



# Statistical Report

of the

# Revenue Commissioners

Year Ended 31st December, 1999

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,  
nó tríd an bpost ó  
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## OFFICE OF THE REVENUE COMMISSIONERS STATISTICAL REPORT 1999

### 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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If readers have any comments on, or suggested improvements to the contents of this Statistical Report, it would be appreciated if they would do so to -

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Revenue Commissioners,  
Wicklow House,  
South Great George's St.,  
FREEPOST  
Dublin 2.

If you wish, you can access the Report on the Revenue Web Site @ [www.revenue.ie](http://www.revenue.ie)



## 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, 1999 are given in Table TR1.

Table TR2 contains net receipts of revenue for the year ended 31 December, 1999. 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 1999

Gross Receipts	£	£	Disposal	£	£
Balance on 1 January, 1998		35,257,977			
Gross Receipts of Duties:-			Drawbacks, Repayments, Allowances, etc.		
Customs (including £11,245,106 Duty Deferred under EEC Regulation)	152,094,021		Customs	7,207,163	
Excise	3,321,493,736		Excise	158,560,902	
Capital Acquisitions Tax (including Estate etc. Duties and Wealth Tax)	154,856,996		Capital Acquisitions Tax (including Estate etc. Duties and Wealth Tax)	3,427,608	
Capital Gains Tax	362,015,963		Capital Gains Tax	5,876,053	
Stamp Duties	739,135,345		Stamp Duties	19,930,347	
Residential Property Tax	1,621,466		Residential Property Tax	229,132	
Income Tax (including Income Levy)	6,896,471,983		Income Tax (including Income Levy)	590,462,222	
Corporation Tax (including Corp. Profits Tax)	2,840,457,912		Corporation Tax (including Corp. Profits Tax)	129,371,192	
Value Added Tax (including £46,879,032 Duty Deferred)	6,604,537,590		Value Added Tax	1,691,961,076	
Agricultural Levies, etc. (including £14,876 Duty Deferred)	1,760,090		Agricultural Levies, etc.	—	2,607,025,695
		21,074,445,102	Payments to the Exchequer:-		
			Customs	143,940,000	
			Excise	3,189,403,000	
			Capital Acquisitions Tax (incl. Estate etc. Duties and Wealth Tax)	151,676,000	
			Capital Gains Tax	356,127,000	
			Stamp Duties	719,320,000	
			Residential Property Tax	1,392,000	
			Income Tax (including Income Levy)	6,322,651,000	
			Corporation Tax (including Corp. Profits Tax)	2,709,719,000	
			Value Added Tax	4,878,282,000	
			Agricultural Levies, etc.	—	18,472,510,000
Gross Receipts of Moneys received and collected on behalf of other Departments (including Fee Stamps, £832,785.25)		3,001,769,585	Payments to and on behalf of other Departments in respect of Moneys collected on their behalf (including £1,369,614 to Exchequer in respect of Fee Stamps)		3,008,750,025
Receipts in Aid of Vote (Net)		21,446,375	Payments to Appropriations-in-aid of Vote		21,446,375
			Balance, 31 December, 1999		23,186,944
		<b>24,132,919,039</b>			<b>24,132,919,039</b>

**Table TR2**

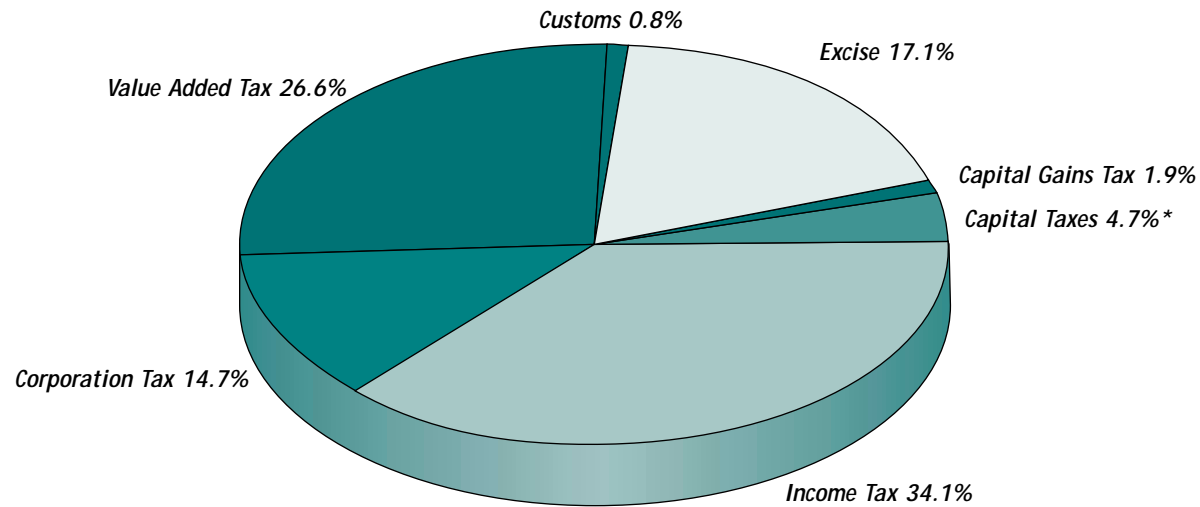
**Net Receipts**

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
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
1998	154,079,320	2,824,786,331	111,712,076	193,081,896	541,170,479	1,438,164	5,741,950,674	2,058,912,141	4,269,789,360	593,226	15,897,513,667
<b>1999</b>	<b>144,886,859</b>	<b>3,162,932,835</b>	<b>151,429,388</b>	<b>356,139,909</b>	<b>719,204,998</b>	<b>1,392,334</b>	<b>6,306,009,761</b>	<b>2,711,086,720</b>	<b>4,912,576,514</b>	<b>1,760,090</b>	<b>18,467,419,408</b>

(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

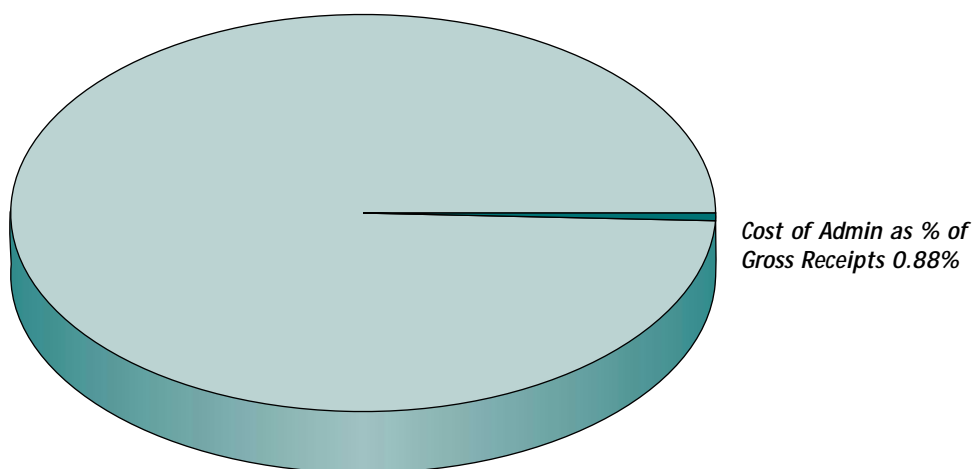
<i>Year</i>	<i>GDP*</i>	<i>Net Receipts</i>	<i>Net Receipts as % of GDP</i>
1996	42,125,000,000	12,091,547,250	28.7%
1997	48,241,000,000	13,970,825,317	29.0%
1998	59,637,000,000	15,897,513,667	26.7%
1999	69,052,000,000	18,467,419,408	26.7%

\* 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>
1996	13,606.8	150.4	1.11%
1997	15,676.9	160.4	1.02%
1998	17,966.8	175.7	0.98%
1999	20,896.0	183.5	0.88%

**Table TR5**

## Cost of Administration (main elements)

<i>Service</i>	<i>£'000</i>
Salaries, Wages & Allowances	117,074
Computer & Office Equipment	17,363
Postal & Telecommunications	7,982
Superannuation Costs	15,438
Services provided by the Office of Public Works	11,399
Miscellaneous	14,227
<b>TOTAL</b>	<b>183,483</b>



## Excise

- Table EX1. Excise Duty, Net Receipts 1996 - 1999

### Excise Duty on Beer:-

- Table EX2. Net Duty Paid Quantities and Net Excise Receipts 1990 - 99
- Table EX3. Incidence of Duty and VAT per Pint of Beer 1990 - 99

### Excise Duty on Spirits:-

- Table EX4. Quantities Retained for Home Use and Net Excise Receipts 1990 - 99
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### Excise Duty on Betting, Bookmaking Premises and Bookmakers' Licences

- Table EX8. Betting Duty, Bookmaking Premises Duty & Bookmakers' Licence Duty 1995 - 99

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### Excise Duty on Hydrocarbon Oils Other Sorts:-

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

- Table EX16. Quantities Retained for Home Use and Net Excise Receipts 1990 - 99

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- Table EX18. Incidence of Duty and VAT per Packet of 20 Cigarettes

### Excise Licences:-

- Table EX19. Numbers and Net Receipts 1997 - 99

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 1997-1999

<i>Commodity Type</i>	<i>Rate of Duty</i>		
	<i>1997</i> £	<i>1998</i> £	<i>1999</i> £
<b>ALCOHOLS</b>			
1 BEER (per hectolitre percent of alcohol)	15.65	15.65	15.65
2 SPIRITS (per Litre of alcohol) (WEF 1st July 1996)	21.75	21.75	21.75
Not exceeding 5.5% volume (WEF 1st July 1996)	15.65	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
Still exceeding 15%	311.97	311.97	311.97
Sparkling exceeding 15%	430.02	430.02	430.02
<b>TOBACCO</b>			
1 CIGARETTES (Specific duty per 1,000 cigarettes)	62.44	65.01	66.76
(Ad Valorem duty as percent of retail price)	16.93%	17.53%	17.45%
2 CIGARS (per kilogram)	94.652	99.115	101.334
3 FINE CUT TOBACCO FOR ROLLING OF CIGARETTES 1 per kilogram)	79.872	83.638	85.511
4 OTHER SMOKING TOBACCO (per kilogram)	65.666	68.762	70.302
<b>MINERAL HYDROCARBON LIGHT OILS (per 1,000 Litres)</b>			
1 LEADED PETROL	328.31	361.36	361.36
2 UNLEADED PETROL	294.44	294.44	294.44
3 SUPER UNLEADED (w.e.f. 1st. September 1996)	324.17	357.22	357.22
<b>HYDROCARBON OILS OTHER SORTS (per 1,000 Litres)</b>			
1 HEAVY OIL (AUTO DIESEL)	256.14	256.14	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	41.75
5 OTHER LPG	14.30	14.30	14.30

