.3%	74.6%
1990	1.950	-1.7%	0.814	0.264	1.078	0.365	1.443	-2.5%	0.507	0.6%	74.0%
1991	1.949	-0.1%	0.850	0.320	1.171	0.338	1.509	4.6%	0.440	-13.2%	77.4%
1992	2.275	16.7%	0.955	0.375	1.330	0.395	1.725	14.3%	0.550	25.0%	75.8%
1993	2.433	6.9%	1.012	0.410	1.422	0.422	1.844	6.9%	0.589	7.0%	75.8%
1994	2.555	5.0%	1.065	0.430	1.495	0.443	1.938	5.1%	0.617	4.7%	75.9%
1995	2.704	5.8%	1.144	0.455	1.599	0.469	2.068	6.7%	0.636	3.1%	76.5%
1996	2.842	5.1%	1.207	0.481	1.688	0.493	2.181	5.5%	0.661	4.0%	76.7%
1997	2.954	3.9%	1.253	0.500	1.753	0.513	2.266	3.9%	0.688	4.2%	76.7%

INCREASE IN CPI (ALL ITEMS) 1988 - 1997: 25.9%

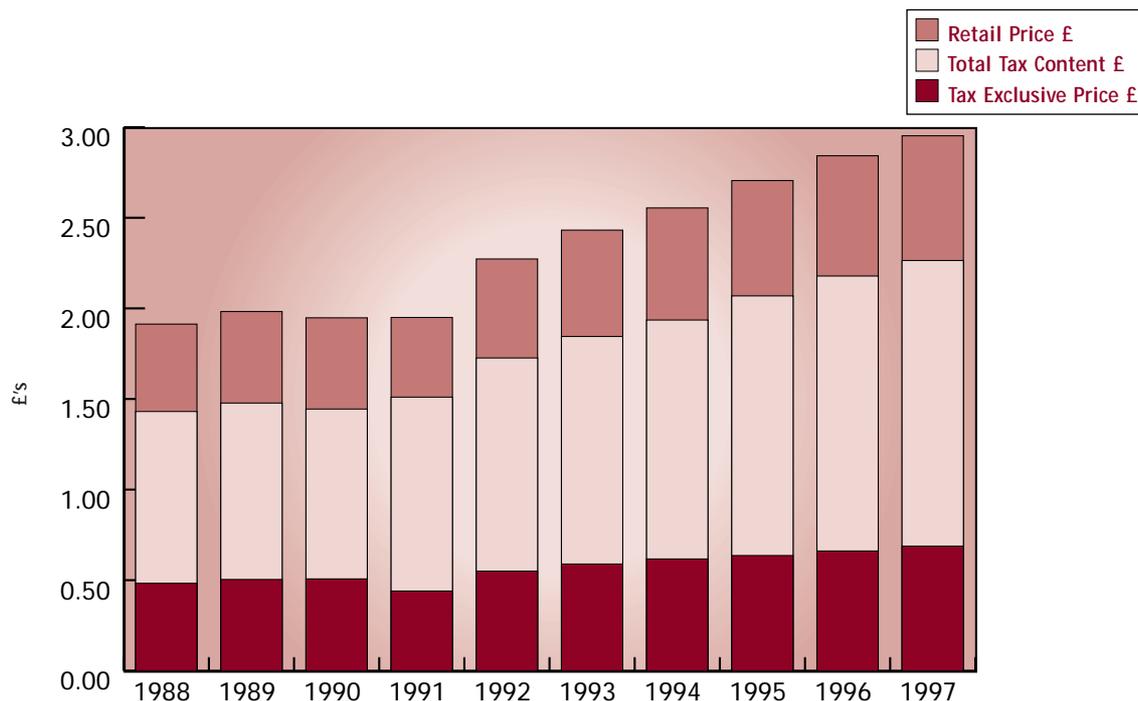
INCREASE IN PRICES DURING PERIOD:

TAX INCLUSIVE PRICES: 54.4%

TAX EXCLUSIVE PRICES 42.5%

TAX CONTENT 58.4%

Price of a Packet of 20 Cigarettes and Tax Take and Tax Exclusive Price 1988 - 1997



(a) C.S.O. National Average Retail Price

Excise Licences

Table EX20

Numbers and Net Receipts, 1995 - 1997

	1995		1996		1997	
	Numbers Issued	Net Receipts	Numbers Issued	Net Receipts	Numbers Issued	Net Receipts
		£		£		£
<i>CLASS A - LIQUOR LICENCES</i>						
<i>MANUFACTURERS</i>						
1. Brewers for sale	8	1,800	14	2,800	10	2,000
2. Cider Manufacturers	4	800	2	1,000	4	800
3. Distillers	6	1,200	-	-	4	1,800
4. Rectifiers and Compounders	11	2,400	14	3,000	18	5,000
5. Sweet Makers	6	1,200	3	600	4	800
TOTAL MANUFACTURERS	35	7,400	33	7,400	40	10,400
<i>DEALERS</i>						
1. Spirits	225	46,600	228	49,000	278	57,200
2. Beer	227	48,150	207	43,800	261	52,800
3. Wine and Sweet	266	53,600	257	54,000	322	65,200
4. Spirits and Wine	7	1,400	9	1,800	16	3,300
TOTAL DEALERS	725	149,750	701	148,600	877	178,500
<i>RETAILERS</i>						
<i>RETAILERS OF SPIRITS:</i>						
1. Publicans, viz.:-						
Full	12,117	5,046,000	9,905	4,187,690	10,416	4,543,790
Six-Day	78	15,800	39	8,000	57	11,400
Early-Closing	46	9,400	41	9,400	17	3,400
Six-Day and Early-Closing	25	5,000	26	5,600	28	6,200
Additional Duty - No Licence Issued	-	2,400	-	900	-	200
TOTAL Publicans	12,266	5,078,600	10,011	4,211,590	10,518	4,574,990
2. Off-Licences	574	60,493	484	97,000	591	112,000
3. Special Restaurant Renewal	188	38,400	186	38,200	212	42,800
TOTAL RETAILERS OF SPIRIT	13,028	5,177,493	10,681	4,346,790	11,321	4,729,790
<i>RETAILERS OF BEER</i>						
4. On-Licence, viz.:-						
Full	9	1,800	19	3,800	9	1,800
5. Off-Licences	574	113,800	513	102,200	589	112,200
TOTAL RETAILERS OF BEER	583	115,600	532	106,000	598	114,000
<i>RETAILERS OF CIDER AND PERRY:-</i>						
6. Off-Licences	16	3,200	16	3,800	20	3,800
TOTAL RETAILERS OF BEER, CIDER AND PERRY	599	118,800	548	109,800	618	117,800

Table EX20 - continued**Numbers and Net Receipts, 1995 - 1997**

	1995		1996		1997	
	Numbers Issued	Net Receipts	Numbers Issued	Net Receipts	Numbers Issued	Net Receipts
		£		£		£
RETAILERS OF WINE:-						
7. On-Licence, viz:-						
Full	2,302	485,100	2,157	460,600	2,410	515,100
8. Off-Licences	554	112,200	483	96,000	567	107,200
TOTAL RETAILERS OF WINE	2,856	597,300	2,640	556,600	2,977	622,300
RETAILERS OF SWEETS:						
9. On-Licences	-	200	1	200	-	-
10. Off-Licences	9	1,800	9	1,800	11	2,400
TOTAL SWEET RETAILERS	9	2,000	10	2,000	11	2,400
TOTAL RETAILERS OF WINE AND SWEETS	2,865	599,300	2,650	558,600	2,988	624,700
11. PASSENGER VESSELS:-						
Annual	22	4,400	30	6,200	22	4,400
12. PASSENGER AIRCRAFT	47	9,400	44	8,800	58	11,600
13. RAILWAY RESTAURANT CARS	46	9,200	50	10,000	51	10,200
14. SPECIAL RESTAURANT FEE	28	93,000	36	111,000	23	72,000
TOTAL CLASS A	17,395	6,168,743*	14,773	5,307,190*	15,998	5,759,390*
CLASS B. - LICENCES OTHER THAN LIQUOR LICENCES						
1. Auctioneers	1,431	296,480	1,430	292,800	1,509	313,440
2. Auction Permits	208	41,600	192	38,400	222	44,000
3. Bookmakers Licences	622	124,800	534	107,000	572	114,600
4. Gaming	173	113,900	187	61,625	160	50,125
5. Gaming Machines	8,378	1,040,120	10,153	1,163,915	10,575	1,145,125
6. House Agents	12	1,300	12	1,100	9	900
7. Hydrocarbon Oil Refiners	1	150	2	300	-	-
8. Hydrocarbon Oil Vendors	2,565	85,620	2,949	102,921	2,835	95,340
9. Liquid Petroleum Gas Vendors	153	5,231	181	6,110	160	6,190
10. Amusement Machines	8,258	701,900	7,568	651,850	7,588	654,740
11. Methylated Spirit Makers	8	1,200	7	1,050	11	1,700
12. Methylated Spirit Retailers	780	8,170	714	7,580	787	8,510
13. Moneylenders	92	29,100	9	3,000	-	-
14. Pawnbrokers	6	1,800	-	-	-	-
15. Table Water Manufacturers	-	-	-	-	-	-
16. Tobacco Manufacturers	5	750	5	750	5	1,050
17. Bookmaker 361A (Tote)	1	200	1	200	-	-
TOTAL CLASS B	22,693	2,452,321	23,944	2,438,601	24,433	2,435,720
TOTAL CLASS A AND B	40,088	8,621,064	38,717	7,745,791	40,431	8,195,110

* This amount does not include Receipts from Club Duty. See Table EX1.

Stamp Duties

- **Table SD1.** **Classification of net receipt**
- **Table SD2.** **Other statistics relating to instruments in the six years ended 1997**
- **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 the First Schedule to the Stamp Act, 1891. A new First Schedule was substituted for the original by the Finance Act, 1970. The new schedule has been revised on a number of occasions – the more significant amendments being made in the 1990, 1991, 1992 and 1997 Finance Acts.

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

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

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

	Non Residential Property	Residential Property
Consideration not exceeding £5,000	– Nil	Nil
Exceeding £5,000 and not exceeding £10,000	– £1 per £100 or part of £100	£1 per £100 or part of £100
Exceeding £10,000 and not exceeding £15,000	– £2 per £100 or part of £100	£2 per £100 or part of £100
Exceeding £15,000 and not exceeding £25,000	– £3 per £100 or part of £100	£3 per £100 or part of £100
Exceeding £25,000 and not exceeding £50,000	– £4 per £100 or part of £100	£4 per £100 or part of £100
Exceeding £50,000 and not exceeding £60,000	– £5 per £100 or part of £100	£5 per £100 or part of £100
Exceeding £60,000	– £6 per £100 or part of £100	—
Exceeding £60,000 and not exceeding £150,000	–	£6 per £100 or part of £100
Exceeding £150,000 and not exceeding £160,000	– —	£7 per £100 or part of £100
Exceeding £160,000 and not exceeding £170,000	– —	£8 per £100 or part of £100
Exceeding £170,000	– —	£9 per £100 or part of £100

In the case of gifts, the duty is charged at the same rates on the value of the property. Where the transfer is between certain classes of relatives, the maximum rate is one half of the above rates 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. Mortgages not exceeding £20,000 are exempt from stamp duty. Where that sum is exceeded, the rate is £1 per £1,000 or part of £1,000 subject to a maximum duty of £500.

Settlements are charged at 25p per £100 or part of £100 on the amount or value of the property settled.

(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 per £100 or part of £100 of the consideration. Shares transferred electronically through the Stock Exchange's CREST system attract duty at the rate of 1%. In the case of gifts the duty is charged at the same rates on the value of the stocks and shares.

(3) Companies Capital Duty

Companies capital duty is imposed at the rate of £1 per £100 or part of £100 on the assets contributed to a capital company.

(4) Cheques, Bills of Exchange, etc.

Cheques, drafts, bills of exchange and promissory notes are chargeable with duty of 7p. Credit cards and charge cards are chargeable with a stamp duty of £15 p.a. and ATM cards with a stamp duty of £5 p.a.

(5) Insurance and Miscellaneous

In the case of policies of life insurance, the duty is payable at the rate of 10p per £100 or part of £100 where the sum insured exceeds £50 but does not exceed £1,000. Where it exceeds £1,000, the rate is £1 per £1,000 or part of £1,000 of the amount insured. 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.

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

<i>Category of charge</i>	<i>1992</i>	<i>1993</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>	<i>1997</i>
	£	£	£	£	£	£
(1) Land and property other than stocks and shares	118,115,721	99,812,750	143,193,284	156,691,290	194,337,073	254,416,708
(2) Stocks, shares, etc.: transfers, composition duty on transfers	17,780,574	23,271,891	27,000,807	29,177,859	40,906,176	69,755,206
(3) Companies' capital duty	12,926,439	10,919,444	16,481,074	11,829,127	16,117,836	26,096,590
(4) Cheques, bills of exchange, etc.	17,432,889	16,912,177	17,522,059	18,426,102	21,469,398	25,639,800
(5) Insurance and miscellaneous	88,115,121	75,234,280	76,748,565	69,762,972	59,572,595	48,395,564
Total of all stamp duties	254,370,744	226,150,542	280,945,789	285,887,350	332,403,078	424,303,868

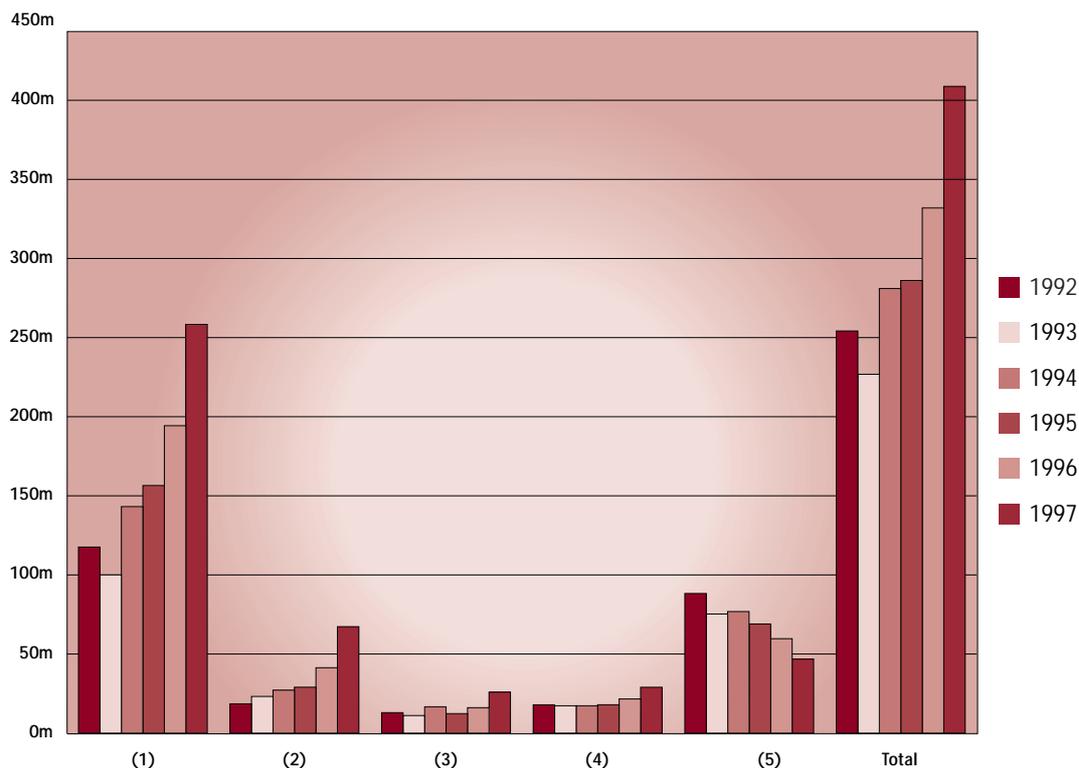


Table SD2

Other statistics relating to stamp revenue in the six years ended 1997

	Year					
	1992	1993	1994	1995	1996	1997
Instruments presented for adjudication	41,179	35,001	37,526	50,085	35,332	27,440
Sales and leases of land Number of transactions of which particulars were presented	64,810	68,250	83,524	78,956	91,483	100,385

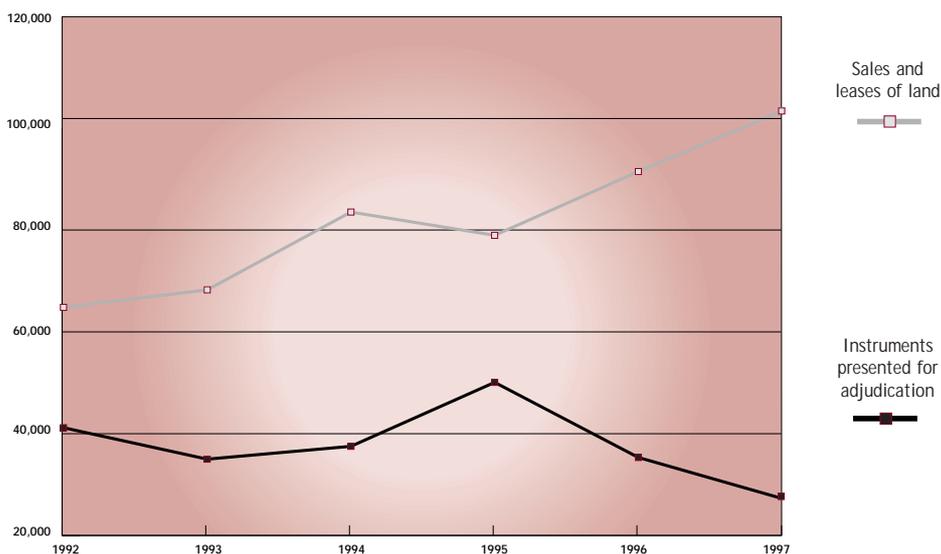
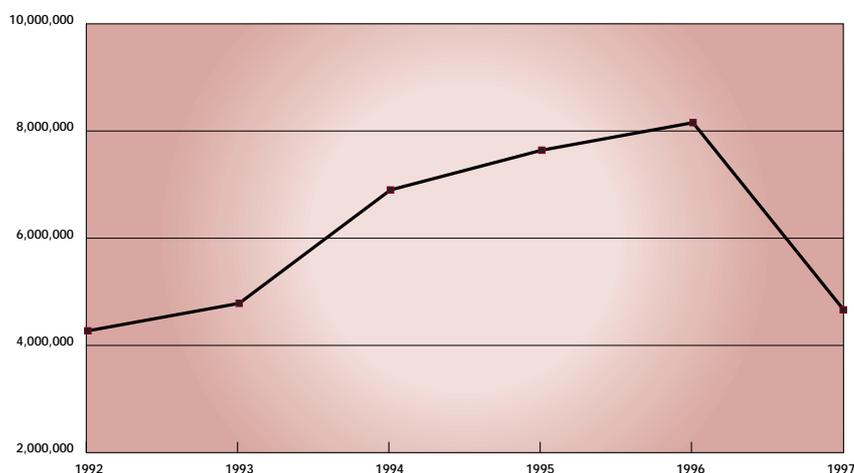


Table SD3

Net receipts of fees collected by means of stamps

	Year					
	1992	1993	1994	1995	1996	1997
	£	£	£	£	£	£
Companies' Registration	3,443,292	3,982,527	6,057,862	6,895,035	7,376,752	3,610,580
Official Arbitration (land)	5,364	3,235	3,403	2,182	1,507	2,581
Registration of Deeds	769,330	733,796	811,274	745,176	777,348	780,737
Road Transport Act (vehicle plate) fees	54,460	65,594	28,034	-480	-	-
Total fee stamps	4,272,446	4,785,152	6,900,573	7,641,913	8,155,607	4,393,898



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 11 April, 1994 - Rates 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 has been exceeded and on the rates of tax in force (see Table CAT3).

There are three different class thresholds each one determined by the relationship between the beneficiary and the disponent i.e.

- (a) £150,000: this applies where the beneficiary is a child, or a minor child of a deceased child, of the disponent. It also applies in certain circumstances to nephews and nieces of the disponent and to parents who take an inheritance from a deceased child;
- (b) £20,000: included in this class are brothers, sisters, nephews, nieces and grandchildren of the disponent; and
- (c) £10,000: this applies to a beneficiary who does not come under either of the above class thresholds.

The class thresholds - £150,000, £20,000 and £10,000 - have been indexed since 1990 by reference to the consumer price index. Following indexation the class thresholds applying to a gift or inheritance taken in 1997 are £185,550, £24,740 and £12,370 respectively.

All gifts and inheritances taken by a beneficiary on or after 26 March, 1984, are aggregated with all other gifts and inheritances taken by that beneficiary from any disponent since 2 June, 1982, in order to calculate the amount of tax payable on the latest gift or inheritance.