### Excise Duty Net Receipts 1996-1999 Table EX1

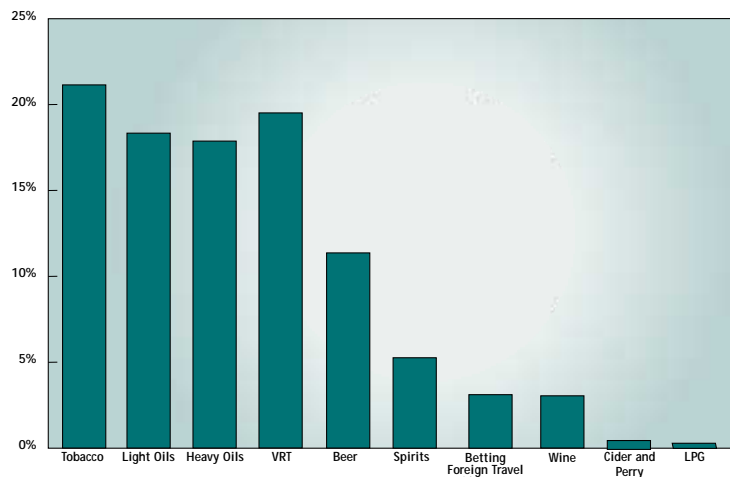
Head of Duty		1996	1997	1998	1999
Beer	Import	32,866,471	34,541,148	37,501,379	39,145,875
	Home	308,112,213	319,331,995	328,134,022	336,594,376
	<b>Total</b>	<b>340,978,684</b>	<b>353,873,143</b>	<b>365,635,401</b>	<b>375,740,251</b>
Cider and Perry	Import	2,723,848	2,741,924	2,236,061	1,871,143
	Home	12,068,511	13,331,041	16,978,071	20,700,298
	<b>Total</b>	<b>14,792,359</b>	<b>16,072,965</b>	<b>19,214,132</b>	<b>22,571,441</b>
Spirits	Import	51,225,947	54,420,747	57,822,495	64,863,242
	Home	86,403,819	89,674,199	89,836,346	106,786,459
	<b>Total</b>	<b>137,629,766</b>	<b>144,094,946</b>	<b>147,658,841</b>	<b>171,649,701</b>
Wine Made Wine *	Import	55,366,275	63,737,220	73,673,764	85,539,718
	Home & Import	2,941,303	1,627,998	2,003,762	2,101,940
	<b>Total</b>	<b>58,307,578</b>	<b>65,365,218</b>	<b>75,677,526</b>	<b>87,641,658</b>
Tobacco	Import	55,056,701	67,458,002	75,585,925	93,701,194
	Home	478,023,341	505,155,572	540,757,466	584,794,693
	<b>Total</b>	<b>533,080,042</b>	<b>572,613,574</b>	<b>616,343,391</b>	<b>678,495,887</b>
Hydrocarbon Light Oil	Import	279,206,975	314,931,420	344,477,179	453,903,384
	Home	142,972,409	159,176,498	188,693,128	113,475,846
	<b>Total</b>	<b>422,179,384</b>	<b>474,107,918</b>	<b>533,170,307</b>	<b>567,379,230</b>
Hydrocarbon Oils -Other Sorts	Import	251,552,469	278,401,468	309,027,461	447,084,337
	Home	115,888,124	138,864,843	182,068,870	111,771,085
	<b>Total</b>	<b>367,440,593</b>	<b>417,266,311</b>	<b>491,096,331</b>	<b>558,855,422</b>
LPG	Import	3,557,611	3,093,081	3,051,526	3,117,146
	Home	1,313,587	944,799	1,076,319	779,286
	<b>Total</b>	<b>4,871,198</b>	<b>4,037,880</b>	<b>4,127,845</b>	<b>3,896,432</b>
Vehicle Registration Tax	Total	<b>353,511,997</b>	<b>395,846,421</b>	<b>484,405,799</b>	<b>607,302,446</b>
SUBTOTAL	Import	731,555,176	819,325,010	903,375,790	1,189,225,876
	Home	1,501,235,304	1,623,953,366	1,833,953,783	1,884,306,388
<b>TOTAL</b>	<b>Total</b>	<b>2,232,790,480</b>	<b>2,443,278,376</b>	<b>2,737,329,573</b>	<b>3,073,532,265</b>

Excise Duty on Premises or Activities	1996	1997	1998	1999
Betting	40,641,469	45,524,127	52,138,567	53,400,378
Bookmaking Premises	161,600	158,000	133,200	221,700
Clubs	621,230	575,850	587,130	600,250
Firearms Certificates	3,148,141	3,846,446	2,547,249	4,114,977
Firearm Dealers	17,849	19,195	nil	16,580
Excise Duty on Public Dancing Licences etc.	6,488,995	6,062,505	6,702,935	6,209,126
Foreign Travel	12,645,172	14,870,457	16,670,164	16,183,662
Licences	7,745,791	8,195,110	8,657,998	8,653,692
SUBTOTAL	71,470,247	79,251,690	87,437,243	89,400,366
<b>TOTAL NET RECEIPTS</b>	<b>2,304,260,727</b>	<b>2,522,530,066</b>	<b>2,824,766,816</b>	<b>3,162,932,835</b>

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

**Percentage of Total Excise Receipts in 1999 Received from Each Commodity**



### Excise Duty on Beer

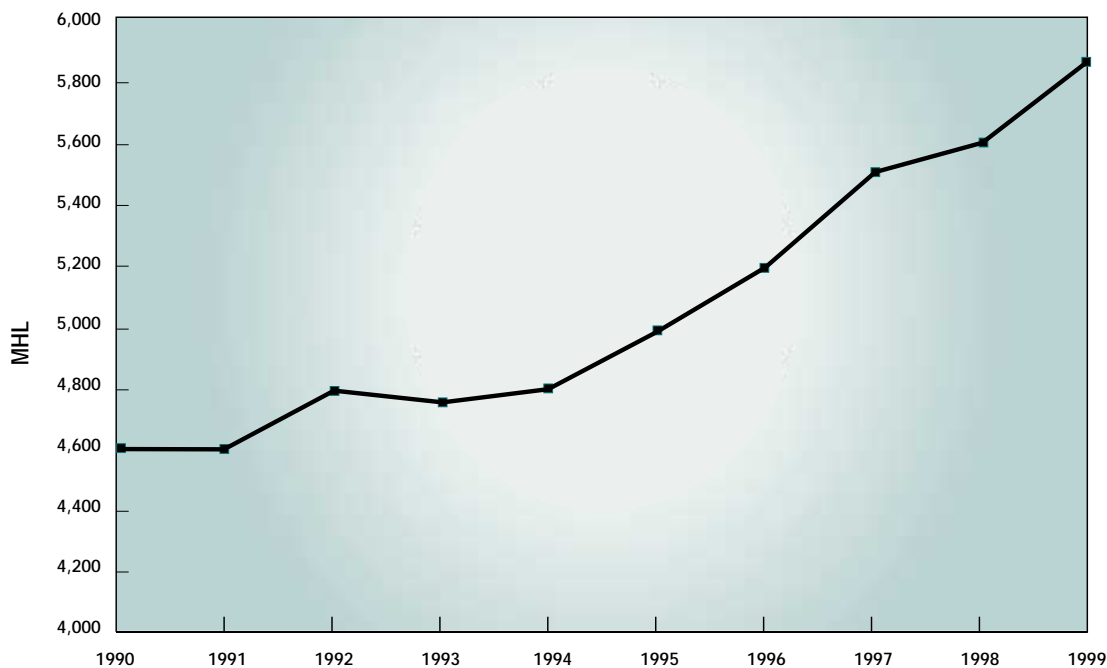
**TABLE EX2**

**Net Duty Paid Quantities and Net Excise Receipts 1990 - 99**

Year	Home-Made		Imported		Home-Made and Imported				
	Net Duty Paid Quantity Standard Barrels	Litres of Alcohol	Net Excise Receipts £	Net Duty Paid Quantity Standard Barrels	Litres of Alcohol	Net Excise Receipts £	Estimated Total MHL* (Retail)	Percent Change	Net Excise Receipts £
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	4.624	-0.15%	281,833,910
1992	1,621,628	-	247,482,587	313,456	-	47,725,681	4.840	4.67%	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	-	19,687,431	308,112,213	-	2,147,788	32,866,471	5.240	5.60%	340,978,684
1997	-	20,962,363	319,331,995	-	2,271,829	34,541,148	5.505	5.06%	353,873,143
1998	-	21,176,302	328,134,022	-	2,404,749	37,501,379	5.641	2.47%	365,635,401
1999	-	21,560,795	336,594,376	-	2,463,133	3,914,875	5.734	1.88%	375,740,251

\* Note: MHL = Millions of Hectolitres

### Beer Consumption 1990 - 1999



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 1990 - 99**

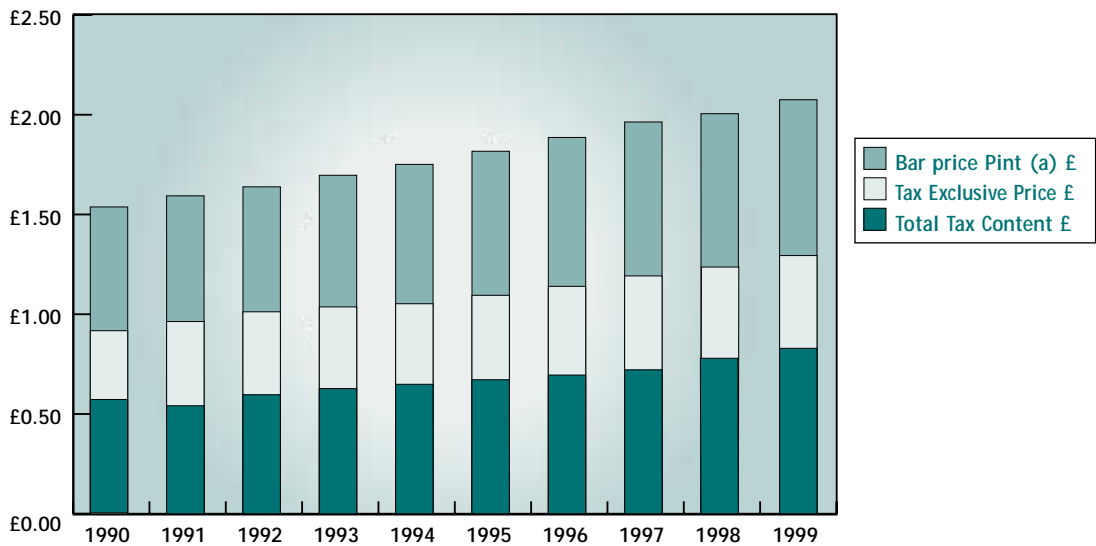
<i>Year (Mid May)</i>	<i>Bar Price Pint (a)</i>	<i>Percent Change</i>	<i>Excise Content</i>	<i>VAT Content</i>	<i>Total Tax Content</i>	<i>Percent Change</i>	<i>Tax Exclusive Price</i>	<i>Percent Change</i>	<i>Tax as a % Of Price</i>
	£		£	£	£		£		
1990	1.515	3.0%	0.349	0.283	0.632	-1.7%	0.883	6.6%	41.7%
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	1.2%	36.7%
1997	1.976	3.0%	0.371	0.343	0.714	1.4%	1.262	3.9%	36.1%
1998	2.038	3.1%	0.371	0.354	0.725	1.5%	1.313	4.1%	35.6%
<b>1999</b>	<b>2.154</b>	<b>5.7%</b>	<b>0.371</b>	<b>0.374</b>	<b>0.745</b>	<b>2.8%</b>	<b>1.409</b>	<b>7.3%</b>	<b>34.6%</b>