Various exemptions from gift and inheritance tax have been provided for. For example, the first £500 taken as a gift by a beneficiary from a disponent in any one year is exempt from tax as are gifts and inheritances taken by one spouse from the other.

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

- *Agricultural Relief.* This relief operates by reducing the market value of agricultural property; and
- *Business Relief.* The relief is granted by reducing the taxable value of business property

(b) Discretionary Trust Tax

A once-off inheritance tax applies to property subject to a discretionary trust on 25 January, 1984, or becoming subject to a discretionary trust on or after that date. The current rate of tax is 6%. In certain cases the 6% rate can be reduced to 3%.

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 discretionary trust tax in this Report.

(c) Probate Tax

A probate tax of 2% applies to estates valued in excess of an exemption threshold. This threshold is £10,820 for deaths occurring in 1997.

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

<i>Year</i>	<i>Exchequer Receipt</i> £	<i>Net Receipt</i> £
1992	32,911,000	33,012,614
1993	50,692,000	50,595,842
1994	59,150,000	59,154,223
1995	60,645,000	59,662,534
1996	80,525,000	81,576,180
1997	89,201,000	88,740,960

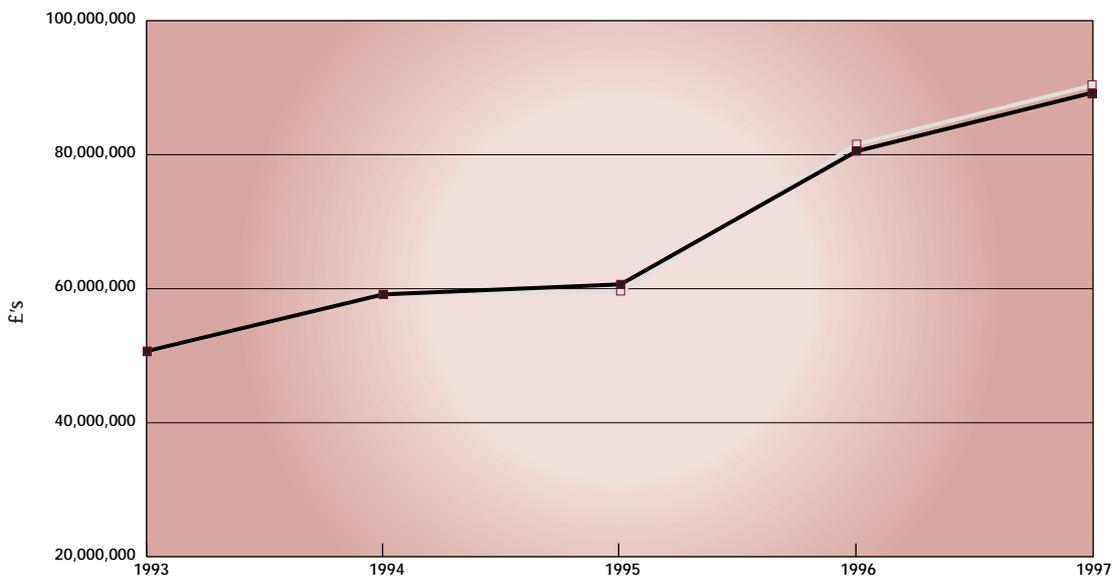


Table CAT2**Distribution of net receipt for Capital Acquisitions Tax classified under Inheritance Tax, Gift Tax, Discretionary Trust Tax and Probate Tax**

<i>Capital Acquisitions Tax</i>	<i>1993</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>	<i>1997</i>
Inheritance Tax	43,709,155	42,041,444	39,947,125	48,141,932	64,006,109
Gift Tax	1,947,847	3,332,966	2,391,400	8,635,795	5,024,411
Discretionary Trust Tax	3,102,029	4,002,282	4,916,300	10,355,881	2,645,355
Probate Tax	1,748,889	9,552,872	12,284,116	14,402,499	17,039,269
Total	50,507,920	58,929,564	59,538,941	81,536,107	88,715,144

Table CAT3**Gifts and inheritances taken on or after 11 April, 1994 - Rates of Tax***

The following Table of rates is applicable to taxable gifts and taxable inheritances taken on or after 11 April, 1994

<i>Portion of Value</i>	<i>Rate of Tax</i>
	%
The threshold amount	Nil.
The next £10,000	20
The next £30,000	30
The balance	40

* Gift tax is payable at 75% of the amount computed by these rates

Residential Property Tax (RPT)

- **Table RPT1.** Exchequer receipt and net receipt
- **Table RPT2.** Numbers of assessments on which tax was paid and the net receipt in 1997
- **Table RPT3.** Numbers of assessments on which tax was paid and the net receipt up to 31 December, 1997
- **Table RPT4.** Numbers of assessments paid in 1997, classified according to the market value of relevant residential property
- **Table RPT5.** Assessable persons claiming exemption on income grounds in 1997

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 interest 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. Even though RPT has been abolished the Clearance Certificate procedure remains in place in relation to the sale of certain residential properties to assist Revenue in the collection of outstanding tax.

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 residential property tax are shown in Table RPT1. Details regarding assessments and claims for exemption on income grounds are contained in Tables RPT2, RPT3, RPT4 and RPT5, respectively.

Table RPT1**Exchequer receipt and net receipt**

<i>Year</i>	<i>Exchequer Receipt</i>	<i>Net Receipt</i>
	<i>£</i>	<i>£</i>
1992	7,195,000	7,230,761
1993	9,048,000	8,562,199
1994	14,048,000	14,298,077
1995	11,904,000	12,134,357
1996	14,332,000	14,339,284
1997	3,084,00	3,107,225

Table RPT2**Numbers of assessments on which tax was paid and the net receipt in 1997**

<i>Valuation date of 5 April</i>	<i>Number of Assessments</i>	<i>Net Receipt</i>
1983-1993 (inclusive)	65	640,289
1994	64	286,839
1995	137	276,205
1996	1,144	1,903,892
Total	1,410	3,107,225

Table RPT3**Numbers of assessments on which tax was paid and the net receipt up to 31 December, 1997**

<i>Valuation date of 5 April</i>	<i>Number of Assessments</i>	<i>Net Receipt</i>
1983	6,263	2,166,537
1984	6,156	1,988,007
1985	5,769	1,845,832
1986	5,766	1,775,343
1987	5,831	2,299,345
1988	6,092	2,756,417
1989	10,983	5,534,176
1990	10,706	5,451,218
1991	10,713	5,910,218
1992	13,787	7,810,263
1993	15,344	8,932,002
1994	38,132	14,579,955
1995	20,873	11,646,349
1996	21,499	13,367,754
1997	1,410	3,107,225

Table RPT4

**Numbers of assessments paid in 1997, classified according to the
market value of relevant residential property**

<i>Market value of relevant residential property</i>		<i>Valuation Date of 5 April</i>				
		<i>1983-1993 inclusive</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>	
<i>Exceeding £</i>	<i>Not Exceeding £</i>					
Market Value						
Exemption Limit	70,000	}	}	-	-	
70,000	80,000	}	}	-	-	
80,000	90,000	}	}	37	-	
90,000	100,000	}	}	29	-	
100,000	125,000	}	65	13	49	
125,000	150,000	}		6	26	
150,000	200,000	}		4	20	
200,000	-	}		4	13	
Total			65	64	137	1,144

Table RPT5

Assessable persons claiming exemption on income grounds in 1997

<i>Market value of relevant residential property</i>		<i>Valuation Date of 5 April</i>				
		<i>1983-1993 inclusive</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>	
<i>Exceeding £</i>	<i>Not Exceeding £</i>					
Market Value						
Exemption Limit	70,000	}	}	-	-	
70,000	80,000	}	}	-	-	
80,000	90,000	}	}	-	-	
90,000	100,000	}	1,194	136	-	
100,000	125,000	}		338	141	
125,000	150,000	}		97	367	
150,000	200,000	}		60	237	
200,000	-	}		29	117	
Total			1,194	338	463	1,191

Income Tax

- **Table IT1. Taxation in force for the years 1992-93 to 1997-98**
- **Table IT2. Exchequer receipt and net receipt**
- **Table IT3. Pay As You Earn: Gross Receipts and Net Repayments**
- **Table IT4. Numbers of Employers and Employees**
- **Table IT5. Amount and effective rates of tax on specimen incomes, 1996-97**
- **Table IT6. Cost of allowances and reliefs 1993-94 and 1994-95**

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

Broadly speaking, income tax is charged on -

- (i) all income, wheresoever it arises, accruing to a person (other than a company), resident in the State; and
- (ii) all income, to whomsoever it accrues, 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 6 April, 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. 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.

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 for income tax purposes; in this event the husband 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.

Table IT1
Taxation in force for the years 1992-93 to 1997-98

	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
Rates of tax (excluding income levy) for every £ of chargeable income	27% on first £7,475 48% on remainder	27% on first £7,675 48% on remainder	27% on first £8,200 48% on remainder	27% on first £8,900 48% on remainder	27% on first £9,400 48% on remainder	26% on first £9,900 48% on remainder
(STANDARD RATE 27% for 1996-97 to 1992-93, 29% for 1991-92)						
Married persons (a) (joint assessment)	27% on first £14,950 48% on remainder	27% on first £15,350 48% on remainder	27% on first £16,400 48% on remainder	27% on first £17,800 48% on remainder	27% on first £18,800 48% on remainder	26% on first £19,800 48% on remainder
Exemption limits: (b)						
Single or Widowed persons:	£	£	£	£	£	£
Under 65 years	3,500	3,600	3,600	3,700	3,900	4,000
65 and under 75 years	4,000	4,100	4,100	4,300	4,500	4,600
75 years and over	4,600	4,700	4,700	4,900	5,100	5,200
Married persons:						
Under 65 years	7,000	7,200	7,200	7,400	7,800	8,000
65 and under 75 years	8,000	8,200	8,200	8,600	9,000	9,200
75 years and over	9,200	9,400	9,400	9,800	10,200	10,400
Children under 16 years						
Additional Amount	300	350	450	450	450	450
Third and each subsequent child	500	550	650	650	650	650
ALLOWANCES, DEDUCTIONS AND RELIEFS GRANTED TO INDIVIDUALS BY REFERENCE TO PERSONAL STATUS:						
Age Allowance (65 years or over):						
Single or Widowed persons	200	200	200	200	200	400
Married persons	400	400	400	400	400	800
Personal Allowance:						
Married persons	4,200	4,350	4,700	5,000	5,300	5,800
Widowed persons (c)	2,600	2,675	2,850	3,000	3,150	3,400
Single persons	2,100	2,175	2,350	2,500	2,650	2,900
Single parent of dependent resident child(ren)						
Widowed parent	1,600	1,675	1,850	2,000	2,150	2,400
Other Single parents	2,100	2,175	2,350	2,500	2,650	2,900
Widowed parent of dependent child(ren): (d)						
First year	1,500	1,500	1,500	1,500	1,500	1,500
Second year	1,000	1,000	1,000	1,000	1,000	1,000
Third year	500	500	500	500	500	500
Schedule E employee(e)	800	800	800	800	800	800
Pay Related Social Insurance (f)	286	286	286	140	-	-

• See notes following

Table IT1 - continued
Taxation in force for the years 1992-93 to 1997-98

	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
	£	£	£	£	£	£
Blind person:						
Single or Married (one spouse blind)	600	600	600	600	700	700
Married (both spouses blind)	1,400	1,400	1,400	1,400	1,600	1,600
Children permanently incapacitated by mental or physical infirmity - for each child(g)	600	600	600	600	700	700
Certain dependent relatives incapacitated by old age or infirmity - for each relative	110	110	110	110	110	110
Son or daughter maintained to look after old or infirm taxpayer	110	110	110	110	110	110
Employed person taking care of incapacitated individual – maximum deduction	5,000	5,000	5,000	5,000	7,500	7,500
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 savings accounts, special portfolio investment 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(h)	10,000	10,000	13,000	14,000	14,000	15,000
(II) Other expenses	No limit	No limit	No limit	No limit	No limit	No limit
Contributions by employees to approved superannuation funds	A deduction of up to 15 per cent of remuneration, is allowable in respect of such contributions.					
Payments for retirement annuities	Subject to conditions, a deduction of up to 15 per cent of "relevant earnings" is allowed (i). In the case of individuals aged 55 years or over 20 per cent is allowable for 1996-97 et seq.					
Interest Paid in full						
Interest limit on personal borrowings: (j)						
Married persons	3,200	4,300	3,800	3,800	3,800	3,800
Widowed persons	2,320	3,140	2,780	2,780	2,780	2,780
Single persons	1,600	2,150	1,900	1,900	1,900	1,900
• See notes following						

Table IT1 - continued
Taxation in force for the years 1992-93 to 1997-98

	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
	£	£	£	£	£	£
Interest limit on money borrowed by an individual in acquiring an interest in an unquoted company: (k) –						
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	2,400	2,400	2,400	2,400	2,400	2,400
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 ⁽¹⁾	A deduction in respect of premiums payable to an authorised insurer.					
Unreimbursed health expense incurred by a taxpayer on himself or herself or on any dependent of his/hers. (Excess over £100 per annum per person) (m)	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 per cent of total income, in respect of premiums and other contributions					
Relief for rent paid in respect of private tenancies (n)						
All Tenants:						
Maximum deduction:						
Married persons	-	-	-	1,000	1,000	1,000
Widowed persons	-	-	-	750	750	750
Single persons	-	-	-	500	500	500

• See notes following

Table IT1 - continued
Taxation in force for the years 1992-93 to 1997-98

	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
	£	£	£	£	£	£
Tenants aged over 55						
Maximum deduction:						
Married persons	2,000	2,000	2,000	2,000	2,000	2,000
Single or Widowed persons	1,000	1,000	1,000	1,000	1,000	1,000
	(1,500 for widowed person)	(1,500 for widowed person)	(1,500 for widowed person)	(1,500 for widowed person)	(1,500 for widowed person)	(1,500 for widowed person)
<hr/>						
Relief for purchase and/or installation of an intruder alarm system						
Maximum deduction	-	-	-	-	800	800
		A deduction at the standard rate on expenditure incurred in the period 23 January, 1996 to 5 April, 1998 on the purchase and/or installation of an intruder alarm system in the home of person(s) aged 65 or upwards who lives alone.				
<hr/>						
Fees paid to private colleges		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. 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.				
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 £250 to £1,000 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 services 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 is at the standard rate and applies in respect of service charges paid in 1995 with a maximum qualifying amount for relief of £150.				
<hr/>						
Income payable under dispositions (covenants) to individuals or certain bodies		Tax relief allowed on full payment subject to various conditions and limitations				
<hr/>						
Certain payments made by a person carrying on a trade or profession to an Irish university or other qualifying educational establishment (o)		A deduction equal to the amount of payment				
<hr/>						
Exemption in respect of shares granted by companies to employees under approved profit sharing schemes (p)						
Maximum qualifying value of shares appropriated in any one year	5,000	2,000	2,000	2,000	10,000	10,000
• See notes following						

Table IT1 - continued
Taxation in force for the years 1992-93 to 1997-98

	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
	£	£	£	£	£	£
Relief for investment in corporate trades (q)						
Minimum investment	200	200	200	200	200	200
Maximum investment	25,000	25,000	25,000	25,000	25,000	25,000
Relief for seed capital investment by new entrepreneurs	-	-	25,000	25,000	25,000	25,000
	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 and the production, publication, marketing and promotion of qualifying musical recordings. The deduction is limited to £25,000 for any one year. The total investment is subject to an overall maximum refund of the tax paid on £125,000.					
Relief for donations made to certain bodies engaged in the promotion of the arts (r)						
Minimum donation must exceed	100	100	100	100	100	100
Maximum donation	10,000	10,000	10,000	10,000	10,000	10,000
Relief for donations made to "Cospóir" - The National Sports Council -						
Minimum donation must exceed	100	100	100	100	100	100
Maximum donation	10,000	10,000	10,000	10,000	10,000	10,000
Exemption in respect of certain income derived from the leasing of farm land (s)						
Maximum exemption						
leases of 5 or 6 years	3,000	3,000	3,000	3,000	4,000	4,000
leases of 7 or more years	4,000	4,000	4,000	4,000	6,000	6,000
Donations to certain Third World charities						
Minimum donation must exceed	-	-	-	200	200	200
Maximum donation	-	-	-	750	750	750
	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.					
Donations to National Collections of important heritage items						
Minimum donation must exceed	-	-	-	75,000	75,000	75,000
Maximum donation	-	-	-	500,000	750,000	750,000

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.

• See notes following

Table IT1 - continued
Taxation in force for the years 1992-93 to 1997-98

	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98
	£	£	£	£	£	£
Expenditure on significant buildings	<p>A deduction in respect of the cost of maintenance, repair or restoration of a building (or of 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 Commissioners of Public Works 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 £5,000 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.</p> <p>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 (t)	A deduction equal to the amount of the gift					
Expenditure on buildings in use as sole or main residence in designated inner city area	A deduction in respect of the cost of maintenance, repair or restoration of a building in use as a sole or main residence and located in a designated inner city area which is determined by the Commissioners of Public Works to be intrinsically of significant scientific, historical, architectural or aesthetic interest. The relief allowable is 25 per cent of the expenditure incurred in a year of assessment and 5 per cent in each of the following five years and applies to expenditure incurred between 24 May, 1989 and 31 July, 1994.					
Exemption in respect of shares granted by companies to employees under approved share option schemes	Individuals participating in share option schemes approved by the Revenue Commissioners do not suffer any liability to income tax in respect of the grant or exercise of the share option. Disposals of the shares are, however, chargeable to capital gains tax. This relief was abolished in respect of options granted on or after 29 January, 1992.					
Relief for new shares purchased on issue by employees (u)	Relief is provided by way of a deduction in computing total income of up to £750 (£3,000 for 1993-94 to 1995-96 and £5,000 for 1996-97 et seq.), to full-time employees and full-time directors who subscribe for shares in their employer company. The full-time condition has been removed with effect from 1996-97 et seq.					
Allowance to owner-occupiers in respect of expenditure incurred on construction or refurbishment of certain premises (v).	A deduction of 5 per cent for 10 years in the case of construction expenditure and 10 per cent in the case of refurbishment expenditure incurred by the individual, excluding site costs and net of all State grants payable, is granted for a period of three years from 1 August, 1994.					

• See notes following

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.
- (b) Where the total income slightly exceeds the amounts shown, marginal relief is given by confining the tax charged to 40 per cent of the excess for 1994-95, 1995-96, 1996-97 and 1997-98. A rate of 52 per cent applied for marginal relief purposes for 1991-92, 48 per cent for 1992-93 and 1993-94.
- (c) The allowance for a widowed person in the first year of widowhood was £4,200 for 1991-92 and 1992-93. The allowance was increased to £4,350 for 1993-94, to £4,700 for 1994-95, to £5,000 for 1995-96, to £5,300 for 1996-97 and to £5,800 for 1997-98.
- (d) This allowance applies to widowed persons with dependent children whose spouses die on or after 6 April, 1988 and applies for the three years immediately after the year in which they became bereaved.
- (e) 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.
- (f) This allowance is granted to employees paying the higher rates of PRSI.
- (g) Where the child is over 16 years of age, the allowance is the amount expended on maintenance if it is the lesser. For the year 1991-92 and subsequent years the income limit of an incapacitated child for the purpose of the allowance is increased from £720 to £2,100.
- (h) Allowable expenses are restricted by reference to one-third of the excess of the cost of the car over the capital limit or, alternatively, by the same proportion as the excess of the cost of the car over the capital limit bears to the cost of the car, if this is more favourable to the taxpayer.
- (i) "Relevant earnings" is defined as non-pensionable earned income. For the years 1996-97 et seq. the 15 per cent limit applies to individuals under the age of 55 and a limit of 20 per cent applies to individuals aged 55 or over.
- (j) Relief for interest on personal borrowings is confined to loans taken out for the purchase, repair or improvement of the borrower's sole or main residence. This relief is subject to a percentage limit (90 per cent for 1993-94, 80 per cent for 1989-90 to 1992-93 inclusive and for 1994-95 to 1997 - 98 inclusive) of the lesser of
- (a) the amount of interest actually paid and
- (b) (i) £5,000 (£4,000 for 1992-93 and earlier years) for a married couple,
(ii) £3,600 (£2,900 for 1992-93 and earlier years) for a widowed person, or
(iii) £2,500 (£2,000 for 1992-93 and earlier years) for other individuals.

For 1993-94 the percentage restriction does not apply for the first three years of assessment for which relief falls to be given to a taxpayer in respect of a qualifying loan or loans. Also for 1993-94 the amount of interest, calculated as above, for which relief may be obtained is reduced by £100 in the case of single/widowed persons and by £200 in the case of a married couple.

For 1994-95 and subsequent years the percentage restriction and the de minimis limits do not apply for the first five years of assessment.

For 1994-95 onwards the relief will be restricted to the standard rate of tax on a phased basis. Thus, for 1996-97 relief was given on one quarter of a taxpayer's allowable interest at his/her marginal rate with three quarters relieved at the standard rate. For 1997-98 all interest is allowable at the standard rate.

The effect of the above restrictions is reflected in the maximum relief amounts shown in the Table for 1992-93 et seq.

- (k) 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. For loans applied prior to that date, the relief is phased out as follows:

- (i) in the case of a loan applied prior to 6 April, 1989, if the company is a quoted company at 6 April, 1992, for 1992-93 only 70 per cent of the interest which would otherwise qualify for the relief is relieved, for 1993-94 the percentage is 40 per cent and for 1994-95 no relief is granted.
- (ii) in the case of a loan applied in the year 6 April, 1989 to 5 April, 1990 if the company is a quoted company on 6 April, 1993, for 1993-94 only 70 per cent of the interest which would otherwise qualify for relief is relieved, for 1994-95 the percentage is 40 per cent and for 1995-96 no relief is granted, and
- (iii) in the case of a loan applied on or after 6 April, 1990, if the company is a quoted company at 6 April, 1994 for 1994-95 only 70 per cent of the interest which would otherwise qualify for relief is relieved, for 1995-96 the percentage is 40 per cent and for 1996-97 no relief is granted.

In the case of a company becoming a quoted company later than the relevant one of the foregoing dates for the second tax year in which the company became quoted only 70 per cent of the interest which would otherwise qualify for the relief is relieved. For the next tax year the percentage is 40 per cent and for subsequent tax years no relief is granted.

- (l) Relief is based on the amount of premiums paid in the year preceding this year of assessment.
- (m) Alternatively, total expenses incurred in excess of £200 by the taxpayer on himself or herself and dependents as a group, may be claimed.
- (n) This relief applies to persons aged 55 years or over for 1992-93 to 1994-95 and to all tenants for 1995-96 et seq.
- (o) This relief applies to a payment made to an Irish university and to other specified educational establishments to enable it to undertake research in, or engage in the teaching of, certain approved subjects.
- (p) 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. Shares in excess of a value of £2,000 may be appropriated to an individual in the year 1992-93 if in the year 1991-92 no shares, or shares to the value of less than £2,000 were appropriated to him or her. In those circumstances, additional shares, equal in value to the difference between £2,000 and the value of the shares, if any, appropriated to the individual in 1991-92, may be appropriated to him or her in 1992-93. Any such additional shares will be deemed to have been appropriated to the individual on 5 April, 1992 (i.e. in the tax year 1991-92). This transitional relief does not apply in 1993-94 et seq.
- (q) 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 £200 does not apply. For 1992-93 a lifetime cap of £75,000 applied to the amount in respect of which an individual could claim relief. This cap was abolished for 1993-94 et seq.
- (r) To qualify for this relief donations must be made to bodies approved by the Minister for Finance for the purpose of assisting such bodies to promote the advancement in the State of certain approved subjects connected with the arts.
- (s) 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.
- (t) 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.

- (u) 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 £750 (£3,000 for 1993-94 to 1995-96 and £5,000 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 shares must be held by the individual for a minimum period of 5 years. A disposal of the shares within that period will result in a withdrawal of the relief (100 per cent if disposed of within 4 years and 75 per cent if disposed of after 4 years). The relief was extended to part-time employees and part-time directors for 1996-97 et seq.

- (v) Relief is available to owner-occupiers in respect of a dwelling newly-constructed or refurbished in certain designated areas in Dublin, Cork, Limerick, Waterford and Galway. The relief also applies in designated areas in other cities and towns with effect from the date that such areas are designated by the Minister for Finance. The individual who incurs the expenditure on construction or refurbishment must be the first owner and the first occupier of the dwelling after the expenditure has been incurred. The allowance may be claimed in each of the first ten years of the life of the dwelling following construction or refurbishment provided that the dwelling is the sole or main residence of the individual.

Table IT2

**Income Tax and Income Levy
Exchequer receipt and net receipt**

	<i>Exchequer receipt (Income tax and income levy) £</i>	<i>Net receipt (Income tax and income levy) £</i>
1992	3,412,975,000	3,414,183,807
1993	3,791,079,000	3,803,041,118
1994	4,112,505,000	4,098,452,199
1995	4,135,186,000	4,128,720,059
1996	4,563,390,000	4,579,358,194
1997	5,218,449,000	5,208,235,129

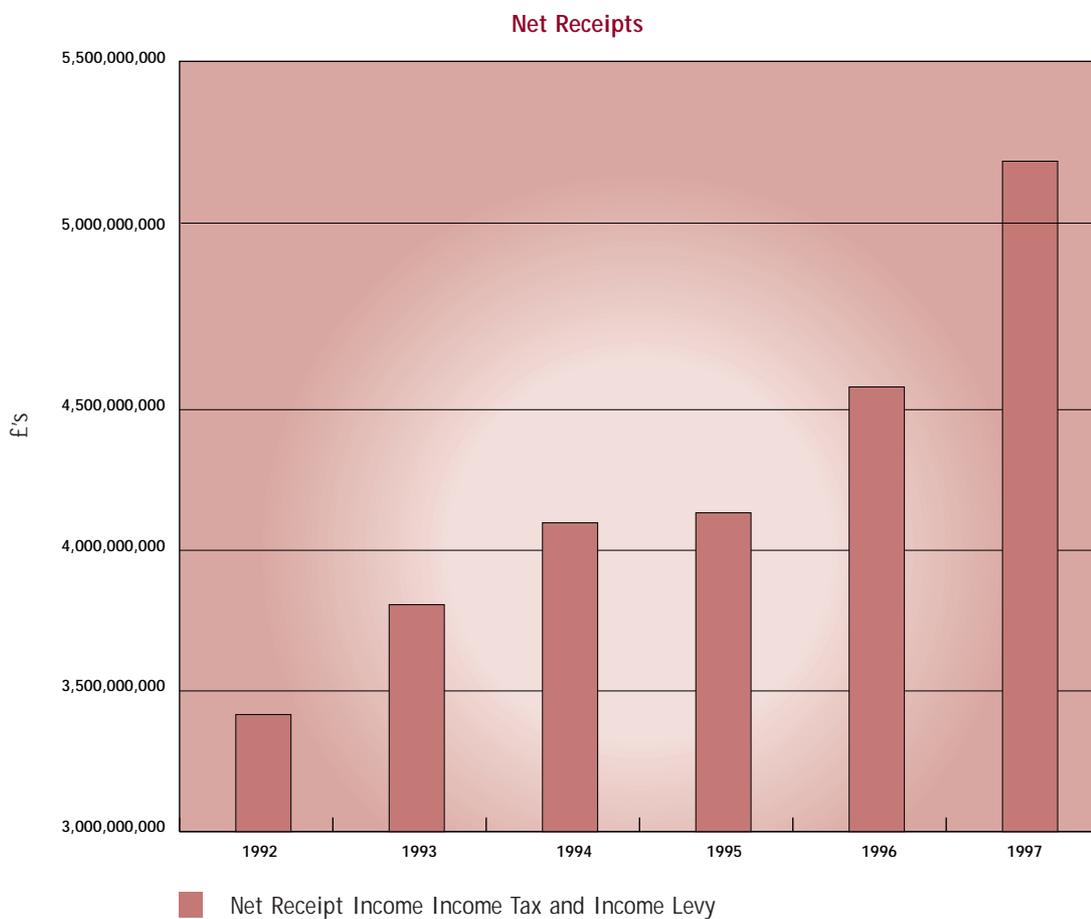


Table IT3

Pay As You Earn: Gross Receipts and Net Receipts

	<i>Gross receipts (PAYE) £</i>	<i>Net receipts (PAYE) £</i>
1992	2,890,517,446	2,786,632,929
1993	3,143,315,234	3,030,291,021
1994	3,388,977,418	3,271,211,030
1995	3,632,145,531	3,514,687,290
1996	4,022,703,597	3,894,436,977
1997	4,494,007,843	4,356,440,879

A small amount of Schedule E tax (about 51 million in 1995/96) is paid otherwise than through Pay As You Earn. Precise particulars of the amount are not available.

Pay As You Earn: Net Receipts

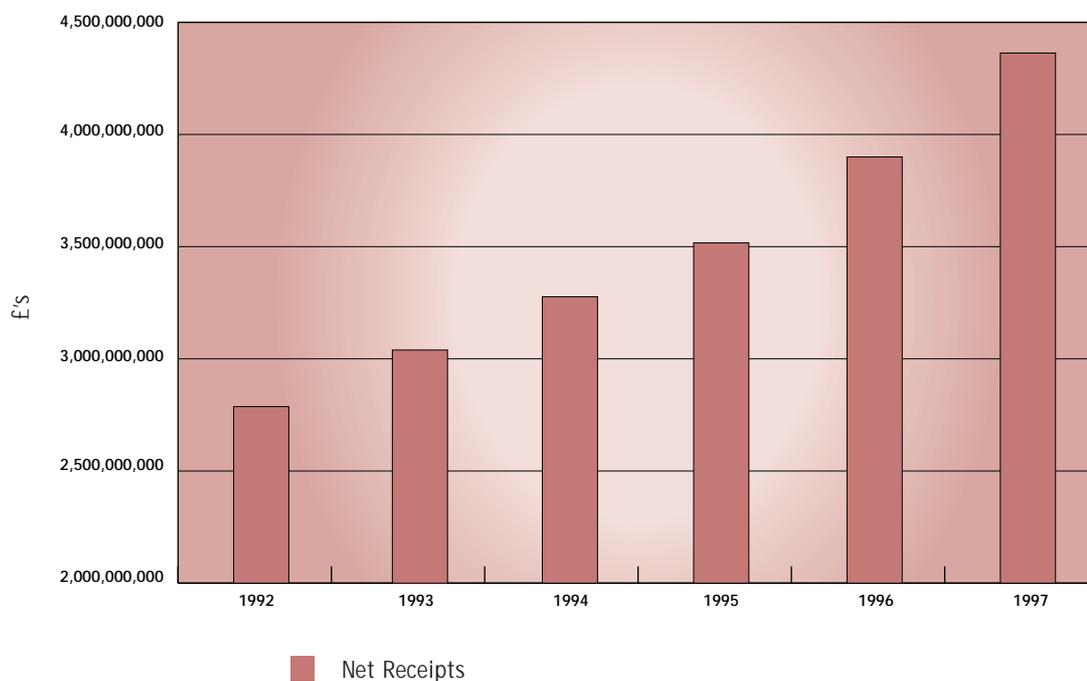


Table IT4**Numbers of employers and employees.**

<i>Year</i>	<i>Number of employers on register</i>	<i>Number of employees records returned by employer</i>
1991 - 92	119,471	1,570,910
1992 - 93	124,655	1,617,896
1993 - 94	131,085	1,676,109
1994 - 95	137,447	1,772,245
1995 - 96	142,861	1,913,740
1996 - 97	148,308	2,058,967

Where 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 employers.

Income Tax: Schedule E

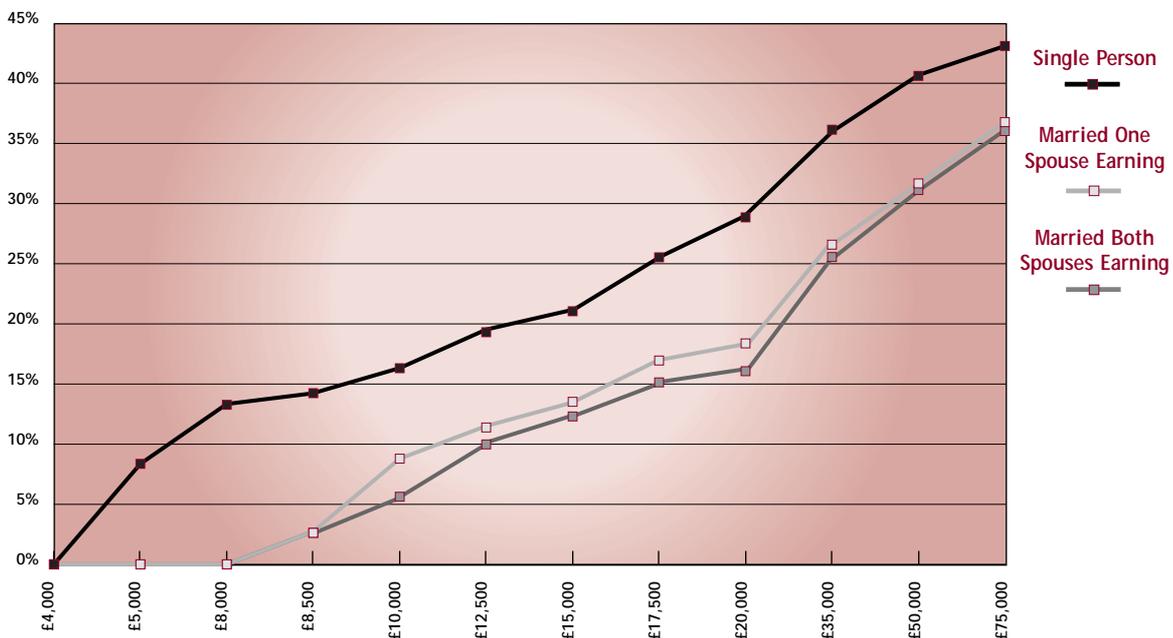
TABLE IT5

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

Amount and effective rates of tax on specimen incomes, 1997 - 98.

Actual total income	Single persons or married couples who elect for separate assessment		Married couples who elect for joint assessment			
	Amount of tax	Effective Rate	One spouse working		Both spouses working	
			Amount of tax	Effective Rate	Amount of tax	Effective Rate
£4,000	£0	0.00%	£0	0.00%	£0	0.00%
£5,000	£338	6.76%	£0	0.00%	£0	0.00%
£8,000	£1,118	13.98%	£0	0.00%	£0	0.00%
£8,500	£1,248	14.68%	£200	2.35%	£200	2.35%
£10,000	£1,638	16.38%	£800	8.00%	£676	6.76%
£12,500	£2,288	18.30%	£1,534	12.27%	£1,326	10.61%
£15,000	£3,246	21.64%	£2,184	14.56%	£1,976	13.17%
£17,500	£4,446	25.41%	£2,834	16.19%	£2,626	15.01%
£20,000	£5,646	28.23%	£3,484	17.42%	£3,276	16.38%
£35,000	£12,846	36.70%	£9,276	26.50%	£8,892	25.41%
£50,000	£20,046	40.09%	£16,476	32.95%	£16,092	32.18%
£75,000	£32,046	42.73%	£28,476	37.97%	£28,092	37.46%

Effective rates of tax are computed by reference to personal allowances for persons aged under 65 years, which for 1997-98 include the special individual PAYE allowance of £800. It also takes into account the exempt income limit of £4,000 per person and £8,000 for married couples (one spouse working).



COST OF ALLOWANCES AND RELIEFS 1994-95 AND 1995-96

The following table IT 6 shows the estimated cost in terms of revenue forgone of the personal allowances 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.

The allowances 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 allowances 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 allowances (married, single and widowed) are the costs of these allowances as if 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 allowances.

The figures of cost are for 1994-95 and 1995-96 except where otherwise indicated in the table 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 allowance represents the additional tax which would become payable if the 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).

In the calculations, each 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 reliefs and allowances by simply totalling 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.

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 1994-95 reflect revisions to figures previously published in the 1996 Report.

INCOME TAX AND CORPORATION TAX

TABLE IT6

Cost of allowances and reliefs 1994-95 and 1995-96

	<i>Tax Relief Provision</i>			<i>(1) Estimated cost for</i>	
	<u>Income Tax</u>			£m	£m
Exemption limits:-					
General exemption(2)	28.8	25.5
Child Addition (2)	28.9	27.2
Age exemption(2)	27.7	16.8
Married person's allowance(3)	851.6	916.5
Single person's allowance(3)	468.2	532.3
Widowed person's allowance(3)	57.4	61.6
Additional allowance to widowed person in year of bereavement				1.6	1.8
Additional bereavement allowance to widowed parent			...	0.7	0.7
Additional personal allowance for one parent family			...	24.7	32.2
Additional allowance for incapacitated child	1.9	2.0
Employee (PAYE) allowance	238.6	251.3
Dependent relative allowance	1.1	1.0
PRSI allowance	55.9	25.9
Person taking care of incapacitated taxpayer	0.2	0.2
Age allowance	5.8	6.3
Blind person's allowance	0.17	0.19
Relief in respect of medical insurance premiums	69.2	62.2
Health expenses relief		14.4	17.3
Contributions under permanent health benefit schemes, after deduction of tax on benefits received			...	2.2	2.4
Employees' contributions to approved superannuation schemes		87.0*+	113.0*+
Employers' contributions to approved superannuation schemes		160.0*+	198.0*+
Exemption of net income of approved superannuation funds (contributions plus investment income less outgoings)(4)			...	344.0*+	399.0*+

• See notes following

TABLE IT6 (continued)**Cost of allowances and reliefs 1994-95 and 1995-96**

<i>Tax Relief Provision</i>	<i>(1) Estimated cost for 1994-95 1995-96</i>	
<u>Income Tax - continued</u>	£m	£m
Retirement annuity premiums by self-employed	51.6	56.9
Interest paid:		
Loans relating to principal private residence	160.0	154.3
Other (5)	6.5	7.0
Rent paid in private tenancies (6)	1.1	5.6
Expenses allowable to employees under Schedule E	35.0	40.8
Exemption of certain earnings of writers, composers and artists	5.1	8.1
Dispositions (including maintenance payments made to separated spouses)	45.9	24.3
Exemption of interest on savings certificates, national instalment-savings and index linked savings bonds	20.9+	22.4+
Exemption of income of charities, colleges, hospitals, schools, friendly societies, etc. (7)	27.8	33.1
Tax relief for designated Third World charities	0.0	0.2
Exemption of Irish government securities where owner not ordinarily resident in Ireland (4)	96.1*+	86.5*+
Exemption of statutory redundancy payments	8.9+	8.3+
Top slicing relief - reduced tax rate for payments in excess of exemption amounts made as compensation for loss of office	0.6*	0.5*
Exemption from tax of certain social welfare payments:		
Child benefit	66.5*	76.5*
Maternity allowance	4.4*	5.6*
Exemption of pensions, benefits or gratuities payable to veterans of the War of Independence, their widows or dependants	0.13	0.12
Relief under profit sharing schemes	4.2	4.1
Exemption under approved share option schemes	7.3	13.4
Investment in corporate trades (BES)	25.1	37.2
Investment in seed capital	0.7	0.7
Stock Relief	1.1*+	3.4*+

• See notes following

TABLE IT6 (continued)**Cost of allowances and reliefs 1994-95 and 1995-96**

	<i>Tax Relief Provision</i>			<i>(1) Estimated cost for</i>	
				<i>1994-95</i>	<i>1995-96</i>
Income Tax and/or Corporation Tax(8)				£m	£m
Capital allowances:					
Urban Renewal	46.0*+	62.8*+
Other	841.2	810.3
Rented Residential Accommodation (9)	21.5*+	24.4*+
Effective rate of 10 per cent for manufacturing and certain other activities (10)	1256.1*	1393.0*
"Section 84" loans(11)	33.0*+	9.5*+
Double taxation relief	74.5	96.4
Investment in films	38.3*	19.1*
Group relief	139.0	113.0

NOTES ON TABLE

- (1) Figures accompanied by an asterisk * are particularly tentative and subject to a considerable margin of error. In some cases the figures refer to the corresponding calendar years. Where this occurs it is indicated by +.
- (2) The cost figures for the exemption limits are based on the excess of the exemption limits over the basic personal allowances. 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 allowances (married, single and widowed) are the costs of these allowances as if 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) In the absence of other information, tax has been assumed at the standard rate (27%) even though a different rate might be appropriate in many cases.
- (5) "Other" relates to borrowings for purposes such as acquiring an interest in a company or partnership or to pay death duties.
- (6) The estimated cost for 1995/96 includes the cost of tax relief for tenants aged under 55 years. This new relief became effective from 6 April, 1995.
- (7) 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 and income tax deducted at source (certain dividends, other investment income and payments received under covenant). It also includes the cost of exempting certain bodies from the deduction of tax on income arising from government securities. Information is not available about other income received gross.
- (8) Except where otherwise indicated, the costs included for corporation tax are by reference to accounting periods which ended in the years to 31 March, 1995 and 31 March, 1996.
- (9) The estimated cost relates to pre-1 August, 1994 developments. Projects commenced after this date for rented residential accommodation are subsumed into the total figures for the new urban renewal scheme commencing on that date and will no longer be separately identifiable.
- (10) 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.
- (11) This figure includes preference share financing which is a minor element in the total.