INCREASE IN CPI (ALL ITEMS) 1990 - 1999: 22.1%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 42.2%  
 TAX EXCLUSIVE PRICE: 59.6%  
 TAX CONTENT: 17.9%

**Price of a Pint of Beer, the Tax Take and The Tax Exclusive Price  
1990 - 1999**



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

## EXCISE DUTY ON SPIRITS

### General

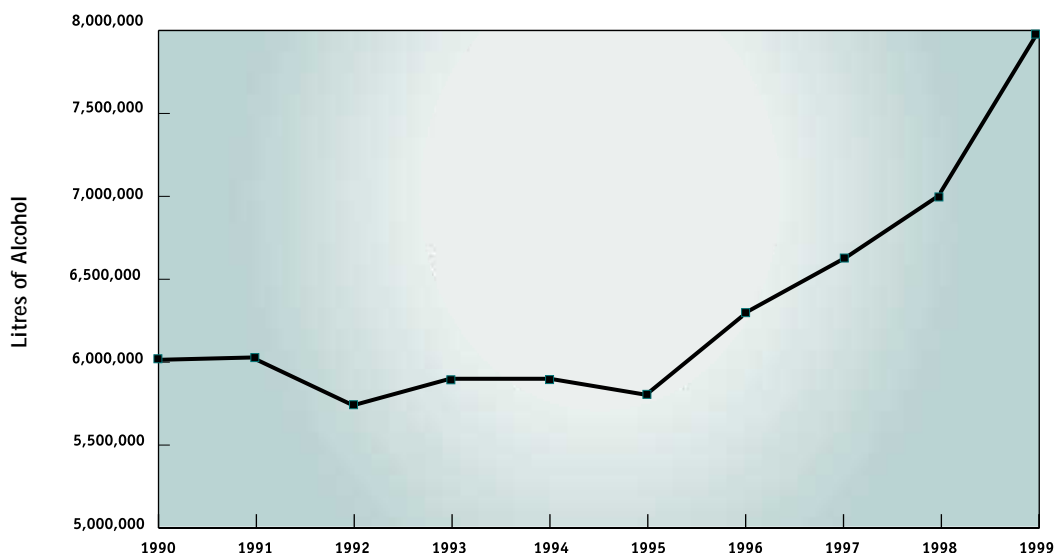
For excise purposes, the strength of spirits is expressed by reference to alcoholic strength by volume and the rates of excise duty in terms of alcohol content. "Alcoholic strength by volume" means the ratio of the volume of alcohol present in a product at a temperature of 20°C to the total volume of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

### TABLE EX4

Quantities Retained for Home Use and Net Excise Receipts 1990 - 1999

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 £
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
1998	4,259,890	89,836,346	2,739,094	57,822,495	6,998,984	10.14%	147,658,841
1999	4,942,313	106,786,459	3,053,211	64,863,242	7,995,524	14.24%	171,649,701

### Spirit Consumption 1990 - 1999



**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 EX5**

**Incidence of Duty and VAT Per Glass of Spirits 1990 - 99**

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
	£		£	£	£		£		
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	0.7%	2.004	2.5%	36.8%
1997	3.28	3.3%	0.618	0.569	1.187	1.5%	2.090	4.3%	36.2%
1998	3.41	4.1%	0.618	0.592	1.210	1.9%	2.200	5.3%	35.5%
1999	3.59	5.3%	0.618	0.623	1.241	2.6%	2.351	6.8%	34.6%

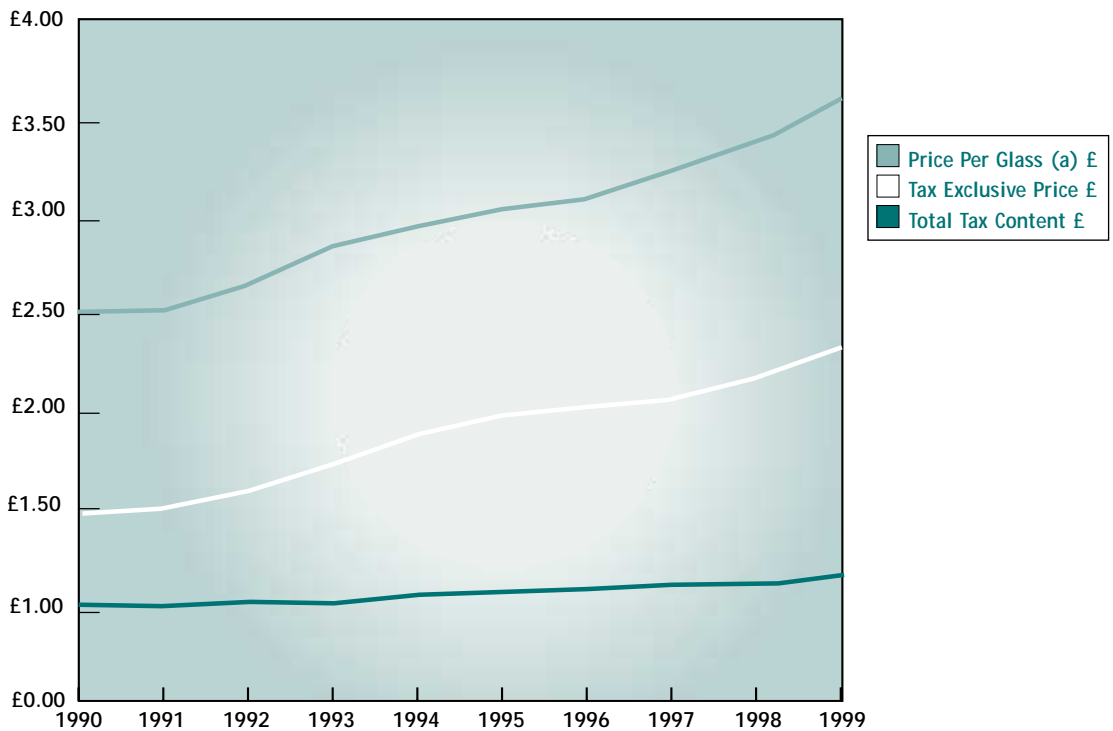
INCREASE IN CPI (ALL ITEMS) 1990-1999: 22.1%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICES: 43.1%  
 TAX EXCLUSIVE PRICES: 59.9%  
 TAX CONTENT: 19.3%

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

**Price of a Glass of Spirits, the Tax Take and Tax Exclusive Price 1989 - 98**



### 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 EX6**

Quantities Retained for Home Use and Net Excise Receipts 1990 - 99

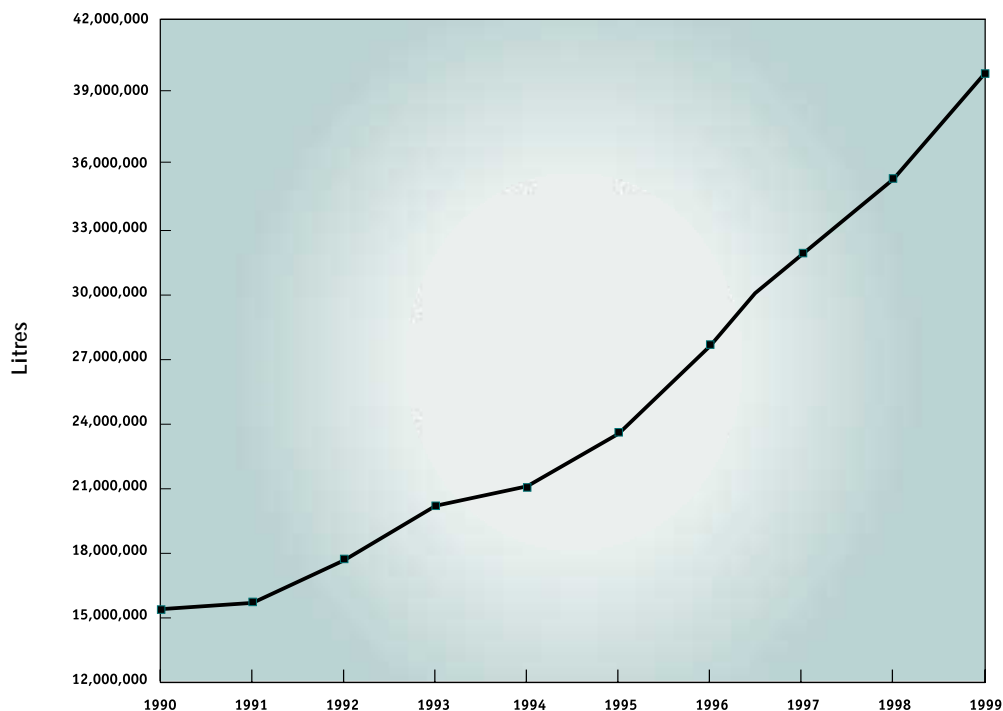
	<i>Still</i>		<i>Exceeding 15% vol (Litres)</i>	<i>Sparkling Quantity** (Litres)</i>	<i>Total Still and Sparkling</i>	
	<i>Not Exceeding 5.5% vol. (Litres)</i>	<i>15% vol (Litres)</i>			<i>Quantity (Litres)</i>	<i>Net Excise Receipts £</i>
1990	-	14,022,354	1,117,935	403,859	15,544,148	33,517,430
1991	-	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	895,772	17,772,520	1,026,415	366,291	20,060,998	40,776,328
1994	657,351	18,952,221	968,443	336,795	20,914,810	46,273,561
1995	900,708	20,857,447	917,408	373,333	23,048,896	49,371,350
1996	2,403,599	24,093,129	949,456	405,606	27,851,790	58,307,578
1997	1,121,556	27,734,133	946,391	486,488	30,288,568	65,365,218
1998	987,887	32,592,002	976,898	586,128	35,142,915	75,677,526
<b>1999</b>	<b>1,257,641</b>	<b>36,760,611</b>	<b>1,066,250</b>	<b>1,017,409</b>	<b>40,101,911</b>	<b>87,641,658</b>

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

#### Consumption of Wine 1990 - 1999

1990	15,544,148	1995	23,048,896
1991	16,137,431	1996	27,851,790
1992	17,473,377	1997	30,288,568
1993	20,060,998	1998	35,142,915
1994	20,914,810	1999	40,101,911

#### Wine Consumption 1990 - 99





### EXCISE DUTY ON CIDER AND PERRY

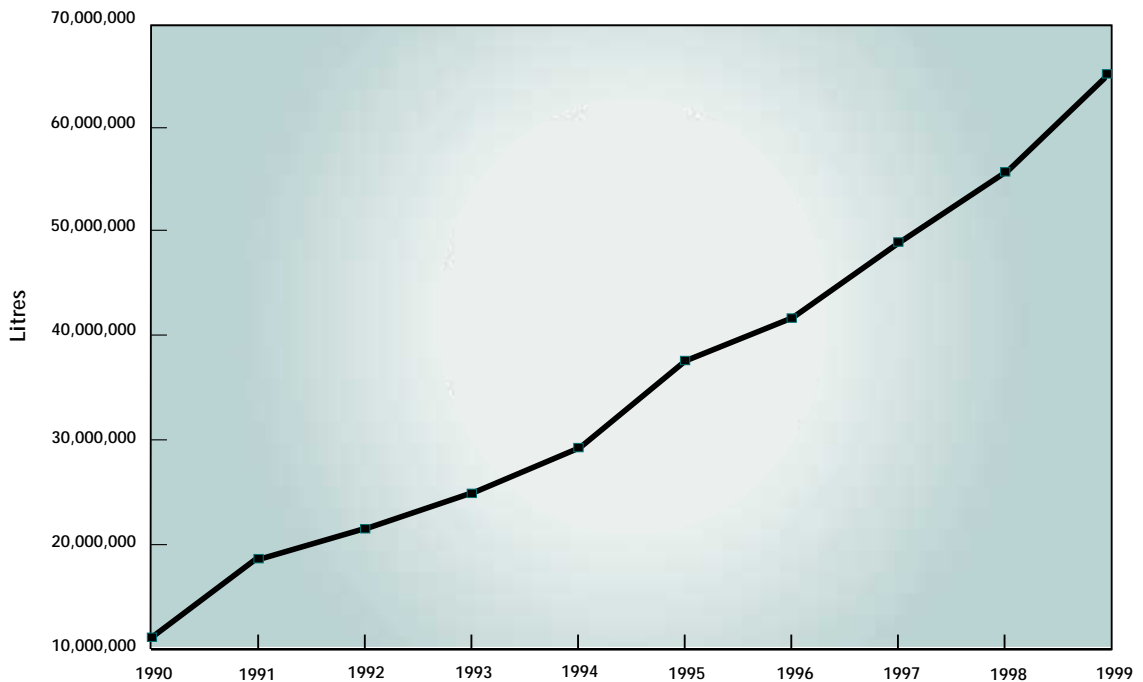
The rate of excise duty on cider and perry is based on whether the product is still or sparkling and on its alcoholic strength by volume.

**TABLE EX7**

**Quantities Retained for Home Use and Net Excise Receipts 1990 - 99**

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 £
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	27.62%	16,072,965
1998	48,980,038	16,978,071	6,169,309	2,236,061	55,149,347	30.26%	19,214,132
1999	59,107,315	20,700,298	4,571,045	1,871,143	63,678,360	15.47%	22,571,441

**Cider and Perry Consumption  
1990 - 99**



### 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.

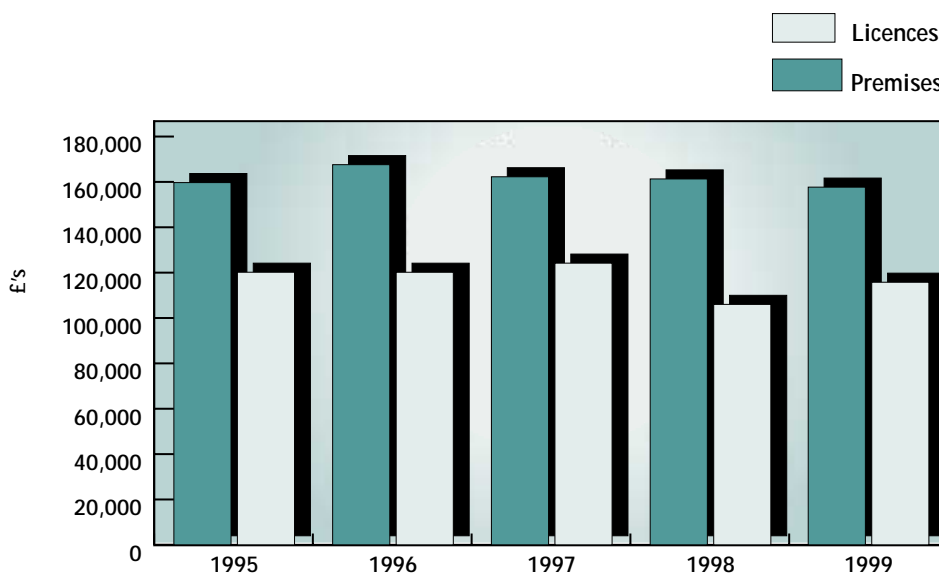
An annual duty of £200 is payable on a bookmaker's licence and a similar amount for the registration of a bookmaking premises.

**Table EX8**

**Betting Duty, Bookmaking Premises Duty and Bookmakers' Licence Duty 1995-99**

Year	Betting Duty Net Receipts £	Bookmakers' Licences		Bookmaking Premises	
		Number Issued	Net Receipts £	Number	Net Receipts £
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
1998	52,138,567	571	114,000	666	133,200
1999	53,400,378	495	98,600	978	221,700

**Bookmaking Premises and Bookmakers' Licence Duty 1995 - 1999**



## 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 for Excise Duty. Due to the implementation of the Single Market, a Vehicle Registration Tax was introduced in place of the existing Excise Duty. VRT differs from the Excise Duty in that the tax is charged on the open market selling price (OMSP) instead of the recommended retail selling price (RRSP) and the former is typically somewhat lower than the latter. VRT rates are also pitched to take account of the VAT which was charged on the old Excise Duty. 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 1400 c.c.	22.50% of chargeable value or £250, whichever is greater
A2 with an engine c.c. exceedomg 1400 c.c. and not exceeding 2000 c.c.	25.00% of chargeable value or £250, whichever is greater
A3 with an engine c.c. exceedomg 2000 c.c.	30.00% 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 EX9

## Excise Duty on Motor Vehicles and Motor Cycles 1990 - 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 £
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

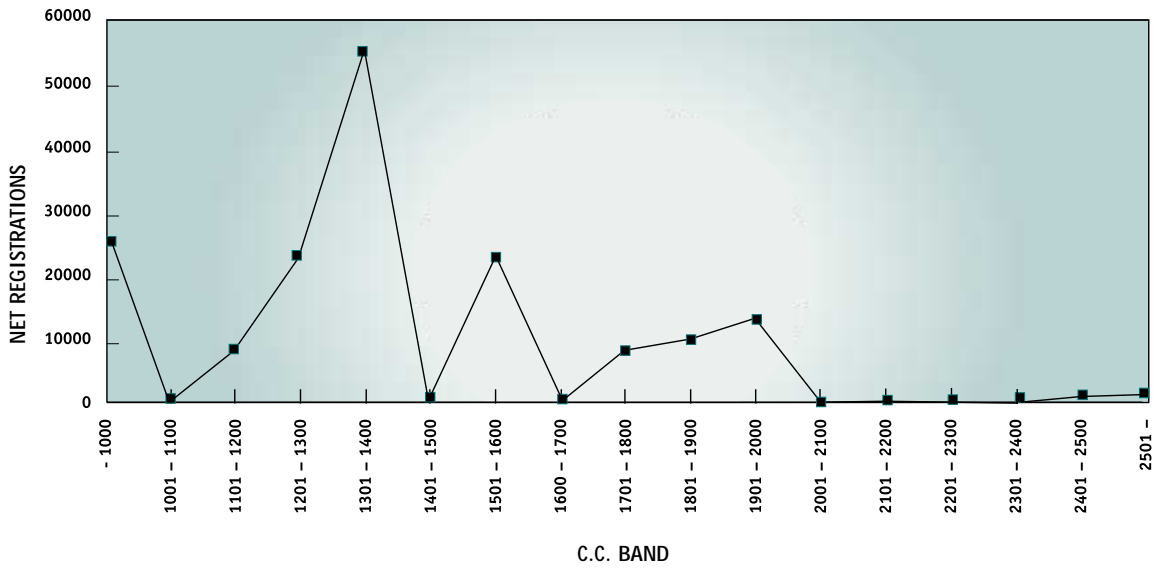
Table EX10

## MOTOR VEHICLE REGISTRATION TAX - REGISTRATIONS AND RECEIPTS 1993 - 1999

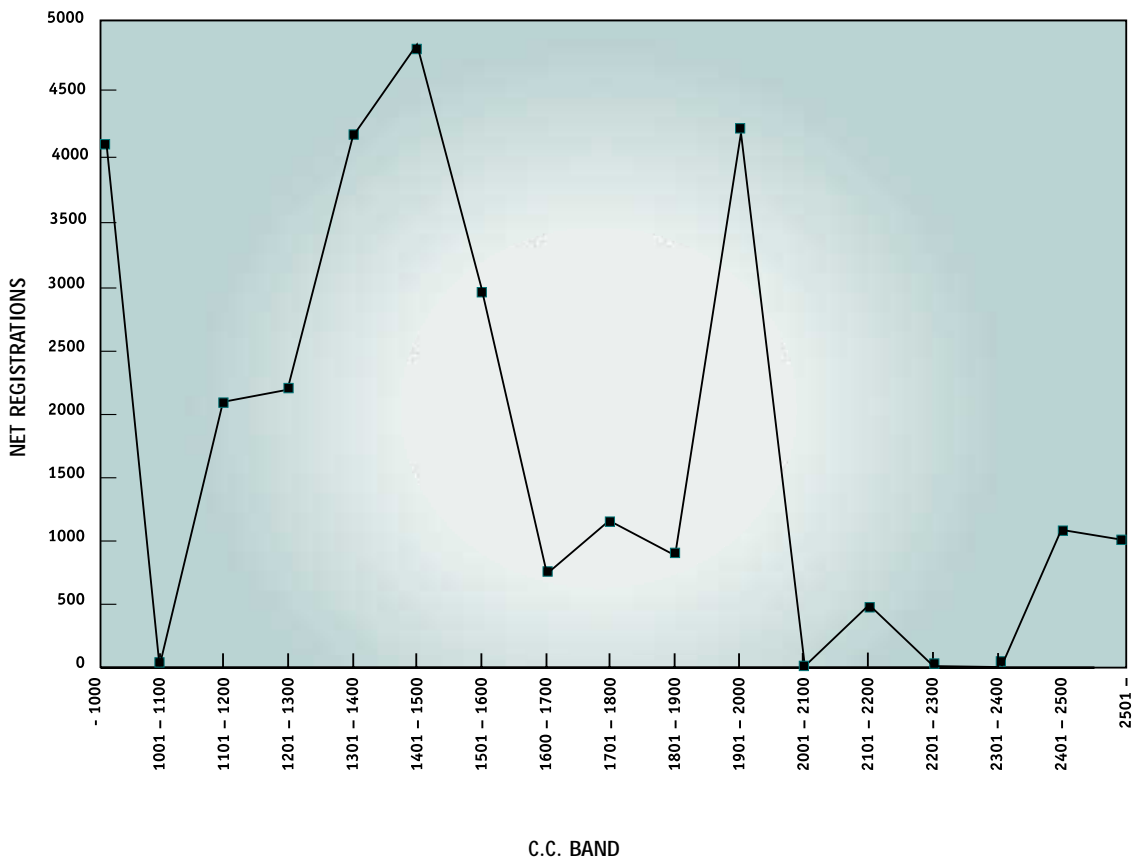
		Category A1		Category A2		Category A3		Total A1 and A2 and A3		Category B		Category C		Category D		Motor Cycles		Total Receipts £	Less Repayments	Net Receipts
		Total	Receipts	Total	Receipts	Total	Receipts	Total	Receipts	Total	Receipts	Total	Receipts	Total	Receipts					
		Registrations	£	Registrations	£	Registrations	£	Registrations	£	Registrations	£	Registrations	£	Registrations	£					
1993	New	63,150	172,576,120	1,125	9,896,679			64,275	182,472,999	2,843	4,077,789	11,886	383,086	43	-	2,756	721,699	187,655,573	-	-
	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	27,257,629	-	-
	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	214,913,202	18,104,140	196,809,062
1994	New	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	252,480,690	-	-
	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	42,681,309	-	-
	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	295,161,999	24,303,070	270,858,929
1995	New	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	267,742,618	-	-
	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	50,456,092	-	-
	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	318,198,710	29,371,687	288,827,023
1996	New	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	345,943,030	-	-
	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	58,905,969	-	-
	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	404,848,999	51,337,002	353,511,997
1997	New	135,812	382,245,156	1,078	13,044,000			136,890	395,289,156	3,222	6,129,000	23,439	951,000	93	-	3,593	907,000	403,276,156	-	-
	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	51,026,000	-	-
	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	454,302,156	58,455,735	395,846,421
1998	New	144,706	443,790,867	1,437	18,561,255			146,143	462,352,122	3,488	6,920,006	31,948	1,277,040	131	-	4,007	1,180,911	471,730,079	-	-
	Used	43,605	47,383,845	1,309	4,805,805			44,914	52,189,650	1,053	779,788	13,614	519,840	86	-	3,377	562,189	54,051,467	-	-
	Total	188,311	491,174,712	2,746	23,367,060			191,057	514,541,772	4,541	7,699,794	45,562	1,796,880	217	-	7,384	1,743,100	525,781,546	41,375,747	484,405,799
1999	New	111,834	271,877,710	58,319	256,024,942	4,689	54,803,279	174,842	582,705,931	3,615	7,046,572	39,525	1,581,000	183	-	6,208	2,061,246	593,394,749	-	-
	Used	15,403	13,084,145	18,432	25,167,761	3,657	11,477,479	37,492	49,729,385	1,285	1,087,349	16,635	647,920	91	-	3,325	696,245	52,160,899	-	-
	Total	127,237	284,961,855	76,751	281,192,703	8,346	66,280,758	212,334	632,435,316	4,900	8,133,921	56,160	2,228,920	274	-	9,533	2,757,491	645,555,648	38,253,202	607,302,446