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

Certain payments made by a person carrying on a trade or profession to an Irish university or other qualifying educational establishment;

Relief for donations made to certain bodies engaged in the promotion of the arts;

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

Expenditure on significant buildings;

Expenditure on certain buildings in designated inner city area;

Relief for new shares purchased on issue by employees;

Relief for donations made to "Cospoir" - The National Sports Council;

Relief for investment in research and development;

Exemption in respect of stallion stud fees;

Exemption of profits arising from commercially managed woodlands;

Relief from averaging of farm profits;

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

Exemption of certain payments made by Haemophilia HIV Trust;

Exemption in respect of income arising from certain patents;

Exemption in respect of payments made under the Enterprise Allowance Scheme;

Exemption of income from foreign trusts;

Exemption of lump-sum retirement payments;

Relief for allowable motor expenses;

Tapering relief allowable for taxation of car benefits-in-kind;

Relief for gifts to The Enterprise Trust Ltd.;

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 donations made by companies to First Step Ltd.;

Reliefs for activities related to the Customs House Docks Area and Shannon Airport Customs-Free zone;

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

Allowances for double-rent, owner-occupier and expenditure on historic buildings in Urban Renewal areas *;

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

Exemption in certain circumstances on quoted bearer Eurobonds;

Exemption of payments made as compensation for loss of office;

Tax relief for heritage items;

Renewal scheme for traditional seaside resorts.

* See estimated cost included for capital allowances under the heading "Income Tax and/or Corporation Tax" in TABLE IT6 - Cost of allowances and reliefs 1994-95 and 1995-96"

Income Distribution Statistics

- Table IDS1. Income Tax 1995-96. Distribution of -
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income
- Table IDS2. Income Tax 1995-96. 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 1995-96. 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 1995-96. 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 IDS 5. Income Tax 1995-96. 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 IDS 6. Income Tax 1995-96. 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 IDS 7. Income Tax 1995-96. Distribution of -
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income of Proprietary Directors
- Table IDS 8. Income Tax 1995-96. Distribution of -
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income
- Table IDS 9. Income Tax 1995-96. 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 1995-96. 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 1995-96. 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 1995-96. 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 1995-96. 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 1995-96. 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 1995-96. Interest paid on home loans -
(i) deductions from income and
(ii) relief allowed at the standard rate (in terms of tax reductions) by range of total income

- Table IDS16. Income Tax 1995-96. Medical Insurance -
(i) deductions from income and
(ii) relief allowed at the standard rate (in terms of tax reductions) by range of total income
- Table IDS17. Income Tax 1995-96. Distribution of -
(i) number of taxable incomes (ii) total taxable income and (iii) tax, by range of taxable income
- Table IDS18. Income Tax 1995-96. Distribution of -
(i) number of taxable incomes (ii) total taxable income and (iii) tax, by tax band
- Table IDS19. Income Tax computation for 1995-96 and 1994-95.

INCOME DISTRIBUTION STATISTICS

The information on personal incomes which is given in Tables IDS 1 to 19 has been collected in the course of the administration of income tax for the income tax year 1995-96.

The tables in this Report are similar to the tables in the 1996 Report except for the introduction of tables 6 and 13 showing further details of mainly PAYE income assessed under Schedule E.

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 1995-96 up to 27 April, 1998. 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 tables relate to income assessed in respect of the tax year 1995-96 by reference to tax returns which were processed up to 27 April, 1998. The income taken for the purposes of the tables is in general that of the year 1995-96.

The information relating to Schedule D assessments is based on assessed Self-Assessment Returns for 1995-96, representing some 93 per cent of the expected total.

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 per cent were processed at the relevant time.

The timeliness of the historical data on incomes and tax included in the tables is directly influenced by the need to have significantly over 90 per cent 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 1995-96.

Employees whose income is not high enough to bring them within the ambit of Pay As You Earn are excluded. The employees in question are those in receipt of remuneration at a rate not exceeding £6 a week (£26 a month) in the case of full time employees or £1 a week (or £4.50 a month) where the employee has other employment.

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.

The information in the tables covers more than 990,000 individuals who were effectively liable to income tax for 1995-96 as compared with a total of just over 1,304,000 individuals included in Table IDS 1. The difference between the two figures is accounted for by individuals who were found to be not liable to tax because of the operation of the personal allowances or exemption limits.

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 excluding 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 totalling £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 for Tables IDS 17 and 18, the information included is not confined solely to those who are effectively liable to tax;
- 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.

Phased restriction to the standard rate of income tax for interest relief on home loans and for medical insurance

The phased restriction to the standard rate of income tax for interest relief on home loans provided for in section 6 of the Finance Act, 1994 is reflected in the statistics for 1995-96, in which half of allowable interest continued to be allowed as a deduction from gross income at the marginal rate of tax and the balance was restricted to relief at the standard rate of tax and given by way of a reduction of tax. The full amount of interest is allowed as a deduction from gross income in arriving at total income for the purposes of determining whether an individual is either exempt from tax by virtue of the exemption limits or qualifies for the associated marginal relief. Table IDS 15 provides a breakdown by range of total income and by marital status of the amounts of interest relief allowed for 1995-96 both as deductions from income and as reductions in tax.

Section 7 of the Finance Act, 1994 provided for a phased restriction to the standard rate of income tax for relief on medical insurance to take full effect over 2 years. For 1995-96, half of the premium paid is allowed as a deduction from total income at the marginal rate of tax and the balance is restricted to relief at the standard rate of tax and given by way of a reduction of tax. Table IDS 16 provides a breakdown by range of total income and by marital status of the amounts of premium relief allowed for 1995-96 both as deductions from income and as reductions in tax.

Income Tax 1995 - 96

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			Married couples - one earning				
	From	To	Number of cases	Income	Tax	Number of cases	Income	Tax	Number of cases	Income	Tax	Number of cases	Income	Tax
	£	£		£	£		£	£		£	£		£	£
-	3,000	84,595	122,021,443	121,830	40,565	2,907	5,051,031	3,359	18,766	24,915,741	39,337			
3,000	4,000	26,852	94,185,754	446,126	243,399	1,323	4,586,100	13,339	5,765	20,222,582	22,239			
4,000	5,000	25,534	114,218,757	5,996,032	4,192,337	1,388	6,269,348	32,693	6,902	31,183,633	95,911			
5,000	6,000	21,158	116,201,928	10,698,396	8,104,576	1,722	9,509,702	60,403	8,449	46,650,174	212,628			
6,000	7,000	20,074	130,275,603	15,529,896	13,096,926	2,023	13,190,335	81,157	12,157	79,408,218	420,363			
7,000	8,000	19,435	145,873,191	20,223,177	18,051,079	2,572	19,342,086	156,047	15,890	119,535,052	828,603			
8,000	9,000	18,771	159,645,489	24,396,929	22,974,767	3,193	27,175,431	618,386	16,040	136,214,231	2,418,873			
9,000	10,000	17,936	170,312,173	27,886,953	27,378,640	3,716	35,308,278	1,441,060	14,402	136,849,792	5,655,016			
10,000	12,500	45,267	508,621,904	91,458,865	80,695,322	9,942	112,143,659	8,575,300	33,160	372,488,619	30,970,455			
12,500	15,000	34,015	465,358,250	97,310,050	75,986,033	11,605	159,936,549	18,238,596	29,804	409,168,770	50,921,821			
15,000	17,500	24,549	396,985,699	96,569,702	74,211,343	13,154	214,131,903	29,345,927	27,550	447,134,649	67,553,493			
17,500	20,000	15,714	293,433,101	78,917,421	69,675,856	14,403	270,195,698	41,236,022	23,705	444,007,309	75,172,136			
20,000	25,000	18,379	408,757,234	120,964,000	100,301,903	30,291	682,073,004	115,661,193	39,655	887,781,040	166,222,626			
25,000	30,000	8,422	228,520,269	73,030,526	52,341,191	27,836	762,758,169	149,527,315	26,459	720,822,587	153,110,585			
30,000	35,000	3,760	121,199,257	40,658,381	23,487,591	20,227	654,704,584	151,795,550	14,401	464,423,743	111,706,991			
35,000	40,000	1,834	68,237,033	23,199,776	10,277,048	14,214	530,698,033	137,700,486	8,072	301,079,991	78,602,274			
40,000	50,000	1,408	62,168,599	21,496,485	9,557,792	16,773	745,098,658	214,396,273	8,886	393,354,969	110,396,234			
50,000	60,000	562	30,520,455	10,786,489	3,449,755	7,084	383,617,168	120,039,829	4,131	224,450,938	66,018,090			
60,000	75,000	407	27,167,521	9,603,161	3,494,817	3,587	237,538,210	77,109,694	3,082	204,814,989	64,046,581			
75,000	100,000	268	22,770,967	7,872,648	2,527,439	2,001	169,978,450	56,274,504	2,369	203,448,933	66,195,305			
Over	100,000	329	62,250,055	21,387,719	3,479,005	1,684	280,268,768	97,349,921	2,802	498,777,711	164,271,343			
Totals		389,269	3,748,724,682	798,554,561	603,567,383	191,645	5,323,575,164	1,219,657,053	322,447	6,166,733,671	1,214,880,903			

INCOME TAX 1995 - 96
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		Widowers			Widows			Totals		
		From £	To £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £	Number of cases
-	3,000	1,013	1,428,939	699	1,801	2,996,936	3,291	183,851	259,678,665	209,081
3,000	4,000	746	2,691,654	2,146	3,597	13,183,881	10,252	57,173	200,815,053	737,500
4,000	5,000	1,748	7,882,929	90,442	7,008	31,450,745	711,864	61,913	277,841,389	11,119,278
5,000	6,000	2,027	11,179,182	579,325	5,656	31,059,885	1,808,563	57,762	317,779,087	21,463,891
6,000	7,000	1,131	7,317,478	611,520	5,203	33,744,469	2,893,848	60,130	390,957,187	32,633,711
7,000	8,000	923	6,918,698	734,658	4,170	31,108,228	3,229,200	62,183	466,733,973	43,222,764
8,000	9,000	892	7,580,913	905,570	3,911	33,134,583	3,999,303	61,737	524,692,817	55,313,827
9,000	10,000	892	8,477,799	1,140,730	2,870	27,160,664	3,603,771	58,310	553,767,081	67,106,170
10,000	12,500	1,675	18,774,747	2,799,621	4,654	51,924,146	7,640,137	136,369	1,531,322,854	222,139,699
12,500	15,000	1,416	19,474,541	3,356,811	2,954	40,332,674	6,811,051	107,477	1,472,234,773	252,624,362
15,000	17,500	1,072	17,302,461	3,546,654	1,850	29,945,582	6,094,468	87,445	1,417,236,494	277,321,587
17,500	20,000	728	13,615,549	3,197,353	1,212	22,605,473	5,116,714	69,841	1,306,993,289	273,315,502
20,000	25,000	944	20,988,469	5,506,730	1,409	31,452,897	8,117,309	106,149	2,373,686,463	516,773,761
25,000	30,000	548	14,954,537	4,352,746	734	20,020,581	5,657,015	70,012	1,909,493,841	438,019,378
30,000	35,000	353	11,425,522	3,523,466	396	12,707,302	3,854,709	41,268	1,332,833,841	335,026,688
35,000	40,000	186	6,938,502	2,220,754	221	8,224,631	2,607,401	25,310	944,232,154	254,607,737
40,000	50,000	168	7,377,827	2,394,670	202	8,906,385	2,862,180	28,031	1,243,044,270	361,103,634
50,000	60,000	69	3,772,143	1,278,734	70	3,791,148	1,210,164	12,094	655,808,091	202,783,061
60,000	75,000	59	3,993,652	1,443,645	54	3,512,883	1,101,061	7,327	486,154,880	156,798,958
75,000	100,000	39	3,237,356	1,179,829	53	4,520,280	1,402,821	4,807	410,427,058	135,452,546
Over	100,000	44	7,311,446	2,887,387	56	10,045,716	3,643,400	4,968	868,191,625	293,018,775
Totals		16,673	202,644,344	41,753,489	48,081	451,829,089	72,378,520	1,304,157	18,943,924,885	3,950,791,910

INCOME TAX 1995-96

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	Number of cases							Totals	Income £	Tax £
	From £	To £	Single males	Single females	Married couples both earning	Married couples one earning	Widowers			
-	5,000	18,861	5,660	1,213	8,978	857	1,760	37,329	96,729,140	1,440,369
5,000	10,000	15,873	3,762	3,911	18,229	1,055	2,455	45,285	341,998,763	20,563,959
10,000	15,000	8,707	1,882	5,456	17,781	729	1,491	36,046	444,335,647	46,555,694
15,000	20,000	4,160	818	4,905	11,989	415	776	23,063	399,474,524	59,707,842
20,000	25,000	1,987	422	4,315	8,614	243	414	15,995	358,326,120	62,437,029
25,000	30,000	1,142	260	3,488	5,914	141	258	11,203	306,237,281	59,603,244
30,000	35,000	706	162	2,472	3,914	104	146	7,504	242,774,199	52,887,360
35,000	40,000	443	124	1,808	2,708	71	103	5,257	196,510,341	46,504,068
40,000	50,000	491	121	2,395	3,601	73	128	6,809	303,353,528	77,791,258
50,000	60,000	274	60	1,514	2,181	42	56	4,127	225,110,227	62,589,280
60,000	75,000	239	55	1,331	1,882	45	44	3,596	240,253,829	71,089,155
75,000	100,000	190	36	1,150	1,598	26	48	3,048	261,543,163	80,781,028
Over	100,000	264	37	1,325	2,350	39	51	4,066	743,243,414	245,258,471
Totals		53,337	13,399	35,283	89,739	3,840	7,730	203,328	4,159,890,176	887,208,756

* 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 1995-96

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		Number of cases							Totals	Income £	Tax £
		Single males	Single females	Married couples both earning	Married couples one earning	Widowers	Widows	Totals			
From £	To £										
-	3,000	6,998	2,030	458	4,996	285	480	15,247	16,924,369	36,605	
3,000	4,000	3,353	839	263	1,259	146	224	6,084	21,534,352	53,528	
4,000	5,000	4,264	784	323	1,618	168	316	7,473	33,752,571	789,047	
5,000	6,000	3,405	749	398	2,029	171	285	7,037	38,660,808	1,635,704	
6,000	7,000	2,855	560	538	2,529	145	261	6,888	44,763,148	2,240,497	
7,000	8,000	2,461	507	711	3,342	135	312	7,468	56,046,116	2,875,812	
8,000	9,000	2,215	401	797	3,762	181	273	7,629	64,885,306	3,578,918	
9,000	10,000	1,949	398	939	3,888	151	249	7,574	71,912,597	4,411,664	
10,000	12,500	3,837	714	2,333	8,036	298	491	15,709	175,999,640	14,118,011	
12,500	15,000	2,698	458	2,082	6,565	236	384	12,423	170,188,559	18,431,376	
15,000	17,500	1,896	293	1,906	5,156	171	264	9,686	156,989,637	20,588,839	
17,500	20,000	1,342	206	1,625	3,969	105	177	7,424	138,809,503	20,556,061	
20,000	25,000	1,489	244	2,624	5,836	170	213	10,576	236,301,606	38,506,666	
25,000	30,000	805	147	1,948	4,072	81	135	7,188	196,486,950	35,231,796	
30,000	35,000	494	96	1,301	2,702	72	73	4,738	153,198,783	30,365,165	
35,000	40,000	306	73	949	1,831	45	48	3,252	121,478,241	26,275,956	
40,000	50,000	332	79	1,281	2,356	40	55	4,143	184,487,146	43,494,613	
50,000	60,000	172	34	830	1,380	22	27	2,465	134,347,476	34,187,948	
60,000	75,000	148	37	733	1,159	22	14	2,113	141,165,032	38,851,157	
75,000	100,000	121	15	633	929	14	22	1,734	148,566,614	42,793,812	
Over	100,000	165	24	717	1,428	17	19	2,370	421,067,656	128,493,909	
Totals		41,305	8,688	23,389	68,842	2,675	4,322	149,221	2,727,566,110	507,517,083	

INCOME TAX 1995-96

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	Number of cases							Totals	Income £	Tax £	
	From £	To £	Single males	Single females	Married couples both earning	Married couples one earning	Widowers				Widows
-	3,000	3,000	924	498	49	478	84	195	2,228	3,612,434	165,459
3,000	4,000	4,000	397	214	31	202	57	219	1,120	3,938,912	67,719
4,000	5,000	5,000	333	188	25	213	77	269	1,105	4,983,526	159,293
5,000	6,000	6,000	275	133	28	246	60	239	981	5,387,793	260,832
6,000	7,000	7,000	208	107	28	264	37	169	813	5,288,287	337,858
7,000	8,000	8,000	186	99	42	338	48	215	928	6,969,007	472,215
8,000	9,000	9,000	161	85	36	320	32	174	808	6,866,255	518,772
9,000	10,000	10,000	132	84	44	272	38	155	725	6,892,262	607,269
10,000	12,500	12,500	224	133	81	482	62	276	1,258	14,064,274	1,534,766
12,500	15,000	15,000	139	94	83	357	60	228	961	13,159,093	1,758,677
15,000	17,500	17,500	84	47	65	270	37	149	652	10,569,079	1,651,490
17,500	20,000	20,000	54	52	54	230	31	118	539	10,081,393	1,753,885
20,000	25,000	25,000	77	73	93	422	30	150	845	18,917,421	3,643,161
25,000	30,000	30,000	50	29	69	238	27	87	500	13,697,610	2,957,373
30,000	35,000	35,000	30	24	40	135	3	51	283	9,148,665	2,208,892
35,000	40,000	40,000	24	20	28	101	11	35	219	8,209,259	2,020,053
40,000	50,000	50,000	23	18	26	125	10	48	250	11,154,692	2,948,275
50,000	60,000	60,000	12	7	23	81	9	27	159	8,655,015	2,452,998
60,000	75,000	75,000	16	5	21	77	6	23	148	9,769,256	2,823,939
75,000	100,000	100,000	12	5	22	80	5	20	144	12,376,042	3,854,226
Over	100,000	100,000	24	5	69	146	4	23	271	62,033,591	18,957,635
Totals			3,385	1,920	957	5,077	728	2,870	14,937	245,773,866	51,154,786

INCOME TAX 1995-96
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	Number of cases							Totals	Income £	Tax £	
	From £	To £	Single males	Single females	Married couples both earning	Married couples one earning	Widowers				Widows
-	3,000		76,673	72,241	2,400	13,292	644	1,126	166,376	239,141,862	7,017
3,000	4,000		23,102	17,837	1,029	4,304	543	3,154	49,969	175,341,789	616,253
4,000	5,000		20,937	18,361	1,040	5,071	1,503	6,423	53,335	239,105,292	10,170,937
5,000	6,000		17,478	17,868	1,296	6,174	1,796	5,132	49,744	273,730,486	19,567,354
6,000	7,000		17,011	18,875	1,457	9,364	949	4,773	52,429	340,905,752	30,055,356
7,000	8,000		16,788	18,587	1,819	12,210	740	3,643	53,787	403,718,850	39,874,737
8,000	9,000		16,395	18,444	2,360	11,958	679	3,464	53,300	452,941,256	51,216,137
9,000	10,000		15,855	18,012	2,733	10,242	703	2,466	50,011	474,962,222	62,087,237
10,000	12,500		41,206	40,824	7,528	24,642	1,315	3,887	119,402	1,341,258,940	206,486,923
12,500	15,000		31,178	27,131	9,440	22,882	1,120	2,342	94,093	1,288,887,121	232,434,309
15,000	17,500		22,569	18,930	11,183	22,124	864	1,437	77,107	1,249,677,778	255,081,259
17,500	20,000		14,318	13,821	12,724	19,506	592	917	61,878	1,158,102,393	251,005,556
20,000	25,000		16,813	15,154	27,574	33,397	744	1,046	94,728	2,118,467,436	474,623,933
25,000	30,000		7,567	5,837	25,819	22,149	440	512	62,324	1,699,309,281	399,830,210
30,000	35,000		3,236	2,011	18,886	11,564	278	272	36,247	1,170,486,393	302,452,631
35,000	40,000		1,504	690	13,237	6,140	130	138	21,839	814,544,654	226,311,728
40,000	50,000		1,053	497	15,466	6,405	118	99	23,638	1,047,402,432	314,660,746
50,000	60,000		378	137	6,231	2,670	38	16	9,470	512,805,600	166,142,115
60,000	75,000		243	96	2,833	1,846	31	17	5,066	335,220,592	115,123,862
75,000	100,000		135	57	1,346	1,360	20	11	2,929	249,484,402	88,804,508
Over	100,000		140	24	898	1,228	23	14	2,327	385,090,378	145,567,231
Totals			344,579	325,434	167,299	248,528	13,270	40,889	1,139,999	15,970,584,909	3,392,120,040

INCOME TAX 1995 -96

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 Sch. E record).