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 1999.



C.C. Profile for Used Cars Registered for VRT in 1999.



## EXCISE DUTY ON MINERAL HYDROCARBON LIGHT OILS

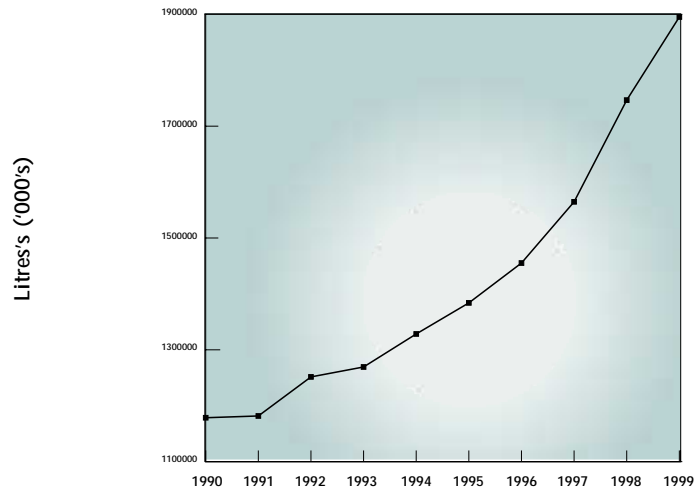
### TABLE EX11

Quantities Retained for Home Use and Net Excise Receipts 1990 - 1999

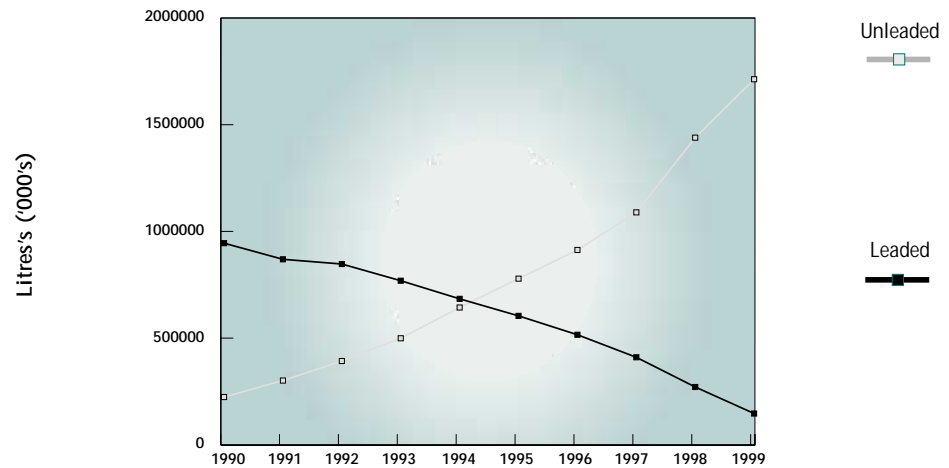
Year		Leaded Petrol		Unleaded Petrol		Super Plus Unleaded (1)		Total Petrol		Aviation Gasoline		Total MHLO		
		Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity Receipts	Percent Change	Net Excise Receipts (£)
1990	Total	944,771	285,838,965	223,831	62,359,581	-	-	1,168,602	348,198,546	1,223	170,265	1,178,523	0.3%	348,693,286
1991	Total	869,238	262,792,195	301,103	83,678,051	-	-	1,170,341	346,470,246	1,304	186,687	1,181,686	0.3%	347,031,397
1992	Total	847,140	246,727,378	392,677	104,495,765	-	-	1,239,817	351,223,143	1,408	204,327	1,251,550	5.9%	351,812,601
1993	Total	768,941	219,757,539	499,210	130,493,528	-	-	1,268,151	350,251,067	1,066	134,222	1,269,311	1.4%	350,388,794
1994	Total	684,022	203,125,655	643,437	175,633,694	-	-	1,327,459	378,759,349	898	133,753	1,328,357	4.7%	378,893,102
1995	Total	604,189	179,850,685	778,577	213,190,908	-	-	1,382,766	393,041,593	1,146	165,565	1,383,912	4.2%	393,207,158
1996	Total	515,704	157,751,819	912,972	256,436,672	25,458	7,832,102	1,454,134	422,020,593	1,076	158,791	1,455,210	5.2%	422,179,384
1997	Total	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	7.5%	474,107,918
1998	Total	270,880	97,890,557	1,439,227	422,423,777	35,481	12,674,550	1,745,588	532,988,884	1,004	181,423	1,746,592	11.6%	533,170,307
1999	Imported	116,708	42,026,527	1,375,271	403,476,149	23,002	8,216,633	1,514,981	453,719,309	1,256	184,075	1,516,237		453,903,384
	Home Produced	29,177	10,506,632	343,817	100,869,037	5,750	2,054,158	378,745	113,429,827	314	46,019	1,516,237		113,475,846
1999	Total	145,885	52,533,159	1,719,089	504,345,186	28,752	10,270,791	1,893,726	567,149,136	1,570	230,094	1,895,296	8.5%	567,379,230

(1) 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 1990 - 1999



#### Consumption of Leaded and Unleaded Petrol 1990 - 1999



**TABLE EX12**

**Incidence of Duty and VAT Per Litre of Leaded Petrol 1990 - 99**

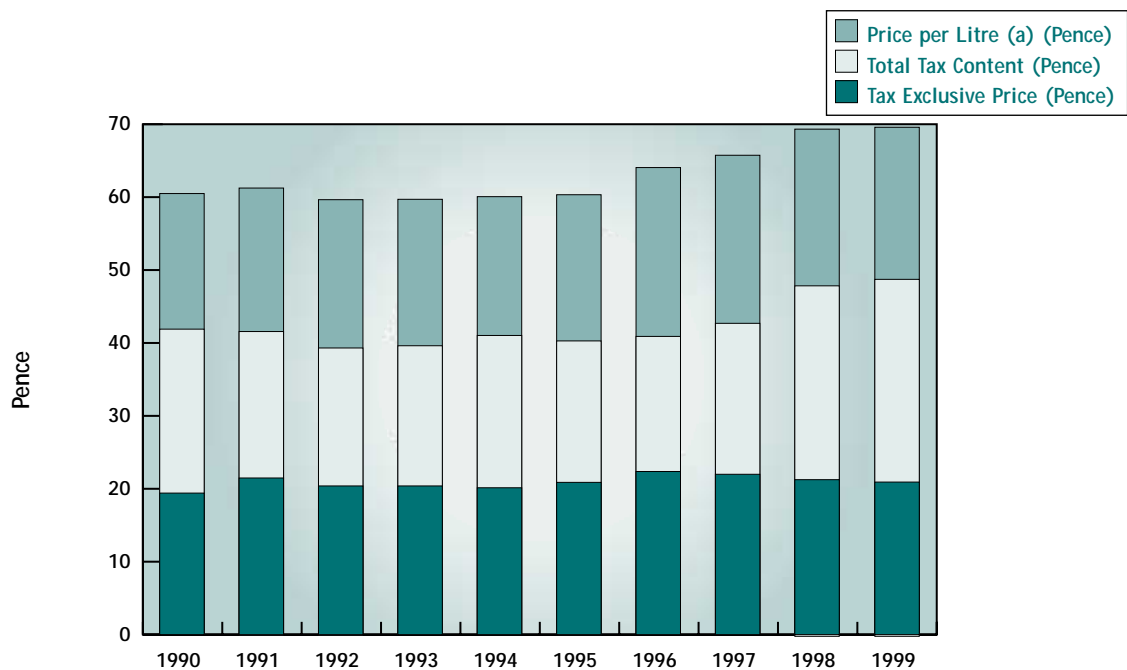
<i>Year (Mid May)</i>	<i>Price Per Litre (a) (Pence)</i>	<i>Percent Change</i>	<i>Excise Content (Pence)</i>	<i>VAT Content (Pence)</i>	<i>Total Tax Content (Pence)</i>	<i>Percent Change</i>	<i>Tax Exclusive Price (Pence)</i>	<i>Percent Change</i>	<i>Tax as a % of Price</i>
1990	60.5	-4.4%	30.35	11.31	41.66	-3.1%	18.84	-7.2%	68.9%
1991	62.2	2.8%	30.35	10.80	41.15	-1.2%	21.05	11.8%	66.1%
1992	59.4	-4.5%	28.70	10.31	39.01	-5.2%	20.39	-3.2%	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%
1998	69.4	4.4%	36.14	12.04	48.18	8.6%	21.22	-4.1%	69.4%
<b>1999</b>	<b>69.7</b>	<b>0.4%</b>	<b>36.14</b>	<b>12.10</b>	<b>48.23</b>	<b>0.1%</b>	<b>21.47</b>	<b>1.2%</b>	<b>69.2%</b>