Range of gross income	Number of cases										Totals	Income £	Tax £
	From £	To £	Single males	Single females	Married couples both earning	Married couples one earning	Widowers	Widows	Totals				
-	3,000	3,000	75,554	71,642	2,373	13,199	631	1,117	164,516	235,642,156	4,300		
3,000	4,000	4,000	22,011	17,481	1,014	4,253	530	3,137	48,426	169,883,579	603,863		
4,000	5,000	5,000	20,555	18,209	1,018	5,003	1,489	6,392	52,666	236,080,232	10,017,328		
5,000	6,000	6,000	17,083	17,722	1,264	6,048	1,787	5,102	49,006	269,665,613	19,230,830		
6,000	7,000	7,000	16,576	18,731	1,415	9,242	945	4,757	51,666	335,935,699	29,510,946		
7,000	8,000	8,000	16,384	18,467	1,758	11,942	727	3,622	52,900	397,012,776	39,199,450		
8,000	9,000	9,000	16,011	18,323	2,279	11,640	663	3,439	52,355	444,856,198	50,353,499		
9,000	10,000	10,000	15,447	17,904	2,599	9,837	688	2,435	48,910	464,461,096	60,881,679		
10,000	12,500	12,500	40,058	40,534	7,164	23,546	1,283	3,816	116,401	1,307,420,409	201,674,976		
12,500	15,000	15,000	30,517	26,938	8,927	21,637	1,079	2,301	91,399	1,251,801,571	226,533,391		
15,000	17,500	17,500	22,087	18,806	10,576	20,929	829	1,400	74,627	1,209,483,156	247,887,580		
17,500	20,000	20,000	14,016	13,725	12,076	18,337	556	886	59,596	1,115,272,103	243,041,668		
20,000	25,000	25,000	16,392	15,049	25,976	31,041	701	995	90,154	2,015,360,343	454,336,732		
25,000	30,000	30,000	7,280	5,753	24,348	20,545	407	476	58,809	1,603,256,560	378,416,134		
30,000	35,000	35,000	3,054	1,969	17,755	10,487	249	250	33,764	1,090,059,642	282,139,327		
35,000	40,000	40,000	1,391	659	12,406	5,364	115	118	20,053	747,721,813	208,103,670		
40,000	50,000	50,000	917	473	14,378	5,285	95	74	21,222	939,690,742	283,312,376		
50,000	60,000	60,000	288	118	5,570	1,950	27	14	7,967	430,697,864	140,193,782		
60,000	75,000	75,000	168	83	2,256	1,200	14	10	3,731	245,901,051	85,709,803		
75,000	100,000	100,000	78	41	851	771	13	5	1,759	148,883,895	54,671,518		
Over	100,000	100,000	65	16	359	452	5	5	902	124,948,211	47,760,304		
Totals			335,932	322,643	156,362	232,708	12,833	40,351	1,100,829	14,784,034,709	3,063,583,154		

INCOME TAX 1995-96

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	From	To	Single males £	Single females £	Number of cases			Widowers £	Widows £	Totals	Income	Tax
					Married couples both earning	Married couples one earning	Widowers £					
-		3,000	1,280	638	47	357	26	20	2,368	3,883,355	2,838	
3,000		4,000	1,147	379	24	104	18	20	1,692	5,986,029	13,664	
4,000		5,000	447	163	34	122	21	40	827	3,736,571	166,156	
5,000		6,000	476	160	48	190	14	37	925	5,095,353	378,540	
6,000		7,000	507	158	62	209	6	25	967	6,301,279	609,166	
7,000		8,000	462	134	86	401	18	28	1,129	8,522,299	750,062	
8,000		9,000	443	137	111	436	19	35	1,181	10,100,037	971,837	
9,000		10,000	466	116	161	518	19	40	1,320	12,579,082	1,331,569	
10,000		12,500	1,280	308	460	1,414	41	87	3,590	40,463,679	5,351,852	
12,500		15,000	791	216	621	1,523	53	53	3,257	44,831,061	6,811,276	
15,000		17,500	569	133	698	1,427	42	44	2,913	47,216,814	8,192,518	
17,500		20,000	376	103	725	1,377	46	43	2,670	50,098,607	9,092,445	
20,000		25,000	513	114	1,770	2,757	65	70	5,289	119,158,062	23,037,030	
25,000		30,000	355	96	1,632	1,948	38	40	4,109	112,338,602	24,383,336	
30,000		35,000	225	50	1,263	1,342	34	29	2,943	95,364,714	23,283,047	
35,000		40,000	146	34	934	981	21	27	2,143	80,175,748	21,186,223	
40,000		50,000	179	28	1,239	1,431	32	34	2,943	131,465,690	36,948,683	
50,000		60,000	118	25	782	938	15	11	1,889	103,252,405	31,383,182	
60,000		75,000	103	16	701	885	22	10	1,737	116,166,002	36,644,318	
75,000		100,000	79	20	649	800	12	11	1,571	135,151,852	43,731,033	
Over		100,000	125	13	769	1,268	25	15	2,215	425,773,973	144,919,220	
Totals			10,087	3,041	12,816	20,428	587	719	47,678	1,557,661,214	419,187,995	

INCOME TAX 1995-96

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			Married Couples - one earning				
	From £	To £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £
-	3,000	4,000	87,792	125,059,539	129,477	76,085	103,486,923	40,565	3,579	5,762,054	5,677	20,953	26,649,226	52,272
3,000	4,000	28,703	100,575,194	569,529	569,529	19,157	66,816,473	299,716	1,467	5,131,767	25,701	6,291	22,090,624	23,827
4,000	5,000	25,794	115,299,510	6,818,962	19,478	18,869	87,470,399	4,492,489	1,619	7,340,100	56,407	7,651	34,567,579	115,552
5,000	6,000	21,371	117,277,678	11,924,360	18,869	18,869	103,813,276	8,459,284	2,092	11,553,297	108,642	9,824	54,292,917	258,449
6,000	7,000	20,159	130,779,912	16,897,291	19,790	19,790	128,508,487	13,702,402	2,595	16,915,640	128,960	13,785	90,055,369	496,779
7,000	8,000	19,479	146,199,792	21,589,807	19,456	19,456	145,928,379	18,770,350	3,070	23,035,689	238,829	17,779	133,593,015	1,042,205
8,000	9,000	18,776	159,701,609	25,711,309	19,144	19,144	162,706,969	23,780,719	3,634	30,948,730	879,734	17,713	150,416,887	3,346,726
9,000	10,000	17,872	169,761,554	29,162,847	18,835	18,835	178,908,336	28,546,805	4,163	39,532,631	2,072,821	15,130	143,763,842	7,417,526
10,000	12,500	45,465	510,753,705	95,358,752	41,896	41,896	469,852,822	83,003,483	10,997	123,934,084	11,797,826	33,426	375,223,808	37,707,171
12,500	15,000	33,580	459,311,877	100,826,241	27,546	27,546	376,288,475	78,687,135	12,467	171,603,856	22,650,793	29,532	405,428,896	58,595,207
15,000	17,500	23,430	378,741,926	97,339,224	19,371	19,371	313,188,830	78,079,766	13,862	225,772,989	34,466,541	26,893	436,330,990	73,734,883
17,500	20,000	14,942	278,881,857	79,433,446	13,688	13,688	255,642,237	71,186,653	14,922	279,856,941	46,656,364	23,426	439,004,913	81,444,059
20,000	25,000	17,116	380,349,320	119,325,784	14,107	14,107	312,310,357	96,058,946	31,437	707,947,760	129,169,912	38,913	871,367,250	175,895,811
25,000	30,000	7,447	201,927,336	68,653,027	5,192	5,192	140,222,903	47,237,343	26,888	735,827,355	158,283,638	23,871	649,651,785	151,768,745
30,000	35,000	3,336	107,416,845	38,388,125	1,855	1,855	59,551,064	21,291,269	19,080	617,348,580	156,200,808	12,520	403,872,760	107,957,730
35,000	40,000	1,529	56,902,274	20,854,357	661	661	24,585,908	9,085,144	12,899	481,714,026	135,461,759	7,148	266,947,050	77,784,410
40,000	50,000	1,186	52,366,546	19,735,598	523	523	23,043,237	8,792,516	15,010	666,543,264	206,025,287	7,549	334,479,656	105,030,416
50,000	60,000	480	26,065,459	10,004,406	168	168	9,134,396	3,536,413	5,855	317,278,410	106,267,890	3,341	181,777,674	60,950,611
60,000	75,000	354	23,547,509	9,325,859	115	115	7,631,652	3,097,316	3,031	200,864,998	70,634,553	2,566	171,012,121	60,548,287
75,000	100,000	210	17,875,672	7,233,617	64	64	5,356,580	2,236,885	1,643	139,581,066	50,953,688	1,975	169,364,360	63,350,374
Over	100,000	248	44,468,511	19,272,543	42	42	7,536,799	3,182,182	1,335	217,458,816	87,571,223	2,161	361,291,700	147,359,862
Totals		389,269	3,603,263,619	798,554,561	798,554,561	336,042	2,981,984,496	603,567,383	191,645	5,025,952,048	1,219,657,053	322,447	5,721,182,419	1,214,880,903

INCOME TAX 1995 -96

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	Widowers			Widows			Totals				
	From £	To £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £
-											
3,000		3,000	1,168	1,588,421	699	2,208	3,333,528	3,831	191,785	265,879,692	232,521
4,000		4,000	840	3,021,411	2,691	3,811	13,930,229	12,255	60,269	211,565,698	933,719
5,000		5,000	1,802	8,113,695	105,054	7,090	31,810,358	741,876	63,434	284,601,640	12,330,340
6,000		6,000	2,034	11,207,677	611,783	5,651	31,031,255	1,872,058	59,841	329,176,099	23,234,577
7,000		7,000	1,152	7,456,713	664,470	5,178	33,565,003	2,972,680	62,659	407,281,123	34,862,583
8,000		8,000	950	7,119,659	797,837	4,172	31,121,434	3,334,523	64,906	486,997,967	45,773,551
9,000		9,000	885	7,515,924	968,163	3,834	32,491,787	4,097,980	63,986	543,781,904	58,784,630
10,000		10,000	863	8,195,894	1,178,517	2,798	26,481,785	3,628,025	59,661	566,644,040	72,006,541
12,500		12,500	1,676	18,809,544	2,995,580	4,607	51,420,752	7,907,367	138,067	1,549,994,713	238,770,180
15,000		15,000	1,352	18,595,931	3,445,805	2,835	38,710,642	6,896,649	107,312	1,469,939,675	271,101,829
17,500		17,500	1,019	16,448,660	3,599,768	1,819	29,434,177	6,285,326	86,394	1,399,917,571	293,505,507
20,000		20,000	710	13,269,614	3,312,793	1,132	21,129,915	5,101,414	68,820	1,287,785,476	287,134,730
25,000		25,000	889	19,765,770	5,551,113	1,332	29,709,572	8,146,703	103,794	2,321,450,028	534,148,269
30,000		30,000	538	14,687,051	4,525,243	690	18,813,504	5,678,720	64,626	1,761,129,934	436,146,716
35,000		35,000	308	9,960,813	3,319,675	344	11,010,237	3,586,465	37,443	1,209,160,298	330,744,073
40,000		40,000	153	5,709,507	1,972,262	209	7,784,437	2,584,014	22,599	843,643,201	247,741,947
50,000		50,000	145	6,392,344	2,248,786	166	7,316,257	2,507,669	24,579	1,090,141,302	344,340,272
60,000		60,000	65	3,537,826	1,277,214	63	3,413,955	1,176,927	9,972	541,207,720	183,213,461
75,000		75,000	55	3,735,272	1,464,492	52	3,412,154	1,143,759	6,173	410,203,705	146,214,266
100,000		100,000	32	2,664,158	1,052,973	42	3,601,157	1,298,549	3,966	338,442,992	126,126,087
Over 100,000			37	6,240,443	2,658,570	48	8,580,109	3,401,731	3,871	645,576,377	263,446,111
Totals			16,673	194,036,324	41,753,489	48,081	438,102,245	72,378,520	1,304,157	17,964,521,151	3,950,791,910

INCOME TAX 1995-96

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	Number of cases							Totals	Income £	Tax £	
	From £	To £	Single males	Single females	Married couples both earning	Married couples one earning	Widowers				Widows
-	5,000		23,199	6,180	1,796	11,591	1,030	2,001	45,797	116,445,922	2,279,663
5,000	10,000		15,154	3,633	5,276	24,001	1,117	2,506	51,687	388,400,085	27,720,015
10,000	15,000		7,689	1,753	5,946	16,711	695	1,427	34,221	419,403,691	60,893,375
15,000	20,000		3,045	724	4,811	10,525	350	703	20,158	349,432,470	67,480,260
20,000	25,000		1,451	382	4,321	8,067	199	371	14,791	331,676,611	70,088,418
25,000	30,000		856	225	3,039	4,694	131	220	9,165	250,302,294	60,743,167
30,000	35,000		500	140	2,195	3,004	79	121	6,039	195,447,251	53,072,921
35,000	40,000		327	107	1,538	2,175	46	101	4,294	160,538,570	46,716,793
40,000	50,000		369	100	2,042	2,791	60	104	5,466	243,710,110	75,396,994
50,000	60,000		220	58	1,250	1,656	37	48	3,269	178,686,822	59,123,474
60,000	75,000		196	42	1,124	1,461	41	47	2,911	194,781,861	67,420,844
75,000	100,000		139	28	908	1,278	21	37	2,411	206,456,134	75,188,377
Over	100,000		192	27	1,037	1,785	34	44	3,119	542,937,943	221,084,456
Totals			53,337	13,399	35,283	89,739	3,840	7,730	203,328	3,578,219,760	887,208,756

* 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 1995-96
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		Number of cases							Totals	Income £	Tax £
		Single males	Single females	Married couples both earning	Married couples one earning	Widowers	Widows	Totals			
From £	To £										
-	3,000	9,071	2,320	751	6,320	350	547	19,359	21,823,092	50,041	
3,000	4,000	4,959	975	361	1,624	187	295	8,401	29,641,630	120,044	
4,000	5,000	4,662	812	452	2,220	214	373	8,733	39,360,699	1,509,151	
5,000	6,000	3,496	708	574	2,798	183	309	8,068	44,352,124	2,726,742	
6,000	7,000	2,752	531	800	3,695	178	306	8,262	53,788,024	3,397,293	
7,000	8,000	2,349	496	1,022	5,065	156	312	9,400	70,464,553	4,042,857	
8,000	9,000	1,935	406	1,096	5,158	188	274	9,057	77,019,871	4,954,310	
9,000	10,000	1,682	359	1,146	4,336	136	235	7,894	74,839,425	6,281,180	
10,000	12,500	3,492	656	2,611	7,714	298	501	15,272	170,904,893	21,139,736	
12,500	15,000	2,042	392	2,181	5,746	205	324	10,890	148,888,022	24,185,993	
15,000	17,500	1,312	252	1,798	4,290	124	242	8,018	129,931,449	24,301,563	
17,500	20,000	874	170	1,541	3,362	99	135	6,181	115,601,819	23,100,251	
20,000	25,000	974	201	2,521	5,328	126	175	9,325	208,710,545	44,260,838	
25,000	30,000	561	123	1,566	2,984	72	99	5,405	147,527,166	35,949,113	
30,000	35,000	297	82	1,087	1,889	46	50	3,451	111,663,325	30,321,799	
35,000	40,000	196	61	715	1,321	26	46	2,365	88,397,487	25,803,076	
40,000	50,000	233	62	1,023	1,618	27	36	2,999	133,555,204	41,233,925	
50,000	60,000	124	34	608	938	20	16	1,740	95,078,188	31,194,309	
60,000	75,000	109	22	586	778	18	19	1,532	102,493,464	35,459,430	
75,000	100,000	80	11	450	665	9	14	1,229	104,807,407	38,286,837	
Over	100,000	105	15	500	993	13	14	1,640	272,189,007	109,198,595	
Totals		41,305	8,688	23,389	68,842	2,675	4,322	149,221	2,241,037,394	507,517,083	

INCOME TAX 1995-96

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	Number of cases							Totals	Income £	Tax £	
	From £	To £	Single males	Single females	Married couples both earning	Married couples one earning	Widowers				Widows
-											
3,000	3,000	4,000	1,085	544	67	692	94	219	2,701	3,936,552	169,287
4,000	4,000	5,000	440	216	31	221	62	229	1,199	4,222,200	70,741
5,000	5,000	6,000	340	191	33	219	83	278	1,144	5,166,661	179,757
6,000	6,000	7,000	258	128	36	283	59	238	1,002	5,509,251	300,746
7,000	7,000	8,000	187	101	31	294	42	169	824	5,366,498	368,572
8,000	8,000	9,000	180	94	45	353	45	215	932	6,996,891	511,017
9,000	9,000	10,000	116	78	43	320	35	173	765	6,502,727	525,110
10,000	10,000	12,500	103	80	56	275	35	150	699	6,637,465	642,270
12,500	12,500	15,000	223	127	77	440	60	265	1,192	13,291,442	1,693,520
15,000	15,000	17,500	103	91	85	313	53	222	867	11,879,803	1,839,415
17,500	17,500	20,000	71	49	55	261	31	151	618	10,043,148	1,795,919
20,000	20,000	25,000	45	42	49	210	30	112	488	9,162,043	1,803,968
25,000	25,000	30,000	69	73	89	368	31	145	775	17,310,775	3,700,736
30,000	30,000	35,000	36	28	56	200	24	85	429	11,748,696	2,844,624
35,000	35,000	40,000	34	25	41	114	6	50	270	8,732,073	2,346,112
40,000	40,000	50,000	20	17	24	86	5	36	188	7,051,451	1,964,302
50,000	50,000	60,000	19	17	26	100	10	44	216	9,623,072	2,876,319
60,000	60,000	75,000	11	4	16	73	8	29	141	7,658,724	2,429,101
75,000	75,000	100,000	12	7	18	72	7	22	138	9,194,690	3,046,479
Over	100,000		12	3	17	71	4	17	124	10,648,215	3,624,467
	100,000		21	5	62	112	4	21	225	46,417,160	18,422,322
Totals			3,385	1,920	957	5,077	728	2,870	14,937	217,099,537	51,154,786

INCOME TAX 1995 -96
TABLE IDS12

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

Range of total income	Number of cases							Totals	Income £	Tax £
	From £	To £	Single males	Single females	Married couples both earning	Married couples one earning	Widowers			
-	3,000	77,636	73,221	2,761	13,941	724	1,442	169,725	240,120,048	13,194
3,000	4,000	23,304	17,966	1,075	4,446	591	3,287	50,669	177,701,868	742,934
4,000	5,000	20,792	18,475	1,134	5,212	1,505	6,439	53,557	240,074,280	10,641,431
5,000	6,000	17,617	18,033	1,482	6,743	1,792	5,104	50,771	279,314,724	20,207,088
6,000	7,000	17,220	19,158	1,764	9,796	932	4,703	53,573	348,126,601	31,096,717
7,000	8,000	16,950	18,866	2,003	12,361	749	3,645	54,574	409,536,523	41,219,677
8,000	9,000	16,725	18,660	2,495	12,235	662	3,387	54,164	460,259,306	53,305,210
9,000	10,000	16,087	18,396	2,961	10,519	692	2,413	51,068	485,167,150	65,083,091
10,000	12,500	41,750	41,113	8,309	25,272	1,318	3,841	121,603	1,365,798,378	215,936,924
12,500	15,000	31,435	27,063	10,201	23,473	1,094	2,289	95,555	1,309,171,850	245,076,421
15,000	17,500	22,047	19,070	12,009	22,342	864	1,426	77,758	1,259,942,974	267,408,025
17,500	20,000	14,023	13,476	13,332	19,854	581	885	62,151	1,163,021,614	262,230,511
20,000	25,000	16,073	13,833	28,827	33,217	732	1,012	93,694	2,095,428,708	486,186,696
25,000	30,000	6,850	5,041	25,266	20,687	442	506	58,792	1,601,854,072	397,352,979
30,000	35,000	3,005	1,748	17,952	10,517	256	244	33,722	1,088,764,900	298,076,162
35,000	40,000	1,313	583	12,160	5,741	122	127	20,046	748,194,263	219,974,569
40,000	50,000	934	444	13,961	5,831	108	86	21,364	946,963,026	300,230,028
50,000	60,000	345	130	5,231	2,330	37	18	8,091	438,470,808	149,590,051
60,000	75,000	233	86	2,427	1,716	30	11	4,503	298,515,551	107,708,357
75,000	100,000	118	50	1,176	1,239	19	11	2,613	222,987,370	84,214,783
Over	100,000	122	22	773	1,056	20	13	2,006	326,970,210	135,825,193
Totals		344,579	325,434	167,299	248,528	13,270	40,889	1,139,999	15,506,384,220	3,392,120,040

INCOME TAX 1995-96

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 Sch. E. record.

Range of total income	From	To	Number of cases							Totals	Income	Tax
			Single males £	Single females £	Married couples both earning	Married couples one earning	Widowers £	Widows £				
-												
3,000	3,000	4,000	75,554	71,642	2,373	13,199	631	1,117	164,516	235,642,156	4,300	
4,000	4,000	5,000	22,011	17,481	1,014	4,253	530	3,137	48,426	169,883,579	603,863	
5,000	5,000	6,000	20,555	18,209	1,018	5,003	1,489	6,392	52,666	236,080,232	10,017,328	
6,000	6,000	7,000	17,083	17,722	1,264	6,048	1,787	5,102	49,006	269,665,613	19,230,830	
7,000	7,000	8,000	16,576	18,731	1,415	9,242	945	4,757	51,666	335,935,699	29,510,946	
8,000	8,000	9,000	16,384	18,467	1,758	11,942	727	3,622	52,900	397,012,776	39,199,450	
9,000	9,000	10,000	16,011	18,323	2,279	11,640	663	3,439	52,355	444,856,198	50,353,499	
10,000	10,000	11,000	15,447	17,904	2,599	9,837	688	2,435	48,910	464,461,096	60,881,679	
12,500	12,500	15,000	40,058	40,534	7,164	23,546	1,283	3,816	116,401	1,307,420,409	201,674,976	
15,000	15,000	17,500	30,517	26,938	8,927	21,637	1,079	2,301	91,399	1,251,801,571	226,533,391	
17,500	17,500	20,000	22,087	18,806	10,576	20,929	829	1,400	74,627	1,209,483,156	247,887,580	
20,000	20,000	25,000	14,016	13,725	12,076	18,337	556	886	59,596	1,115,272,103	243,041,668	
25,000	25,000	30,000	16,392	15,049	25,976	31,041	701	995	90,154	2,015,360,343	454,336,732	
30,000	30,000	35,000	7,280	5,753	24,348	20,545	407	476	58,809	1,603,256,560	378,416,134	
35,000	35,000	40,000	3,054	1,969	17,755	10,487	249	250	33,764	1,090,059,642	282,139,327	
40,000	40,000	50,000	1,391	659	14,406	5,364	115	118	20,053	747,721,813	208,103,670	
50,000	50,000	60,000	288	473	14,378	5,285	95	74	21,222	939,690,742	283,312,376	
60,000	60,000	75,000	168	118	5,570	1,950	27	14	7,967	430,697,864	140,193,782	
75,000	75,000	100,000	78	83	2,256	1,200	14	10	3,731	245,901,051	85,709,803	
Over	100,000		65	41	851	771	13	5	1,759	148,883,895	54,671,518	
Totals			335,932	322,643	156,362	232,708	12,833	40,351	1,100,829	14,784,034,709	3,063,583,154	

INCOME TAX 1995-96

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	From £	To £	Number of cases						Totals £	Income £	Tax
			Single males	Single females	Married couples both earning	Married couples one earning	Widowers	Widows			
-		3,000	1,383	659	87	529	27	26	2,711	4,134,918	6,360
3,000		4,000	1,187	386	30	133	22	23	1,781	6,264,279	15,800
4,000		5,000	463	163	50	164	17	37	894	4,038,073	187,130
5,000		6,000	498	171	57	264	17	37	1,044	5,744,046	438,243
6,000		7,000	525	151	101	304	12	23	1,116	7,277,131	671,084
7,000		8,000	477	143	131	462	16	30	1,259	9,488,262	855,887
8,000		9,000	472	135	124	517	21	38	1,307	11,149,894	1,131,088
9,000		10,000	478	115	186	560	19	40	1,398	13,323,941	1,536,696
10,000		12,500	1,328	332	541	1,533	45	90	3,869	43,529,297	6,360,708
12,500		15,000	757	196	690	1,563	57	52	3,315	45,563,681	7,748,729
15,000		17,500	516	124	751	1,474	46	44	2,955	47,986,548	9,066,280
17,500		20,000	347	99	807	1,391	37	43	2,724	51,126,751	10,131,325
20,000		25,000	486	119	1,908	2,804	59	65	5,441	122,610,759	25,674,276
25,000		30,000	311	85	1,564	1,816	41	40	3,857	105,416,584	25,311,393
30,000		35,000	204	37	1,186	1,236	32	29	2,724	88,220,308	23,839,685
35,000		40,000	137	32	896	953	20	26	2,064	77,140,597	22,291,571
40,000		50,000	155	29	1,142	1,349	29	32	2,736	122,223,035	37,685,151
50,000		60,000	107	21	734	857	13	10	1,742	95,351,840	31,596,783
60,000		75,000	91	16	779	634	23	10	1,553	104,014,390	35,827,080
75,000		100,000	64	17	554	726	12	9	1,382	118,901,306	42,863,666
Over		100,000	101	11	643	1,014	22	15	1,806	333,121,124	135,949,061
Totals			10,087	3,041	12,816	20,428	587	719	47,678	1,416,626,759	419,187,995

INCOME TAX 1995-96

TABLE IDS15

Interest paid on home loans - (a) deductions from income and (b) 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	Amount of deduction £	Reduction in Tax £	Number of cases	Amount of deduction £	Reduction in Tax £	Number of cases	Amount of deduction £	Reduction in Tax £	Number of cases	Amount of deduction £
-	3,000	1,145	1,090,449	14	1,060	793,556	239	1,076	767,028	6,267	2,981	2,349,765	1,762
3,000	4,000	477	475,288	750	523	482,794	587	423	357,463	3,724	1,094	904,784	135
4,000	5,000	467	194,802	44,790	665	274,544	52,106	523	502,452	5,527	1,482	1,221,001	9,338
5,000	6,000	862	474,432	122,852	1,078	553,847	120,581	665	668,851	5,723	2,146	1,855,655	18,630
6,000	7,000	1,004	561,997	153,380	1,517	709,127	193,585	920	1,012,931	6,224	2,717	2,557,491	24,495
7,000	8,000	1,113	665,865	182,874	1,828	939,568	263,595	947	919,482	13,148	2,964	2,334,503	53,495
8,000	9,000	1,373	798,380	219,772	2,065	1,113,970	309,854	1,157	680,185	92,893	3,373	1,829,063	209,582
9,000	10,000	1,599	951,295	264,115	2,397	1,322,684	369,024	1,544	836,562	206,970	3,677	1,799,354	401,791
10,000	12,500	5,311	3,104,203	861,541	7,109	4,106,971	1,148,687	4,947	2,907,686	790,724	10,872	5,216,366	1,401,109
12,500	15,000	5,794	3,729,509	1,037,839	6,316	4,048,232	1,126,942	6,574	3,903,696	1,070,168	11,764	5,869,432	1,610,065
15,000	17,500	5,161	3,430,110	951,204	5,643	3,904,236	1,082,570	8,156	5,067,730	1,395,360	12,635	6,577,019	1,806,099
17,500	20,000	4,358	3,081,812	852,890	5,471	3,884,198	1,071,462	9,638	6,263,925	1,729,035	12,262	6,584,378	1,812,276
20,000	25,000	6,320	4,560,019	1,257,839	6,832	4,690,074	1,287,576	21,824	15,068,802	4,166,387	22,087	12,560,397	3,452,603
25,000	30,000	3,253	2,400,143	659,488	2,787	1,886,121	519,276	20,117	14,936,802	4,143,965	14,710	9,049,055	2,496,814
30,000	35,000	1,629	1,241,133	340,071	1,062	759,765	208,110	15,031	12,088,201	3,349,882	8,021	5,553,469	1,526,214
35,000	40,000	793	604,189	165,172	381	293,858	80,145	10,557	9,000,593	2,492,385	4,613	3,500,994	963,749
40,000	50,000	648	514,579	139,932	307	227,401	61,863	12,575	11,127,501	3,085,002	5,095	4,246,105	1,164,537
50,000	60,000	254	207,509	56,357	101	85,888	23,210	4,825	4,480,908	1,236,002	2,295	2,145,011	586,786
60,000	75,000	183	148,081	40,171	73	62,289	16,858	2,478	2,615,645	715,094	1,662	1,650,153	451,440
75,000	100,000	114	94,582	25,516	40	32,132	8,773	1,289	1,426,035	391,417	1,282	1,362,880	369,761
Over	100,000	118	95,734	25,939	23	19,244	5,194	900	1,054,964	285,708	1,341	1,527,091	412,189
Totals		41,976	28,424,106	7,402,508	47,278	30,190,493	7,950,236	126,166	95,687,439	25,191,603	129,073	80,693,962	18,772,871

See note about this table on page 67.

INCOME TAX 1995-96
TABLE IDS15 contd.

Interest paid on home loans - (a) deductions from income and (b) 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	Amount of deduction £	Reduction in Tax £	Number of cases	Amount of deduction £	Reduction in Tax £	Number of cases	Amount of deduction £
-	3,000	66	24,874	52	44,191	-	6,396	5,069,863	8,334		
3,000	4,000	45	24,527	3	51,274	257	2,739	2,296,130	5,456		
4,000	5,000	114	22,757	2,607	58,909	10,687	3,639	2,274,464	125,055		
5,000	6,000	131	21,707	4,727	62,854	13,787	5,249	3,637,346	286,299		
6,000	7,000	75	16,668	4,090	67,531	17,099	6,638	4,925,744	398,873		
7,000	8,000	86	18,920	5,069	67,912	18,412	7,282	4,946,249	536,593		
8,000	9,000	98	21,052	5,133	61,901	16,943	8,351	4,504,550	854,176		
9,000	10,000	92	20,071	5,417	55,364	15,282	9,550	4,985,328	1,262,599		
10,000	12,500	181	47,095	12,818	141,703	37,976	28,916	15,524,022	4,252,854		
12,500	15,000	201	52,422	14,448	100,469	27,376	30,991	17,703,758	4,886,839		
15,000	17,500	171	44,390	12,083	91,151	25,465	32,026	19,114,635	5,272,783		
17,500	20,000	143	36,235	9,847	73,275	19,901	32,054	19,923,822	5,495,411		
20,000	25,000	233	79,233	22,201	102,118	28,242	57,535	37,060,642	10,214,849		
25,000	30,000	175	71,002	19,608	79,818	21,885	41,201	28,422,941	7,861,036		
30,000	35,000	122	49,648	13,546	45,051	12,274	25,958	19,737,266	5,450,098		
35,000	40,000	51	26,089	7,026	17,870	4,807	16,432	13,443,592	3,713,285		
40,000	50,000	45	24,717	6,821	12,399	3,339	18,697	16,152,700	4,461,494		
50,000	60,000	24	17,938	4,837	5,070	1,368	7,507	6,942,324	1,908,560		
60,000	75,000	18	16,077	4,337	3,297	889	4,419	4,495,541	1,228,789		
75,000	100,000	12	7,912	2,133	3,483	940	2,741	2,927,023	798,539		
Over	100,000	13	8,494	2,291	1,742	470	2,399	2,707,268	731,791		
Totals		2,096	651,825	159,095	1,147,379	277,400	350,720	236,795,203	59,753,712		

See note about this table on page 67.

INCOME TAX 1995-96

TABLE IDS16

Medical Insurance - (a) deductions from income and (b) 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	Amount of deduction	Reduction in Tax	Number of cases	Amount of deduction	Reduction in Tax	Number of cases	Amount of deduction	Reduction in Tax	
	£	£	£		£	£		£	£		£	£	
-	3,000	1,331	161,310	200	1,439	152,263	129	404	93,482	2,245	453,473	1,933	
3,000	4,000	905	128,504	9,099	690	83,356	5,507	223	52,599	846	197,727	353	
4,000	5,000	1,527	222,760	53,172	1,264	142,692	32,595	299	70,300	2,555	272,020	3,096	
5,000	6,000	1,450	206,539	53,361	1,556	183,879	45,169	350	83,016	1,629	385,433	6,061	
6,000	7,000	1,323	183,040	47,907	1,798	206,542	52,915	472	121,815	1,478	398,892	7,048	
7,000	8,000	1,339	184,676	48,604	2,166	253,879	66,463	545	138,897	2,166	600,017	52,107	
8,000	9,000	1,388	197,551	52,667	2,489	292,368	77,089	790	198,689	3,169	812,748	153,754	
9,000	10,000	1,420	189,850	50,483	3,257	393,721	103,262	1,162	282,692	4,106	1,024,615	251,141	
10,000	12,500	4,519	572,188	151,623	10,300	1,176,892	310,776	3,346	836,454	11,925	3,046,332	805,456	
12,500	15,000	5,067	606,996	161,063	10,108	1,167,251	308,294	4,357	1,103,439	12,054	3,169,459	847,438	
15,000	17,500	4,938	611,054	162,293	8,878	1,044,331	276,297	5,344	1,343,590	12,060	3,291,266	881,387	
17,500	20,000	4,759	600,923	159,744	8,214	991,476	262,665	6,419	1,604,440	12,282	3,412,100	913,292	
20,000	25,000	8,027	1,108,723	294,965	10,216	1,289,307	341,913	17,143	4,408,694	26,407	8,004,521	2,146,256	
25,000	30,000	4,307	637,938	169,936	3,962	534,432	141,872	18,818	5,249,137	19,510	6,475,546	1,736,915	
30,000	35,000	2,042	319,504	85,070	1,444	200,362	53,224	15,523	4,530,624	10,693	3,759,367	1,009,131	
35,000	40,000	1,000	165,358	44,168	483	75,447	20,138	11,338	3,464,618	6,182	2,353,027	631,298	
40,000	50,000	808	147,542	39,372	392	66,800	17,818	13,887	4,562,541	6,729	2,801,697	752,924	
50,000	60,000	333	70,979	19,005	129	24,976	6,696	5,468	2,010,714	2,977	1,382,690	372,116	
60,000	75,000	247	60,517	16,275	92	21,722	5,834	2,828	1,147,951	2,267	1,178,846	317,489	
75,000	100,000	156	48,614	13,100	49	13,570	3,654	1,522	727,163	1,794	1,043,304	280,974	
Over	100,000	181	66,152	17,839	31	7,961	2,144	1,236	725,910	1,984	1,329,944	358,086	
Totals		47,067	6,490,718	1,649,946	68,957	8,323,227	2,134,454	111,474	32,756,765	8,641,307	143,676	45,393,024	11,528,255

See note about this table on page 67.

INCOME TAX 1995-96

TABLE IDS16 contd.

Medical Insurance - (a) deductions from income and (b) 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	Amount of deduction	Reduction in Tax	Number of cases	Amount of deduction	Reduction in Tax	Number of cases	Amount of deduction	Reduction in Tax
£	£		£	£		£	£		£	£
-	3,000	197	27,992	57	466	70,108	284	6,082	958,628	4,697
3,000	4,000	168	25,936	205	516	74,183	547	3,348	562,305	17,184
4,000	5,000	235	34,094	5,129	1,106	138,773	23,003	5,604	880,639	119,550
5,000	6,000	399	49,217	11,869	1,390	180,288	41,441	6,774	1,088,372	160,648
6,000	7,000	302	44,157	10,791	1,531	207,750	50,991	6,904	1,162,196	171,642
7,000	8,000	373	58,703	15,230	1,838	258,852	67,046	8,427	1,495,024	261,794
8,000	9,000	370	55,029	14,395	1,908	282,621	74,348	10,114	1,839,006	409,859
9,000	10,000	400	63,362	16,632	1,612	259,725	68,178	11,957	2,213,965	559,979
10,000	12,500	909	151,071	39,674	3,014	529,980	139,919	34,013	6,312,917	1,670,473
12,500	15,000	841	153,538	40,749	1,965	362,033	95,380	34,392	6,562,716	1,749,045
15,000	17,500	641	125,076	33,133	1,300	257,594	68,087	33,161	6,672,911	1,781,586
17,500	20,000	506	100,440	26,699	902	189,702	50,050	33,082	6,899,081	1,843,239
20,000	25,000	677	152,151	40,695	1,091	246,167	65,861	63,561	15,209,563	4,072,348
25,000	30,000	453	117,957	31,597	596	140,221	37,645	47,646	13,155,231	3,525,790
30,000	35,000	271	79,134	21,251	313	90,422	24,303	30,286	8,979,413	2,408,108
35,000	40,000	139	42,581	11,451	185	52,910	14,228	19,327	6,153,941	1,650,573
40,000	50,000	131	39,972	10,747	142	43,747	11,617	22,089	7,662,299	2,056,715
50,000	60,000	56	21,708	5,848	57	19,399	5,231	9,020	3,530,466	949,094
60,000	75,000	44	19,788	5,334	45	15,769	4,253	5,523	2,444,593	658,093
75,000	100,000	29	10,694	2,882	36	14,556	3,927	3,586	1,857,901	500,351
Over	100,000	36	19,199	5,180	36	17,332	4,676	3,504	2,166,498	583,761
Totals		7,177	1,391,799	349,549	20,049	3,452,132	851,016	398,400	97,807,665	25,154,528

See note about this table on page 67.

INCOME TAX 1995-96

TABLE IDS17

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			Married Couples - one earning				
	From £	To £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £
-	3,000		59,894	97,712,001	23,330,838	54,193	86,027,889	21,681,910	5,264	9,879,518	1,655,806	12,242	23,690,185	2,927,802
3,000	4,000		19,816	69,399,805	18,216,893	18,475	64,637,717	16,926,643	4,068	14,304,264	2,586,240	12,092	42,740,447	6,310,997
4,000	5,000		19,634	88,262,851	23,408,887	18,517	83,314,095	21,920,867	4,400	19,821,260	4,138,387	13,426	60,481,200	10,792,161
5,000	6,000		19,052	104,708,533	27,839,125	18,251	100,303,298	26,387,123	4,759	26,194,835	5,930,757	13,342	73,352,503	15,377,637
6,000	7,000		18,498	120,414,587	32,019,396	17,994	116,943,153	30,807,222	5,143	33,459,536	8,057,290	12,724	82,685,456	18,923,438
7,000	8,000		18,623	139,639,405	37,193,488	16,354	122,576,423	32,288,005	5,235	39,260,388	9,714,360	12,223	91,694,724	22,256,666
8,000	9,000		17,964	152,763,075	40,690,273	15,567	132,265,917	34,881,123	5,495	46,710,478	11,779,219	11,779	100,169,471	25,098,378
9,000	10,000		15,619	148,110,257	41,280,614	12,521	118,611,068	32,717,715	5,694	54,157,433	13,785,966	11,426	108,517,048	27,794,443
10,000	12,500		29,678	332,111,094	102,330,906	22,714	254,387,054	77,833,286	15,225	171,342,922	44,060,078	25,842	289,890,776	76,008,429
12,500	15,000		20,072	274,067,582	92,668,162	16,595	226,977,372	76,276,221	15,784	217,048,377	56,195,733	22,885	314,038,441	84,032,306
15,000	17,500		12,648	204,333,381	73,291,256	11,378	183,875,971	65,593,349	16,220	263,740,368	68,521,689	20,043	325,152,117	88,278,528
17,500	20,000		8,869	165,657,531	61,971,385	6,736	125,490,912	46,782,902	15,914	297,749,915	80,614,268	17,995	336,036,665	94,780,012
20,000	25,000		9,821	217,381,848	84,730,645	7,022	154,563,350	60,084,631	24,307	543,460,288	164,959,598	21,301	473,326,326	147,923,016
25,000	30,000		4,045	109,905,212	44,545,779	2,345	63,592,925	25,719,369	16,622	454,600,693	152,181,520	10,990	299,611,496	101,921,458
30,000	35,000		1,913	61,415,955	25,523,192	845	27,130,169	11,242,744	11,082	358,282,990	127,774,269	6,537	211,358,454	76,119,118
35,000	40,000		898	33,390,509	14,148,572	384	14,271,891	6,007,169	7,774	290,163,665	108,265,644	4,003	149,388,816	56,002,406
40,000	50,000		801	35,453,952	15,253,761	333	14,663,010	6,272,909	7,789	343,423,335	133,701,607	4,369	193,557,734	75,460,007
50,000	60,000		332	18,166,334	7,991,311	120	6,556,869	2,883,451	2,833	153,745,875	62,340,078	2,212	120,662,520	48,844,137
60,000	75,000		270	18,027,959	8,000,110	86	5,721,020	2,540,448	1,826	121,090,528	50,703,301	1,825	121,615,959	50,627,535
75,000	100,000		170	14,586,113	6,479,263	47	3,944,433	1,792,701	1,026	87,854,083	37,833,898	1,491	127,336,435	54,634,219
Over	100,000		207	38,404,276	17,640,702	36	6,614,974	2,927,594	986	166,729,615	74,857,347	1,726	293,979,315	130,768,209
Totals			278,824	2,443,912,254	798,554,561	240,513	1,912,469,505	603,567,383	177,446	3,713,020,362	1,219,657,053	240,473	3,839,286,082	1,214,880,903

INCOME TAX 1995-96

TABLE IDS17 contd.