INCREASE IN CPI (ALL ITEMS) 1990 - 1999: 22.1%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 15.2%  
 TAX EXCLUSIVE PRICE: 14.0%  
 TAX CONTENT: 15.8%

**Price of a Litre of leaded Petrol, the Tax Take and Tax Exclusive Price  
1990 - 99**



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

**TABLE EX13**

**Incidence of Duty and VAT Per Litre of Unleaded Petrol 1990 - 99**

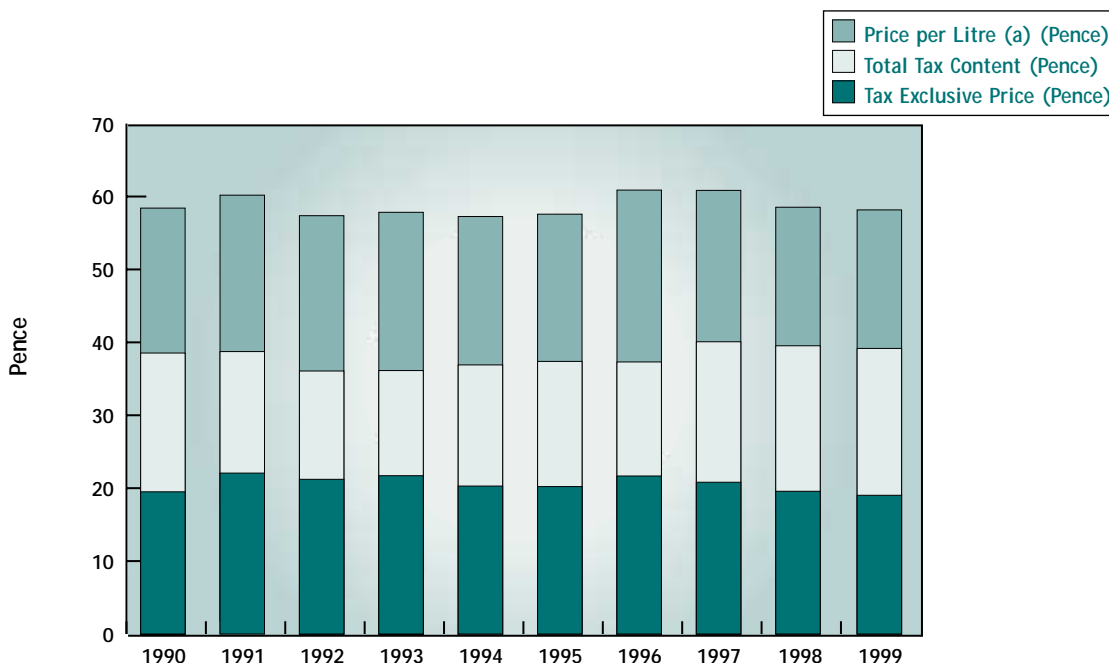
Year (Mid May)	Price Per Litre (a) (Pence)	Percent Change	Excise Content (Pence)	VAT Content (Pence)	Total Tax Content (Pence)	Percent Change	Tax Exclusive Price (Pence)	Percent Change	Tax as a % of Price
1990	58.4	-4.9%	27.79	10.92	38.71	-9.2%	19.69	4.9%	66.3%
1991	60.4	3.4%	27.79	10.48	38.27	-1.1%	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	11.0%	63.4%
1997	61.3	0.0%	29.44	10.64	40.08	7.1%	21.22	4.9%	65.4%
1998	58.9	-3.9%	29.44	10.22	39.66	-1.0%	19.24	-9.3%	67.3%
1999	58.5	-0.7%	29.44	10.15	39.59	-0.2%	18.91	-1.7%	67.7%

INCREASE IN CPI (ALL ITEMS) 1990 - 1999: 22.1%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 0.2%  
 TAX EXCLUSIVE PRICE: -4.0%  
 TAX CONTENT: 2.3%

**Price of a Litre of Unleaded Petrol, the Tax Take and Tax Exclusive Price 1990 - 99**



(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.

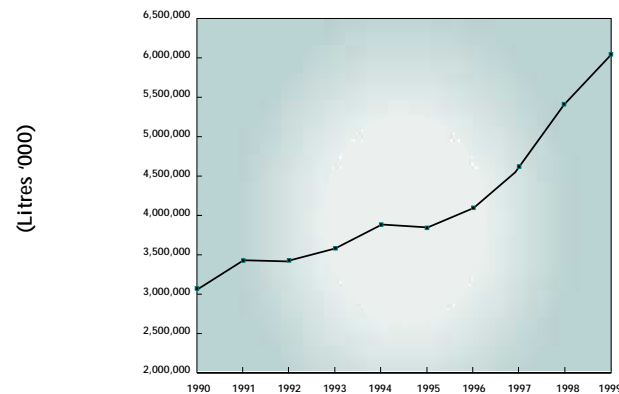
**Table EX14**  
**Quantities Retained for Home Use and Net Excise Receipts 1990 - 99**

		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)	Quantity (Litres '000)	Net Excise Receipts £	Quantity (Litres '000)	Net Excise Receipts £	Quantity (Litres '000)	Net Excise Receipts £	Quantity (Litres '000)	Percent Change	Net Excise Receipts £
1990	Total	788,306	166,485,735	251,474	316,295	4,908,437	365,064	2,757,272	1,483,607	53,567,662	3,204,746	15.51%	227,719,106
1991	Total	834,558	175,658,073	283,516	567,122	8,676,959	356,424	2,717,585	1,494,182	54,072,528	3,535,802	10.33%	241,125,145
1992	Total	913,473	194,070,804	210,142	547,487	8,376,561	357,055	2,697,257	1,541,357	55,626,864	3,569,514	0.95%	260,771,486
1993	Total	962,640	204,638,246	279,859	584,080	6,561,225	340,181	3,117,664	1,542,743	55,486,915	3,709,503	3.92%	269,804,050
1994	Total	1,052,835	236,383,304	249,775	646,907	6,788,536	355,725	3,706,413	1,637,904	59,118,268	3,943,146	6.30%	305,996,521
1995	Total	1,136,652	256,326,065	359,203	613,228	6,500,212	344,885	3,625,536	1,641,045	59,157,127	3,843,887	-2.52%	325,608,940
1996	Total	1,235,740	288,249,398	262,812	648,445	6,873,516	361,311	3,807,728	1,897,799	68,509,950	4,218,810	6.99%	367,440,593
1997	Total	1,369,037	337,642,082	295,226	775,261	8,217,771	313,483	3,317,966	1,885,872	68,088,492	4,638,879	9.96%	417,266,311
1998	Total	1,618,396	401,054,939	327,491	1,086,955	11,521,733	331,145	3,478,607	2,067,896	75,041,052	5,431,883	28.75%	491,096,331
1999	Total	1,847,065	458,007,336	327,491	1,307,962	13,864,401	470,693	4,953,347	2,273,467	82,030,338	6,154,976	32.68%	558,855,218

- (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.

Year	Quantity (Litres '000)	Year	Quantity (Litres '000)
1990	3,204,746	1995	3,843,887
1991	3,535,802	1996	4,218,810
1992	3,569,514	1997	4,638,879
1993	3,709,503	1998	5,431,883
1994	3,943,146	1999	6,154,976

**Hydrocarbon Oils Other Sorts Consumption 1990 - 1999**



**TABLE EX15**

**Incidence of Duty and VAT Per Litre of Auto Diesel 1990 - 99**

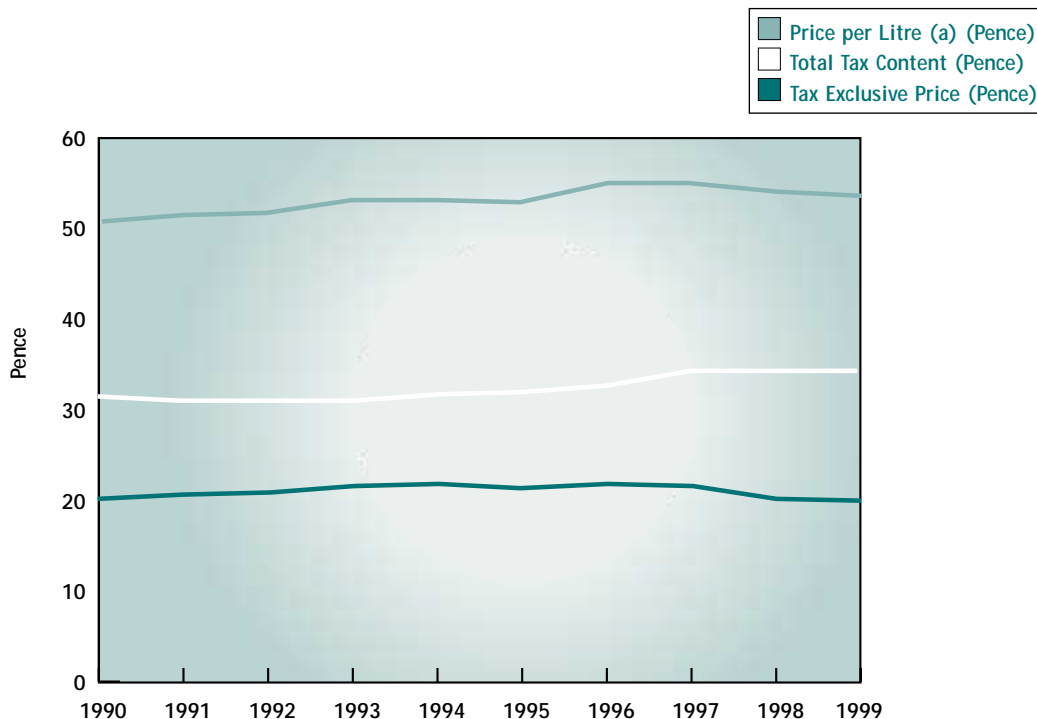
Year (Mid May)	Price per Litre (a) (Pence)	Percent Change	Excise Content (Pence)	VAT Content (Pence)	Total Tax Content (Pence)	Percent Change	Tax Exclusive Price (Pence)	Percent Change	Tax as a % of Price
1990	50.90	-1.9%	22.31	9.52	31.80	-2.8%	19.10	-0.5%	62.5%
1991	52.90	3.9%	22.31	9.18	31.50	-0.9%	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	7.9%	21.25	-5.5%	62.5%
1998	55.70	-1.8%	25.61	9.67	35.28	-0.5%	20.42	-3.9%	63.3%
1999	55.50	-0.4%	25.61	9.63	35.24	-0.1%	20.26	-0.8%	63.5%

INCREASE IN CPI (ALL ITEMS) 1990 - 1999: 22.1%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 9.0%  
 TAX EXCLUSIVE PRICE: 6.1%  
 TAX CONTENT: 10.8%