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

Range of Taxable Income		Widowers			Widows			Totals		
		From £	To £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £	Number of cases
-	3,000	4,083	6,508,868	1,475,298	17,064	24,596,882	6,164,593	152,740	248,415,343	57,236,248
3,000	4,000	942	3,284,748	853,004	4,037	14,002,577	3,641,110	59,430	208,369,557	48,534,887
4,000	5,000	855	3,840,190	1,001,099	3,646	16,308,328	4,271,115	60,478	272,027,921	65,532,517
5,000	6,000	880	4,843,119	1,276,064	2,610	14,282,396	3,730,627	58,894	323,684,683	80,541,334
6,000	7,000	706	4,576,080	1,211,245	1,882	12,186,913	3,185,303	56,947	370,265,723	94,203,895
7,000	8,000	647	4,850,805	1,281,283	1,618	12,129,917	3,178,792	54,700	410,151,662	105,912,594
8,000	9,000	586	4,981,491	1,314,101	1,399	11,858,605	3,095,672	52,790	448,749,036	116,858,765
9,000	10,000	545	5,167,970	1,423,338	1,122	10,641,414	2,903,167	46,927	445,205,189	119,905,243
10,000	12,500	1,181	13,171,407	4,007,577	1,937	21,641,547	6,497,896	96,577	1,082,544,798	310,738,172
12,500	15,000	744	10,195,280	3,419,843	1,213	16,570,230	5,458,508	77,293	1,058,897,280	318,050,774
15,000	17,500	573	9,231,912	3,290,932	787	12,743,975	4,459,690	61,649	999,077,724	303,435,444
17,500	20,000	406	7,615,388	2,826,775	588	10,981,691	3,961,971	50,508	943,532,101	290,937,314
20,000	25,000	534	11,884,595	4,611,894	755	16,780,287	6,362,976	63,740	1,417,396,692	468,672,759
25,000	30,000	289	7,875,564	3,162,656	330	8,971,843	3,545,230	34,621	944,557,732	331,076,012
30,000	35,000	159	5,104,355	2,103,580	191	6,179,809	2,455,416	20,727	669,471,731	245,218,319
35,000	40,000	86	3,210,195	1,343,011	106	3,961,823	1,583,317	13,251	494,386,897	187,350,120
40,000	50,000	85	3,780,404	1,602,836	89	3,940,113	1,555,273	13,466	594,818,547	233,846,394
50,000	60,000	41	2,226,903	956,644	53	2,890,001	1,172,344	5,591	304,248,501	124,187,964
60,000	75,000	46	3,110,519	1,364,601	35	2,346,776	937,272	4,088	271,912,761	114,173,268
75,000	100,000	21	1,784,633	802,475	28	2,366,714	967,737	2,783	237,872,411	102,510,293
Over	100,000	31	5,347,403	2,425,232	44	7,853,383	3,250,510	3,030	518,928,965	231,869,594
Totals		13,440	122,591,825	41,753,489	39,534	233,235,221	72,378,520	990,230	12,264,515,249	3,950,791,910

INCOME TAX 1995-96

TABLE IDS18

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

Income Tax Rates	Single males			Single females			Married couples - both earning			Married couples-one earning		
	Number of cases	Income £	Tax £	Number of Cases	Income £	Tax £	Number of Cases	Income £	Tax £	Number	Income £	Tax £
Marginal Relief	25,412	38,852,696	7,282,558	6,718	8,715,081	1,573,318	12,257	56,383,222	10,013,876	50,381	251,242,073	42,943,605
27%	134,887	622,356,172	165,603,643	140,257	593,467,082	155,845,423	69,776	758,298,140	195,284,868	102,531	1,068,891,832	277,481,742
48%	118,525	1,782,703,386	625,668,360	93,538	1,310,287,343	446,148,642	95,413	2,898,339,001	1,014,358,309	87,561	2,519,152,177	894,455,556
Totals	278,824	2,443,912,254	798,554,561	240,513	1,912,469,505	603,567,383	177,446	3,713,020,362	1,219,657,053	240,473	3,839,286,082	1,214,880,903

INCOME TAX 1995-96

TABLE IDS18 contd.

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

Income Tax Rates	Widowers			Widows			Totals		
	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £	Number of Cases	Income £	Tax £
Marginal Relief	1,845	3,147,743	584,035	2,022	3,534,736	640,807	98,635	361,875,550	63,038,199
27%	6,490	26,754,084	7,033,212	29,407	95,042,141	24,824,417	483,348	3,164,809,450	826,073,305
48%	5,105	92,689,998	34,136,242	8,105	134,658,344	46,913,296	408,247	8,737,830,250	3,061,680,405
Totals	13,440	122,591,825	41,753,489	39,534	233,235,221	72,378,520	990,230	12,264,515,249	3,950,791,910

Table IDS19
Income Tax Computation for 1994-95 and 1995-96

	1994-95 £ million	1995-96 £ million
<u>Gross Income</u>		
Schedule E/PAYE	13,887.9	15,084.5
Schedule E/Non-PAYE	115.0	135.9
Total Schedule E	14,002.9	15,220.4
Schedule D etc.	3,240.2	3,629.1
Schedule F	91.7	94.7
(a) <u>Gross income total</u>	17,334.8	18,944.2
(b) <u>Reductions</u>		
Capital Allowances	281.6	324.1
Other	744.9	655.4
Total reductions (b)	1,026.5	979.4
(c) <u>Total income (a)-(b)</u>	16,308.4	17,964.8
(d) <u>Exempted under exemption limits</u>	562.2	521.9
(e) <u>Personal allowances</u>		
Married persons	1,932.2	2,118.1
Single/widowed	1,529.9	1,719.5
One parent family	71.8	98.2
PAYE allowance	790.1	833.0
PRSI allowance	192.1	99.7
Dependant relative	2.8	2.8
Age allowance	22.2	23.1
Medical Insurance	171.6	97.8
Other	156.4	186.0
Total (e)	4,869.2	5,178.1
(f) <u>Taxable (c)-[(d)+(e)]</u>	10,877.0	12,264.8
(g) <u>Tax due</u>	3,606.5	4,044.5
(h) <u>Relief allowed at standard rate (in tax terms)</u>	25.0	84.9
(i) <u>Double taxation relief</u>	7.9	8.7
(j) <u>Net tax due (g)-[(h)-(i)]</u>	3,573.6	3,950.9
(k) <u>Average effective rate of tax levied on each pound of total income</u>	21.9%	22.0%

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

Corporation Tax

- **Table CT1 Exchequer receipt and net receipt**

Corporation Tax was introduced in the Corporation Tax Act of 1976.

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.

The rate of corporation tax is 36 per cent with effect from 1 April 1997 (with a rate of 28 per cent for income up to £50,000 for accounting periods after 31 March 1997). 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 per cent of the tax ultimately found to be due for an accounting period is payable within six months of the end of a company's accounting period. The return of income must be filed within nine months of the end of the accounting period. Any balance of tax payable is due within one month of the date of the assessment.

Where an Irish resident company makes a distribution (normally a dividend), it is required to pay an amount of corporation tax known as advance corporation tax (ACT) equal to the amount of the tax credit which attaches to the distribution.

Profits derived from certain activities carried on within the State are chargeable to corporation tax at an effective rate of 10 per cent. A list of qualifying activities for this rate, together with a more detailed description of this tax, is to be found in "Leaflet No. 3", an explanatory leaflet available from the Office of the Revenue Commissioners, Direct Taxes Policy and Legislation Division, Dublin Castle, Dublin 2.

Table CT1

Corporation Tax

Exchequer receipt and net receipt

	<i>Exchequer Receipt</i> £	<i>Net Receipt</i> £
1992	739,131,000	738,738,516
1993	951,700,000	952,871,893
1994	1,139,999,000	1,140,700,467
1995	1,145,761,000	1,148,388,610
1996	1,425,855,000	1,428,215,760
1997	1,698,708,000	1,697,136,030

Corporation Tax - Net Receipt



Corporation Tax Distribution Statistics

- **Table CTS1.** Corporation Tax Statistics. Distribution of Incomes and Tax for accounting periods ended in 1996-97.
- **Table CTS2.** Corporation Tax Statistics. Distribution of selected allowances, reliefs and deductions for accounting periods ended in 1996-97.
- **Table CTS3.** Corporation Tax for accounting periods ended in 1996-97.

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 1996-97 statistics were taken from the live corporation tax file on 20 May, 1998.

The reference period for the corporation tax statistics

Unlike income tax, there is no set year for corporation tax. Corporation tax is assessed on profits calculated by reference to a company's own accounting period. For the sake of consistency with the existing income tax-based income distribution statistics the corporation tax statistics have been compiled by reference to a basis period of accounting periods ended between 1 April and the following 31 March. The corporation tax statistics presented in this report are for 1996-97 accounting periods and cover all companies with returns on the live file for accounting periods ended between 1 April, 1996 and 31 March, 1997.

The income classifier used in the statistics

The two main income concepts on which the corporation tax statistics are based are "adjusted profits" and "Net Case I" income. The two are related. Adjusted profits are the trading profits from a company's accounts, plus expenses not allowable for tax, plus accounting depreciation. In essence, Net Case I income is adjusted profits minus tax depreciation. In Tables CTS1 and CTS2 the statistics are classified by ranges of Net Case I income.

Corporation tax rates

The rate of corporation tax was 38 per cent, with a rate of 30 per cent applying to the first £50,000 of a company's (or group's) annual income. The 30 per cent scheme applies as respects profits arising after 31 March, 1996. Profits are calculated by reference to company accounting periods.

A note on abbreviations and headings used in the tables

In Table CTS1 the term "ACT Due" refers to advance corporation tax. In calculating corporation tax due, credit is given for any ACT already paid. The heading "Main CT Due" refers to corporation tax payable over and above any ACT already paid. This is why ACT appears as a relief in Table CTS3. Also, in table CTS3, a total tax amount is shown including ACT, WHT and IT. The terms WHT and IT refer to withholding tax on professional fees and income tax, respectively. They are included to show the overall tax liability of the companies.

Table CTS1

Table CTS1 shows all the items on the corporation tax return form CT1 for accounting periods ending in 1996-97 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 net Case I, net Case V, net income chargeable to tax or tax less reliefs, the corporation tax calculation resets the negative value to zero. For example, the deduction of £4,432.6 million of capital allowances, losses forward and miscellaneous reliefs from the combined adjusted profits plus balancing charges plus investment income total of £13,821.4 million would produce an apparent sum of £9,388.8 million for net Case I income - in fact, the actual net Case I figure is £10,469.8 million. Companies are not always able to absorb the full amount of allowances and reliefs available to them.

CORPORATION TAX STATISTICS, 1996-97

Table CTS1 - Distribution Of Incomes and Tax

<i>Range of Net Case 1 Income</i>		<i>Adjusted Profits</i>	<i>Net Case 1</i>	<i>Net Case V (Rent)</i>	<i>Total Income</i>	<i>Capital Gains</i>	<i>Net Inc. charged to Tax</i>	<i>Gross Tax Due</i>	<i>Main CT Due</i>	<i>ACT Due</i>	<i>Total Due (ACT + CT)</i>	<i>Repayments</i>
Negative or Nil	No. Amnt.(£m)	7,976 1,314.8	31,700 Neg	2,436 83.5	8,042 567.9	399 240.0	5,457 263.9	6,137 195.7	5,417 102.0	605 32.1	7,509 123.7	1,939 10.4
£1 - £25,000	No. Amnt.(£m)	13,610 186.8	13,748 100.4	504 5.8	13,748 116.0	86 3.8	13,306 109.1	13,331 39.5	12,877 32.1	270 1.3	13,340 31.0	445 2.4
£25,001 - £50,000	No. Amnt.(£m)	2,886 143.3	2,894 103.9	209 1.8	2,894 114.8	32 2.4	2,807 106.3	2,813 38.1	2,716 27.9	162 1.3	2,815 28.4	91 0.8
£50,001 - £75,000	No. Amnt.(£m)	1,359 109.8	1,367 83.9	112 1.2	1,367 88.4	19 0.4	1,335 83.7	1,337 30.2	1,301 21.0	98 0.4	1,338 21.1	35 0.4
£75,001 - £100,000	No. Amnt.(£m)	771 84.2	775 66.9	87 1.1	775 70.5	16 0.3	739 64.7	742 23.7	724 17.1	51 0.4	741 17.3	16 0.2
£100,001 - £200,000	No. Amnt.(£m)	1,347 257.1	1,355 192.0	144 3.4	1,355 206.3	20 1.1	1,290 186.4	1,297 70.3	1,273 45.3	150 1.4	1,289 46.5	14 0.2
£200,001 - £300,000	No. Amnt.(£m)	630 195.6	630 154.9	73 1.9	630 179.1	16 15.4	587 147.2	590 61.5	573 36.1	92 2.1	591 38.1	13 0.1
£300,001 - £400,000	No. Amnt.(£m)	354 153.4	355 122.4	44 0.5	355 127.4	6 0.5	337 114.2	338 43.3	331 25.0	55 1.3	335 26.3	1 Neg
£400,001 - £500,000	No. Amnt.(£m)	254 233.7	256 114.6	24 0.3	256 118.8	6 0.3	248 109.1	248 41.5	239 23.7	36 1.1	243 24.6	4 0.2
£500,001 - £600,000	No. Amnt.(£m)	159 109.8	160 87.6	16 0.4	160 91.4	1 Neg	150 79.6	151 30.6	144 15.8	28 0.9	148 16.7	2 Neg
£600,001 - £700,000	No. Amnt.(£m)	111 96.6	112 72.7	18 0.6	112 75.9	3 0.5	107 66.3	107 25.1	101 13.2	26 0.9	103 14.1	0 Neg
£700,001 - £800,000	No. Amnt.(£m)	83 76.8	83 62.3	9 0.3	83 64.1	1 Neg	82 59.9	82 23.0	80 11.1	14 1.0	81 12.1	1 Neg
£800,001 - £900,000	No. Amnt.(£m)	87 88.5	87 74.3	14 2.3	87 78.3	5 0.3	77 65.9	78 25.4	75 15.2	21 0.7	77 15.9	1 Neg
£900,001 - £1,000,000	No. Amnt.(£m)	73 101.9	73 69.2	9 0.4	73 72.2	0 Neg	70 63.4	70 24.2	69 12.7	10 1.1	70 13.7	1 Neg
£1,000,001 - £5,000,000	No. Amnt.(£m)	670 1,794.5	671 1,479.7	80 5.6	671 1,598.7	13 21.9	635 1,377.3	637 532.6	613 227.1	101 13.6	625 240.2	6 0.5
£5,000,001 - £10,000,000	No. Amnt.(£m)	152 1,421.3	152 1,058.5	28 2.8	152 1,083.5	3 0.2	147 996.7	148 378.8	147 125.6	29 11.3	147 136.9	0 Neg
Over £10,000,000	No. Amnt.(£m)	177 7,359.0	177 6,626.6	30 5.3	177 6,666.8	6 32.4	174 6,110.4	174 2,340.0	170 706.5	31 72.1	174 778.5	3 0.1
All Cases	No. Amnt.(£m)	30,699 13,727.2	54,595 10,469.8	3,837 117.3	30,937 11,319.9	632 319.6	27,548 10,003.9	28,280 3,923.6	26,850 1,457.3	1,779 143.1	29,626 1,585.1	2,572 15.3

"Neg" means negligible - where amount did not round up to £0.1 million

CORPORATION TAX STATISTICS, 1996-97

Table CTS2 - Distribution of selected allowances, reliefs and deductions.

Range of Net Case 1 Income		Capital Allowances		Losses Carried Forward	Deductions From Total Income & gains	Manufacturing Relief	Double Taxation	Other Tax Relief	With- holding Tax Credit	Income Tax Credit
		Machinery & Plant	Buildings							
Negative or Nil	No. Amnt.(£m)	11,648 1,591.5	1,374 170.5	6,475 595.9	3,997 315.5	11 2.4	44 44.6	160 12.1	383 2.6	4,108 15.6
£1 - £25,000	No. Amnt.(£m)	9,750 48.8	821 4.3	2,580 28.5	771 7.7	1,805 4.2	21 Neg	27 Neg	569 3.8	2,585 1.0
£25,001 - £50,000	No. Amnt.(£m)	2,295 26.7	287 3.2	304 8.0	229 8.5	784 6.7	10 0.2	17 0.1	190 2.3	866 0.7
£50,001 - £75,000	No. Amnt.(£m)	1,106 19.7	164 2.3	103 3.5	114 4.8	467 7.0	8 0.1	12 Neg	92 1.5	455 0.4
£75,001 - £100,000	No. Amnt.(£m)	639 12.9	96 1.9	46 1.2	95 5.8	252 5.2	3 Neg	3 Neg	40 0.8	264 0.3
£100,001 - £200,000	No. Amnt.(£m)	1,103 48.9	248 5.5	82 10.8	215 20.1	589 20.7	9 0.4	14 0.4	50 1.2	486 0.9
£200,001 - £300,000	No. Amnt.(£m)	512 34.0	173 4.0	29 2.3	150 32.9	317 19.1	11 1.8	10 0.2	28 0.4	226 0.9
£300,001 - £400,000	No. Amnt.(£m)	280 24.7	88 2.4	19 4.1	78 13.2	182 15.2	3 0.2	8 0.2	16 0.5	95 0.3
£400,001 - £500,000	No. Amnt.(£m)	206 113.3	62 3.6	18 2.9	53 9.7	146 15.2	6 0.2	5 Neg	7 0.5	67 0.2
£500,001 - £600,000	No. Amnt.(£m)	129 17.7	48 1.0	7 4.1	46 11.8	101 13.0	1 Neg	2 Neg	4 Neg	54 0.1
£600,001 - £700,000	No. Amnt.(£m)	96 23.0	36 1.5	1 0.3	35 10.1	63 9.6	2 0.2	4 Neg	3 0.2	29 0.1
£700,001 - £800,000	No. Amnt.(£m)	61 11.8	31 1.2	5 1.0	22 4.2	57 9.8	0 Neg	1 Neg	4 0.6	28 0.1
£800,001 - £900,000	No. Amnt.(£m)	72 10.6	17 0.5	2 0.5	29 12.4	46 8.6	0 Neg	4 0.2	1 Neg	23 Neg
£900,001 - £1,000,000	No. Amnt.(£m)	60 26.0	25 5.1	4 12.1	19 8.8	46 9.7	1 0.3	1 Neg	1 Neg	20 0.1
£1,000,001 - £5,000,000	No. Amnt.(£m)	468 281.4	187 24.8	32 21.4	208 221.4	479 257.8	16 5.6	48 18.0	18 1.3	103 1.5
£5,000,001 - £10,000,000	No. Amnt.(£m)	104 356.8	52 8.2	4 0.8	48 87.0	129 229.9	7 2.0	25 2.0	4 0.4	17 0.5
Over £10,000,000	No. Amnt.(£m)	138 558.9	74 75.1	4 85.8	68 556.4	151 1,450.2	15 46.6	31 50.8	5 0.3	33 0.5
All Cases	No. Amnt.(£m)	28,667 3,206.6	3,783 315.1	9,715 783.0	6,177 1,330.3	5,625 2,084.3	157 102.2	372 84.1	1,415 16.4	9,459 23.5

"Neg" means negligible - where amount did not round up to £0.1 million.

Table CTS3
Corporation Tax for Accounting Periods Ended in 1996/97

		All Companies	
		£m	
	Adjusted Profits	13,727.2	
Plus	Balancing Charges	89.6	
Plus	Investment Income (section 26)	4.6	
Minus	Capital Allowances (Machinery)	3,206.6	
Minus	Capital Allowances (Buildings)	315.1	
Minus	Miscellaneous Reliefs	127.9	
Minus	Losses Forward	783.0	
<hr/>			
Equals A.	Net Case I Income	10,469.8	
<hr/>			
	Rental Income	150.1	
Plus	Rental Balancing Charge	1.4	
Minus	Capital Allowances (Rental)	51.0	
Minus	Losses (Rental)	36.4	
<hr/>			
Equals B.	Net Rental Income	117.3	
<hr/>			
	Interest	397.0	
Plus	Taxed Interest	54.6	
Plus	Foreign Income	131.7	
Plus	Other taxed Income	10.6	
Plus	Other Untaxed Income	71.3	
Plus	Franked Investment Income	67.6	
Plus	Regrossed Capital Gains	319.6	
<hr/>			
Equals C.	Other Income / Capital Gains	1,052.5	
<hr/>			
D.	Total Income and Gains	11,639.5	(A.+B.+C)
<hr/>			
	Losses	136.7	
Plus	Management Expenses	262.5	
Plus	Excess Capital Allowances	18.8	
Plus	Charges	507.4	
Plus	Group Relief	456.7	
Plus	Residual Deductions from gains	14.3	
<hr/>			
Equals E.	Total Deductions	1,330.3	
<hr/>			
F.	Net Income and gains charged to tax	10,309.2	(D.-E.)
	Of which;		
	Income charged at low rate	221.8	
	Other Income	9,782.0	
	Gains	305.3	
<hr/>			

Table CTS3 (Contd.)
Corporation Tax for Accounting Periods Ended in 1996/97

G.	Low Rate of Tax for First £50,000 of profits	30%	
H.	Standard Rate of Tax	38%	
I.	Corporation Tax	3,900.4	
J.	Income Tax Payable Under Deduction	19.6	
K.	Gross tax due (incl. surcharges)	3,923.6	(I. + J.)
	Manufacturing Relief	2,084.3	
Plus	Double Tax Relief	102.2	
Plus	Other Tax Reliefs	84.1	
Plus	Advance Corporation Tax (Total)	162.3	
Equals L.	Total Reliefs	2,432.8	
M.	Tax less Reliefs	1,497.1	
	Credit for fees withholding tax	16.4	
Plus	Income Tax Credit	23.5	
Plus	Investment Income Credits	15.2	
Equals N.	Total Credits	55.1	
O.	Net Tax payable	1,442.0	(M. - N.)
	Of which;		
	Positive payments	1,457.3	
	Repayments	-15.3	
P.	Current ACT	143.1	
Q.	Overall Tax (including ACT, WHT and IT)	1,625.1	
	Of which;		
	Positive payments	1,640.4	
	Repayments	-15.3	

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.