**Price of a Litre of Auto Diesel, the Tax Take and Tax Exclusive Price  
1990 - 99**



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

**EXCISE DUTY ON GASEOUS HYDROCARBONS IN LIQUID FORM (LPG)**

**TABLE EX16**

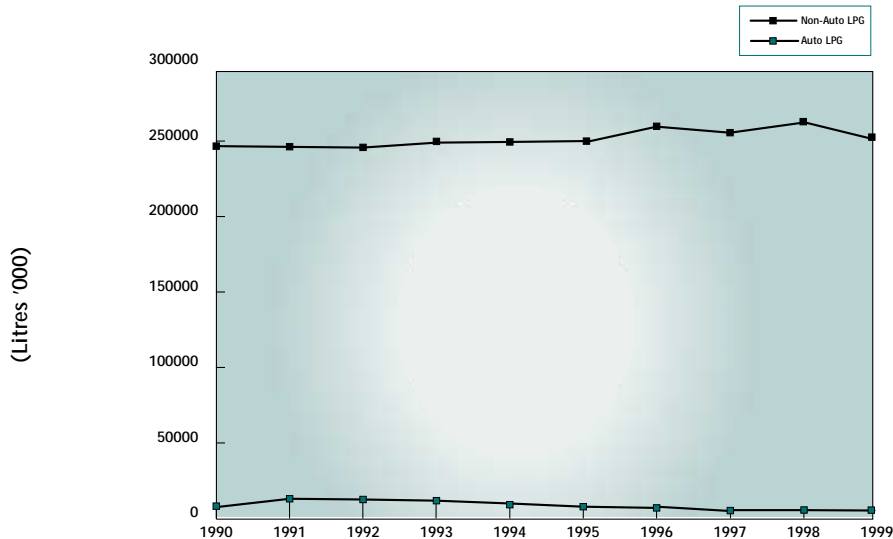
Quantities Retained for Home Use and Net Excise Receipts 1990 - 99

	Fully Duty Paid		Partly Rebated *		Total	
	Quantity (Litres '000)	Net Receipts £	Quantity (Litres '000)	Net Receipts £	Quantity (Litres '000)	Net Receipts £
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
1998	5,182	288,814	268,464	3,839,031	273,646	4,127,845
1999	4,234	207,124	260,064	3,689,308	264,298	3,896,432

\* 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

Year	Auto LPG	Non-Auto LPG	Year	Auto LPG	Non-Auto LPG
1990	11,397	242,712	1995	9,885	244,063
1991	12,851	241,288	1996	7,750	261,687
1992	13,006	238,875	1997	6,593	256,663
1993	12,523	247,889	1998	5,182	268,464
1994	11,747	246,450	1999	4,234	260,064

**Auto and Non Auto LPG Consumption  
1990 - 1999**



## 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.

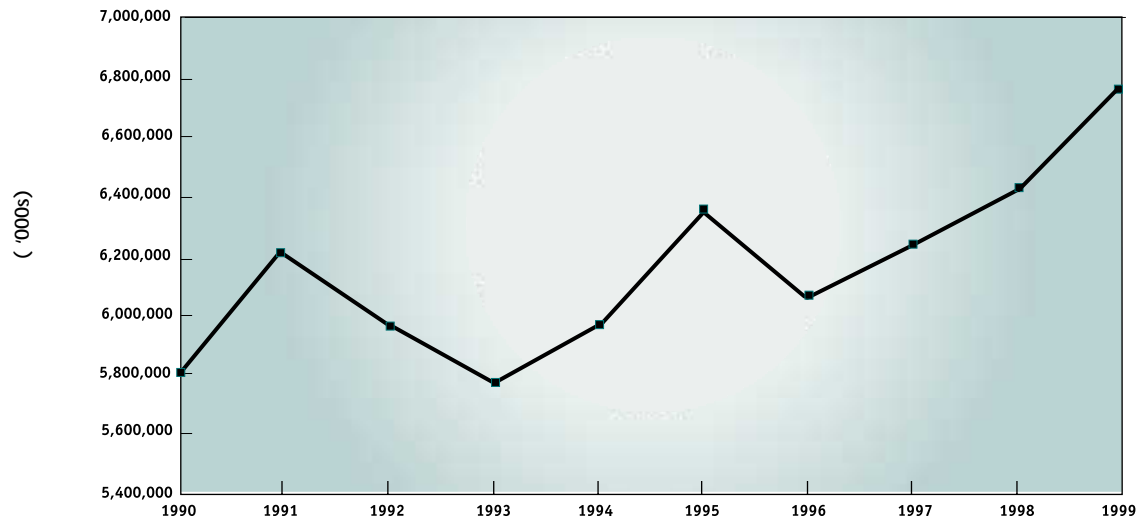
**Table EX17**  
**Quantities Retained for Home Use and Net Receipts 1990 - 1999**

Year	Cigarettes		Other Tobacco Products											Total Receipts	
	Quantity 000's	Receipts £'s	Cigars		Sweetened	Hard Pressed	Other Pipe	Other Tobacco	Fine Cut		Other Smoking		Total Other		
			Quantity	Receipts	Quantity	Quantity	Quantity	Quantity	Quantity	Receipts	Quantity	Receipts	Quantity		Receipts
					Kgs	£'s	Kgs	Kgs							
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
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
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
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
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
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
1996	6,108,500	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
1997	6,272,348	551,649,348	78,333	7,403,228	-	-	-	-	108,173	8,720,177	72,826	4,840,821	259,332	20,964,226	572,613,574
1998	6,422,783	593,740,810	80,313	7,718,083	-	-	-	-	116,007	9,766,340	70,506	5,118,159	266,826	22,602,582	616,343,391
1999	6,868,335	654,077,630	79,777	8,614,961	-	-	-	-	126,128	10,930,830	65,878	4,872,466	271,783	24,418,256	678,495,887

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**  
**1990 - 1999**

Year	Cigarettes Quantity 000's
1990	5,799,934
1991	6,262,127
1992	5,977,965
1993	5,737,611
1994	5,958,971
1995	6,365,349
1996	6,188,341
1997	6,272,348
1998	6,422,783
1999	6,868,335



**TABLE EX18**

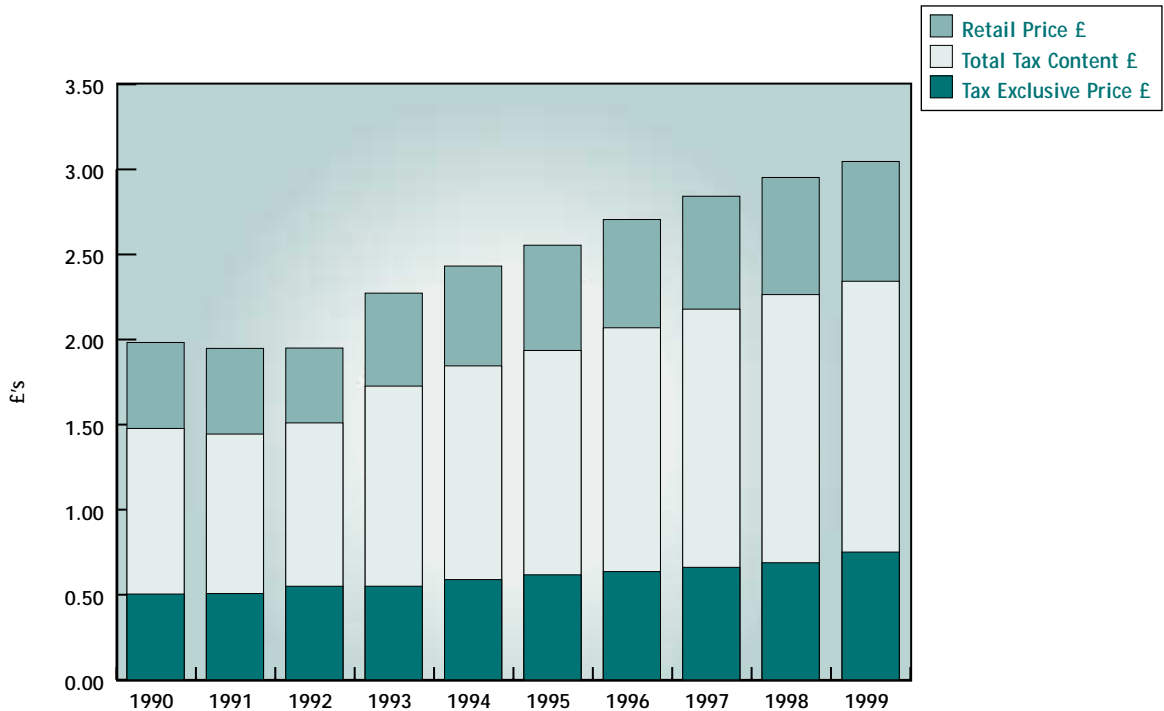
**Incidence of Duty and VAT Per Packet of 20 Cigarettes**

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 £						
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%
1998	3.089	4.6%	1.300	0.542	1.842	0.536	2.378	5.0%	0.711	3.3%	77.0%
1999	3.190	3.3%	1.335	0.557	1.892	0.554	2.445	2.8%	0.745	4.7%	76.7%

INCREASE IN CPI (ALL ITEMS) 1990 - 1999: 22.1%

INCREASE IN PRICES DURING PERIOD:  
 TAX INCLUSIVE PRICES: 63.7%  
 TAX EXCLUSIVE PRICES 47.1%  
 TAX CONTENT 69.5%

**Price of a Packet of 20 Cigarettes and Tax Take and Tax Exclusive Price 1990 - 1999**



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

**Excise Licences**  
**Table EX19**  
**Numbers and Net Receipts, 1997 - 1999**

	1997		1998		1999	
	<i>Numbers Issued</i>	<i>Net Receipts</i>	<i>Numbers Issued</i>	<i>Net Receipts</i>	<i>Numbers Issued</i>	<i>Net Receipts</i>
		£		£		£
<i>CLASS A - LIQUOR LICENCES</i>						
<i>MANUFACTURERS</i>						
1. Brewers for sale	10	2,000	17	3,400	22	4,600
2. Cider Manufacturers	4	800	3	1,000	4	1,000
3. Distillers	4	1,800	6	1,400	7	1,600
4. Rectifiers and Compounders	18	5,000	14	2,800	19	4,000
5. Sweet Makers	4	800	2	600	3	600
<b>TOTAL MANUFACTURERS</b>	<b>40</b>	<b>10,400</b>	<b>42</b>	<b>9,200</b>	<b>55</b>	<b>11,800</b>
<i>DEALERS</i>						
1. Spirits	278	57,200	247	51,400	261	52,800
2. Beer	261	52,800	231	48,000	239	50,000
3. Wine and Sweet	322	65,200	278	59,400	357	73,600
4. Spirits and Wine	16	3,300	20	4,200	3	600
<b>TOTAL DEALERS</b>	<b>877</b>	<b>178,500</b>	<b>776</b>	<b>16,300</b>	<b>860</b>	<b>177,000</b>
<i>RETAILERS</i>						
<i>RETAILERS OF SPIRITS:</i>						
1. Publicans, viz.:-						
Full	10,416	4,553,790	10,395	4,817,086	9,788	4,643,745
Six-Day	57	11,400	63	13,000	61	12,400
Early-Closing	17	3,400	20	4,200	14	3,000
Six-Day and Early-Closing	28	6,200	19	3,800	18	4,300
Additional Duty - No Licence Issued	-	200	-	-	-	-
<b>TOTAL Publicans</b>	<b>10,518</b>	<b>4,574,990</b>	<b>10,497</b>	<b>4,838,086</b>	<b>9,881</b>	<b>4,663,445</b>
2. Off-Licences	591	112,000	589	113,800	543	109,000
3. Special Restaurant Renewal	212	42,800	257	53,300	241	43,200
<b>TOTAL RETAILERS OF SPIRIT</b>	<b>11,321</b>	<b>4,729,790</b>	<b>11,343</b>	<b>5,005,186</b>	<b>10,665</b>	<b>4,815,645</b>
<i>RETAILERS OF BEER</i>						
4. On-Licence, viz.:-						
Full	9	1,800	4	800	4	800
5. Off-Licences	589	112,200	589	113,800	546	109,200
<b>TOTAL RETAILERS OF BEER</b>	<b>598</b>	<b>114,000</b>	<b>593</b>	<b>114,600</b>	<b>550</b>	<b>110,000</b>
<i>RETAILERS OF CIDER AND PERRY:-</i>						
6. Off-Licences	20	3,800	16	3,200	16	3,200
<b>TOTAL RETAILERS OF BEER, CIDER AND PERRY</b>	<b>618</b>	<b>117,800</b>	<b>609</b>	<b>117,800</b>	<b>566</b>	<b>113,200</b>