Capital gains tax is chargeable on the gains arising on the disposal of assets other than that part of a gain which arose in the period prior to 6 April, 1974. Capital gains tax is also chargeable on the transfer of assets abroad in certain circumstances. Any form of property (other than Irish currency) 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, that is, the year ending on 5 April. Self Assessment for capital gains tax for both individuals and companies was introduced with effect from the year of assessment 1990-91.

The rates of tax have varied since the introduction of the tax. For the year 1997-98 there are two rates of tax, one a rate of 40 per cent which applies to the great majority of disposals and which applies irrespective of the length of the period of ownership of the asset and, the other, a special rate of 26 per cent which was introduced by section 66 of the Finance Act, 1994. The 26 per cent rate applies to gains arising on the disposal on or after 6 April, 1994 by an individual of certain shares in an Irish resident trading company. The shares must have been owned by the individual for a period of not less than five years prior to the disposal.

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 rate of capital gains tax - see above.

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 "Leaflet No. 3", an explanatory leaflet which is available from the Office of the Revenue Commissioners, Direct Taxes Policy & Legislation Division, Dublin Castle, Dublin 2.

Table CGT1
Capital Gains Tax

Exchequer receipt and net receipt

	<i>Exchequer Receipt</i> £	<i>Net Receipt</i> £
1992	57,727,000	57,767,385
1993	27,591,000	27,444,368
1994	46,935,000	47,162,388
1995	44,541,000	44,471,256
1996	83,492,000	83,735,258
1997	132,575,000	132,377,215

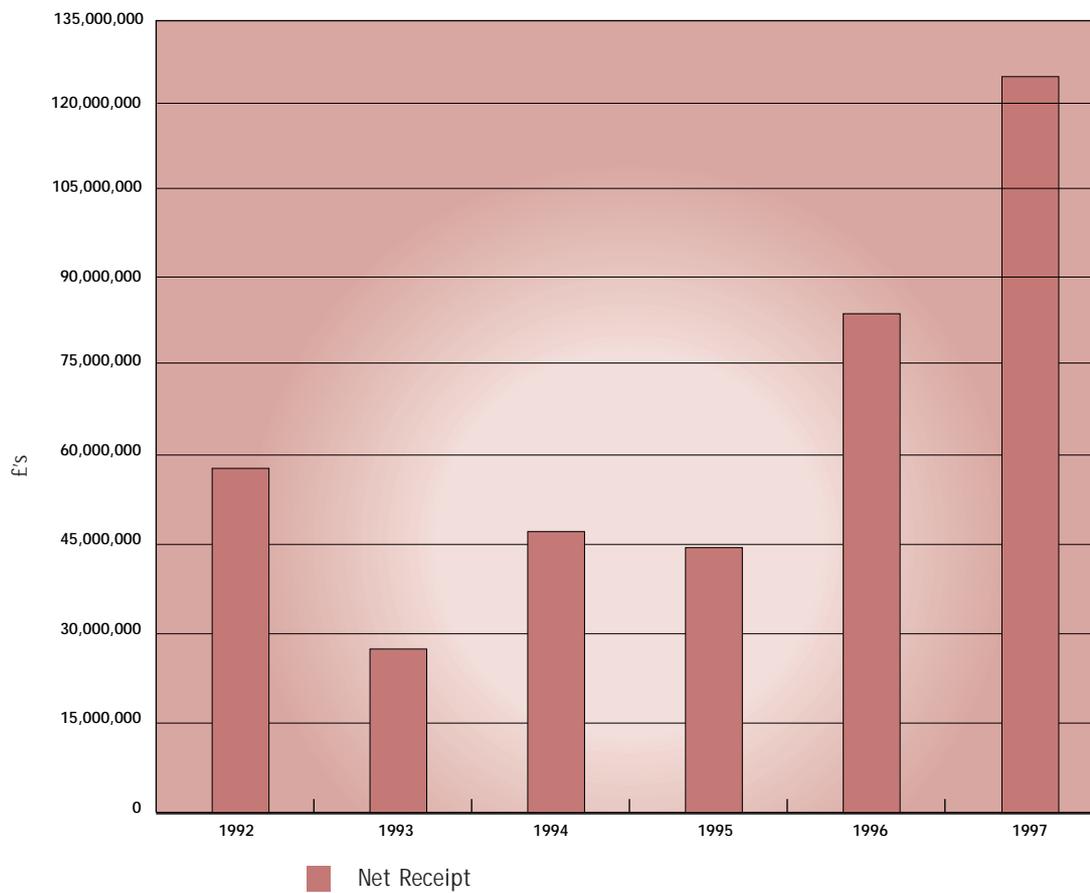


TABLE CGT2**Capital Gains Tax Assessments**

<i>Year</i>	<i>No. of Assessments</i>	<i>Net Tax Payable</i>
		£ million
1992	5,480	52.3
1993	4,396	48.3
1994	5,227	36.0
1995	4,665	39.6
1996	5,876	99.0
1997	5,308	88.0

The significant increase in net tax payable in 1996 is partially attributable to an assessment raised in one large settlement.

Note

The figures in the above table are subject to adjustments in respect of discharges and repayments still to be made.

The figure shown for all years include assessments raised in each year except where, for technical reasons, certain assessments are attributed to earlier years. 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 in the table.

Value Added Tax

- **Table Vat1. Budget estimate, exchequer receipt and net receipt**
- **Table VAT2. Analysis of Net Receipts by Tax Rates**
- **Table VAT3. Number of registrations**
- **Table VAT4. Registrations by trade classification**

VAT is a tax on supplies and importation of most goods and services. Supplies are taxed at all stages of production and distribution. Persons supplying taxable goods or services within the State in the course or furtherance of business are required to register and account for tax if their turnover is in excess of certain limits. Persons whose turnover does not exceed the appropriate limit may register or not, as they choose.

With the formation of the Single Market, liability for VAT also arises for traders and non-taxable entities (e.g. local authorities) in relation to goods acquired in other Member States. In practice, no VAT is payable in the Member State of purchase, but a liability to Irish VAT arises when the goods are brought into the State.

Goods imported from outside the EU are liable to tax on importation at the rate applying to the supply of the same goods within the State. Registered persons who satisfy certain conditions may defer payment of tax at importation to the 15th day of the month following importation.

Registered persons are liable for tax on all taxable goods and services supplied by them within the State. In the case of transactions with other registered persons, invoices showing the tax separately must be issued. Cumulative taxation is avoided by allowing registered persons to deduct the tax borne or payable on their purchases and imports from the tax payable on their supplies. Deduction is allowed in respect of all purchases (including acquisitions from other Member States) and imports, for the purposes of a taxable business, with a few exceptions, mainly motor cars, petrol, meals and entertainment. Export sales are zero rated.

Certain traders who are primarily engaged in making supplies of goods to VAT-registered persons in other Member States or exporting goods to non-EU countries can avail of a facility whereby most supplies (including intra-Community acquisitions and imports) made to them can be zero rated.

The taxable period for VAT is two calendar months. Returns for each two-month period are due between the 10th and 19th of the month following the taxable period. The rates of VAT at the beginning of 1997 were zero, 12.5 per cent and 21 per cent, with a rate of 2.8 per cent applied to livestock, live greyhounds and to the hire of horses. The 2.8 per cent rate was increased to 3.3 per cent with effect from 1 March, 1997.

The rates of VAT which have applied from the introduction of the tax to the end of 1997 are as follows: -

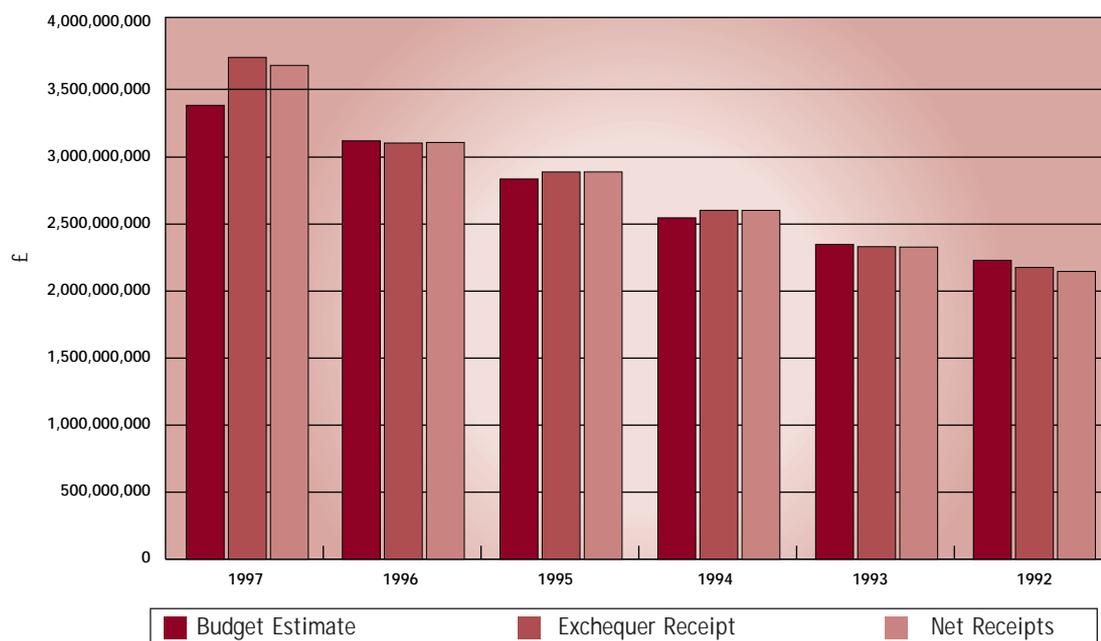
<i>Date</i>	<i>Zero %</i>	<i>Special %</i>	<i>Low %</i>	<i>Standard %</i>	<i>High %</i>
1.11.72	0	11.11(a)	5.26	16.37	30.26
3.9.73	0	11.11(a)	6.75	19.5	36.75
1.3.76	0	-	10	20	35&40(b)
1.3.79	0	-	10	20	-
1.5.80	0	-	10	25	-
1.9.81	0	-	15	25	-
1.5.82	0	-	18	30	-
1.3.83	0	-	23	35	-
1.5.83	0	5,18(d)	23	35	-
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	-

Notes

- (a) The rate of 11.11 per cent 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 per cent rate, the 23 per cent rate had applied to livestock but only on part of the consideration for supplies; this had resulted in an effective rate of 2.0 per cent.
- (d) The 10 per cent rate introduced in 1985 applied almost entirely to goods and services previously liable at the 5,8 and 18 per cent rates.
- (e) The standard rate of 23 per cent introduced in 1985 applied to almost all goods and services previously liable at the 23 and 35 per cent rates.
- (f) The 5 per cent rate applied to electricity only. This rate was increased to 10 per cent from 1 March, 1990.
- (g) The 12.5 per cent rate introduced in 1991 applied to electricity and telecommunication services and certain other goods and services previously liable at the 10 per cent rate.
- (h) The 16 per cent rate introduced in 1992 applied to telecommunications, adult clothing and footwear and certain goods and services previously liable at the 12.5 per cent rate.
- (i) The 10 per cent and the 16 per cent 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 per cent rate continued to apply, where a fixed charge agreement or contract had been entered into before 25 February, 1993.

Table VAT1.

<i>Year</i>	<i>Budget Estimate</i>	<i>Exchequer Receipt</i>	<i>Net Receipts</i>
	<i>£</i>	<i>£</i>	<i>£</i>
1992	2,230,000,000	2,176,598,000	2,176,841,547
1993	2,349,000,000	2,331,834,000	2,328,638,786
1994	2,547,000,000	2,602,799,000	2,602,646,749
1995	2,837,000,000	2,889,415,000	2,889,620,068
1996	3,122,000,000	3,105,085,000	3,109,289,025
1997	3,461,000,000	3,717,955,000	3,706,764,316

**Notes:**

1. The above receipt figures include arrears of turnover and wholesale taxes.
2. The figure of £3,706.7 million includes an amount of £22.5 million due in respect of imports in December, 1996, payment of which was received in January, 1997, and excludes an amount of £26.0 million due in respect of imports in December, 1997 payment of which was deferred until January, 1998.

Table VAT2.**Analysis of Net Receipts by VAT Rates**

<i>Rate of VAT</i>	<i>Payable on Sales</i>	<i>Paid at Importation</i>	<i>Total</i>	<i>Deductible</i>	<i>Net Paid (adjusted)</i>
	<i>£m</i>	<i>£m</i>	<i>£m</i>	<i>£m</i>	<i>£m</i>
Flat Rate	27	-	27	98	-71
Low	1,493	35	1,529	362	1,167
Standard	6,511	407	6,917	4,306	2,611
TOTALS	8,031	442	8,473	4,766	3,707

Note:

The figures shown above are estimates derived from Trading Details supplied by VAT registered Traders.

Table VAT3.**Number of registrations**

Registrations effective on 31.12.96	144,124
New registrations in 1997	<u>19,992</u>
	164,116
Registrations cancelled in 1997	<u>13,174</u>
Registrations effective on 31.12.97	150,942

Table VAT4.**Registrations by trade classification**

<i>Description of category</i>	<i>31 Dec. 1996</i>	<i>31 Dec. 1997</i>
Hotel, guest-houses	1,109	1,011
Catering	2,536	2,210
Entertainments	428	399
Builders	14,542	13,589
Hire-purchase	131	122
Services	34,515	32,204
Grocers	3,728	3,389
Grocery with public house	709	651
Public house	5,806	5,244
" Unprocessed" goods	4,969	4,649
General stores	1,093	1,003
Cakes, tobacco, papers	1,670	1,471
Shoe shops	337	311
Drapers	2,302	2,052
Garages, etc	5,090	4,729
Chemists	1,043	964
Builders ' providers	1,236	1,156
Electrical dealers	1,123	1,018
Jewellers	411	395
Booksellers	618	573
Furniture, etc	787	704
Department stores	64	61
Variety chain stores	61	58
Fuel merchants	462	426
Other distributors	7,370	6,762
Manufacturers	7,109	6,520
Other	44,875	59,271
TOTALS	144,124	150,942

Note:

Traders are classified by reference to the information supplied at the time of registration. Those traders who were registered for turnover tax retained the same classification on the changeover to Value-Added Tax on 1 November, 1972. A trader is classified by reference to their main business activity. Details of all trading activities as shown on returns appear under that one classification. If there is a change in the main business activity, the original trade classification is not normally altered.

Sheriff and Solicitor Enforcement

- Table ENF1 Certificates Issued To Sheriffs In 1997
- Table ENF2 Particulars Of Some Certificates Issued To Sheriffs
- Table ENF3 Details Of Total Judgements Registered
- Table ENF4 Nature Of Business Or Occupation Where Judgements Registered
- Table ENF5 Details Of Some Judgements Registered

ENFORCEMENT BY SHERIFFS

(Notes on Tables ENF1 and ENF2)

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 1997, 63,057 such certificates with a face value of £283,152,000 were issued.
2. More than one certificate may issue in respect of the same person for different taxes due, or for amounts of tax due for different periods.
3. The face value of the certificates of necessity reflects a high degree of estimation, since the taxpayers have failed to respond to earlier demands for correct returns and payments.
4. During 1997, the real liability as distinct from the estimated liability was satisfied in 73% of cases where Sheriff enforcement was completed.
5. The total value of payments made directly to Sheriffs in 1997 was £58m.

JUDGEMENTS REGISTERED BY THE COLLECTOR-GENERAL

(Notes on Tables ENF3, ENF4 and ENF5)

1. In the course of 1997, the number of judgements registered by the Collector-General in respect of tax and interest was 630.
2. The number of cases referred for enforcement by court proceedings in 1997 was 4,179. Judgements are not obtained in all cases where proceedings are taken, as payment can be made before judgement stage is reached. Similarly, not all judgements are registered. Payment can be made after judgement is obtained, in which case registration of that judgement is not then effected.
3. Conclusions should not be drawn from the breakdown of the figures under the various businesses and occupations, as judgements registered are not representative of the total number of cases subject to enforcement action (63,057 enforcement certificates were issued to the Sheriffs in 1997.)
4. The total value of all judgements registered in 1997 was £6,037,274.
5. The total amount collected as a result of Solicitor enforcement in 1997 was £9.9 m.

Table ENF1**Certificates Issued To Sheriffs in 1997**

<i>Tax Type</i>	<i>No.</i>	<i>Value £000</i>
Value Added Tax.	29,145	126,762
PAYE/PRSI.	19,291	105,412
Income Tax.	12,537	38,115
Corporation Tax.	1,718	9,498
Capital Gains Tax.	366	3,365
Totals.	63,057	283,152

Table ENF2**Particulars Of Some Certificates Issued To Sheriffs.**

<i>Nature of Business or Occupation</i>	<i>£</i>	<i>Tax</i>
Building Contractor.	305,235	Value Added Tax.
Warehousing Company.	96,310	
Wine Importer.	53,666	
Newspaper Sales.	34,690	
Motor & Cycle Part Sales.	30,767	
Freight Forwarding.	173,040	PAYE/PRSI
Film Production.	128,720	
Construction Company.	105,870	
Publican.	65,090	
Haulier.	33,450	
Property Development.	30,107	Income Tax.
Cattle Dealer.	23,725	
Sand & Gravel Sales.	18,120	
Draper.	13,502	
Farmer.	12,146	
Electrical Retailer.	33,500	Corporation Tax.
Graphic Art Supplies.	30,883	
Hotel.	28,100	
Engineering.	23,183	
Food Supplier.	21,120	

Table ENF3**Details Of Total Judgements Registered**

<i>Range of Value £</i>	<i>Ltd. Co's</i>	<i>Individual</i>	<i>Total</i>
Less Than 2,000	27	109	136
2,000 - 5,000	47	131	178
5,000 - 10,000	50	109	159
10,000 - 20,000	34	64	98
20,000 - 50,000	22	19	41
50,000 - 100,000	4	9	13
> 100,000	3	2	5
Total	187	443	630

Table ENF4**Nature Of Business Or Occupation Where Judgements Registered**

<i>Ltd. Companies</i>	<i>No.</i>	<i>Individuals</i>	<i>No.</i>
Service Companies.	57	Professionals.	105
Building Contractor.	19	General Contractor.	50
General Contractor.	18	Retailers.	45
General Wholesale.	15	Haulage.	33
Property Development.	13	Building Industry.	31
Printers.	12	General Tradesman.	28
Food Catering.	11	Farmer.	27
Haulage.	11	Food Catering.	25
Motor Trade.	6	Publican.	23
Holiday/Leisure Centres.	6	Motor Trade.	23
Manufacturing.	5	Hairdresser.	13
Finance/Investment.	4	General Services.	13
Plant Hire.	3	Manufacturing.	12
Security.	3	Plant Hire.	3
Other.	4	Other.	12
Total.	187		443

Table ENF5**Details Of Some Judgements Registered**

<i>Nature Of Business Or Occupation</i>	<i>Amount £</i>	<i>Tax</i>
Architect.	98,140	Income Tax.
Farmer.	58,930	
Businessman.	34,386	
Newsagent.	27,162	
Courier.	47,434	Value Added Tax.
Haulage.	33,000	
Builder.	30,000	
Steelworks.	27,410	
Leisure Centre.	198,554	PAYE/PRSI
Computer Sales.	60,097	
Security.	60,000	
Private Investigator.	43,069	
Hotelier.	35,500	
Butcher.	27,720	
Builder.	305,360	VAT/PAYE/PRSI.
Plasterer.	76,595	
Veterinary Surgeon.	22,000	
Builder.	174,968	Corporation Tax/VAT.
Service Co.	29,539	
Finance Co.	27,470	