Table EX19 - continued

## Numbers and Net Receipts, 1997 - 1999

	1997		1998		1999	
	Numbers Issued	Net Receipts	Numbers Issued	Net Receipts	Numbers Issued	Net Receipts
		£		£		£
RETAILERS OF WINE:-						
7. On-Licence, viz:-						
Full	2,410	515,100	2,938	619,750	3,075	635,400
8. Off-Licences	567	107,200	571	110,000	550	110,200
<b>TOTAL RETAILERS OF WINE</b>	<b>2,977</b>	<b>622,300</b>	<b>3,509</b>	<b>729,750</b>	<b>3,625</b>	<b>745,600</b>
RETAILERS OF SWEETS:						
9. On-Licences	-	-	3	600	1	400
10. Off-Licences	11	2,400	6	1,200	5	1,000
<b>TOTAL SWEET RETAILERS</b>	<b>11</b>	<b>2,400</b>	<b>9</b>	<b>1,800</b>	<b>6</b>	<b>1,400</b>
<b>TOTAL RETAILERS OF WINE AND SWEETS</b>	<b>2,988</b>	<b>624,700</b>	<b>3,518</b>	<b>731,550</b>	<b>3,631</b>	<b>747,000</b>
11. PASSENGER VESSELS:-						
Annual	22	4,400	26	5,600	32	6,200
12. PASSENGER AIRCRAFT	58	11,600	70	14,200	116	23,200
13. RAILWAY RESTAURANT CARS	51	10,200	2	400	50	10,000
14. SPECIAL RESTAURANT FEE	23	72,000	45	135,000	31	93,000
<b>TOTAL CLASS A</b>	<b>15,998</b>	<b>5,759,390*</b>	<b>5,836</b>	<b>6,181,936</b>	<b>16,006</b>	<b>6,096,300</b>
CLASS B. - LICENCES OTHER THAN LIQUOR LICENCES						
1. Auctioneers	1,509	313,440	1,532	318,490	1,613	330,400
2. Auction Permits	222	44,000	230	46,000	248	49,800
3. Bookmakers Licences	572	114,600	571	114,000	495	98,600
4. Gaming	160	50,125	166	52,500	150	52,000
5. Gaming Machines	10,575	1,145,125	10,530	1,190,000	11,648	1,353,625
6. House Agents	9	900	9	900	8	800
7. Hydrocarbon Oil Refiners	-	-	1	150	1	150
8. Hydrocarbon Oil Vendors	2,835	95,340	2,857	96,582	2,839	93,900
9. Liquid Petroleum Gas Vendors	160	6,190	163	5,730	140	4,770
10. Amusement Machines	7,588	654,740	7,468	641,310	7,267	652,700
11. Methylated Spirit Makers	11	1,700	9	1,350	7	900
12. Methylated Spirit Retailers	787	8,510	773	8,050	792	8,277
13. Moneylenders	-	-	-	-	-	-
14. Pawnbrokers	-	-	-	-	-	-
15. Table Water Manufacturers	-	-	-	-	-	-
16. Tobacco Manufacturers	5	1,050	4	600	7	1,650
17. Bookmaker 361A (Tote)	-	-	2	400	-	-
<b>TOTAL CLASS B</b>	<b>24,433</b>	<b>2,435,720</b>	<b>24,315</b>	<b>2,476,062</b>	<b>25,215</b>	<b>2,647,572</b>
<b>TOTAL CLASS A AND B</b>	<b>40,431</b>	<b>8,195,110</b>	<b>30,151</b>	<b>8,657,998</b>	<b>40,431</b>	<b>8,406,962</b>

\* 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 1999
- **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 (or, since 15 December, 1999, in Schedule 1 to the Stamp Duties Consolidation Act, 1999).

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%	Nil
Exceeding £10,000 and not exceeding £15,000	- 2%	Nil
Exceeding £15,000 and not exceeding £25,000	- 3%	Nil
Exceeding £25,000 and not exceeding £50,000	- 4%	Nil
Exceeding £50,000 and not exceeding £60,000	- 5%	Nil
Exceeding £60,000 .....	- 6%	—
Exceeding £60,000 and not exceeding £100,000	- —	3%
Exceeding £100,000 and not exceeding £170,000	- —	4%
Exceeding £170,000 and not exceeding £250,000	- —	5%
Exceeding £250,000 and not exceeding £500,000	- —	7%
Exceeding £500,000 .....	- —	9%

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 0.1% of the amount secured, subject to a maximum duty of £500.

### (2) Transactions in Stocks and Shares

The main item in this category is transfers of stocks and shares by way of sale. Such transfers attract duty at the rate of 1% of the consideration. In the case of gifts the duty is charged at the same rate on the value of the stocks and shares.

### (3) Companies Capital Duty

Companies capital duty is imposed at the rate of 1% 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**

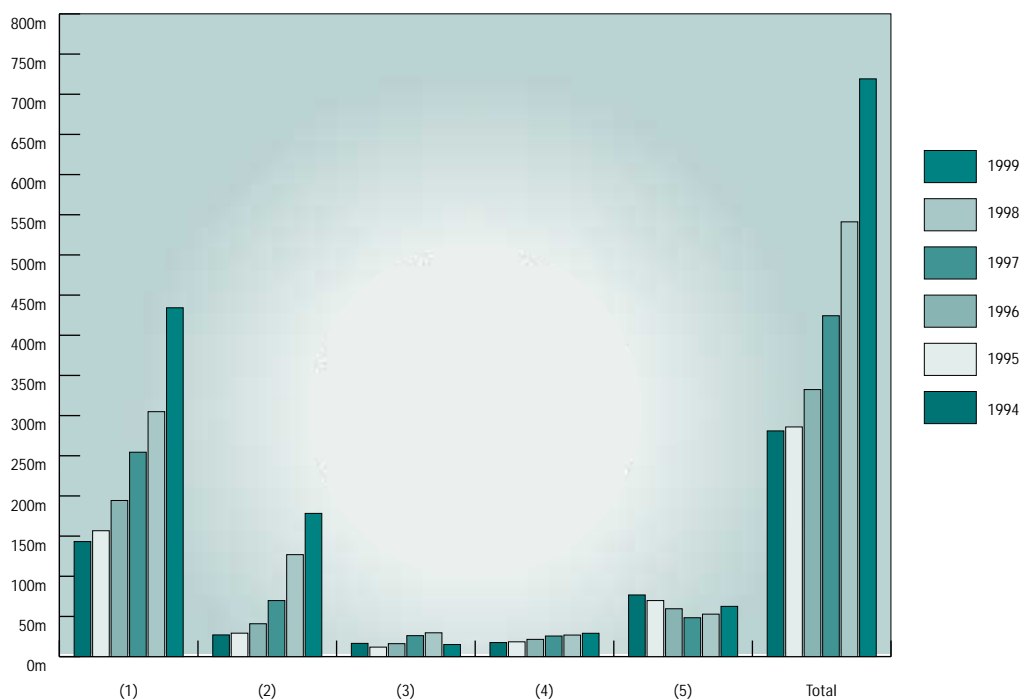
In the case of policies of life insurance, the duty is payable at the rate of 0.1% of the sum insured (where that sum exceeds £50). A stamp duty is levied at the rate of 2% on premiums received by insurance companies from certain classes of non-life insurance business. Policies of non-life insurance 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

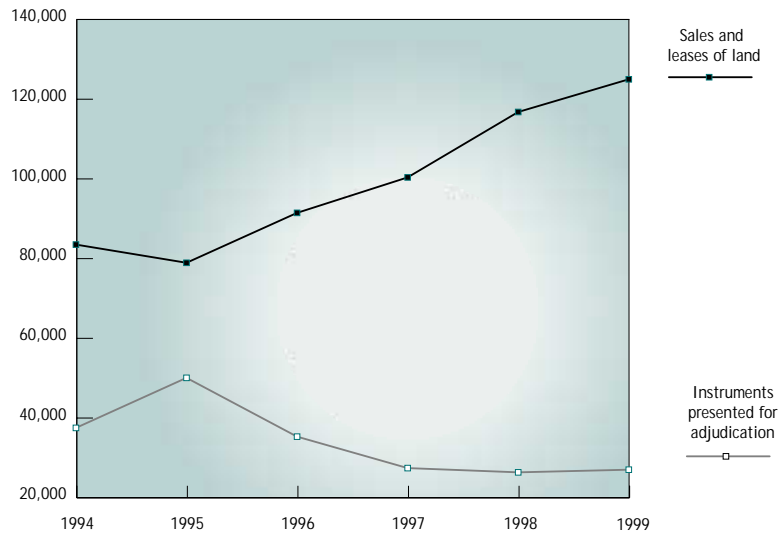
<i>Category of charge</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>
	£	£	£	£	£	£
(1) Land and property other than stocks and shares	143,193,284	156,691,290	194,337,073	254,416,708	304,889,852	<b>434,197,854</b>
(2) Stocks, shares, etc.: transfers, composition duty on transfers	27,000,807	29,177,859	40,906,176	69,755,206	126,922,396	<b>178,283,789</b>
(3) Companies' capital duty	16,481,074	11,829,127	16,117,836	26,096,590	29,650,018	<b>15,066,980</b>
(4) Cheques, bills of exchange, etc.	17,522,059	18,426,102	21,469,398	25,639,800	26,832,645	<b>29,041,308</b>
(5) Insurance and miscellaneous	76,748,565	69,762,972	59,572,595	48,395,564	52,873,233	<b>62,550,458</b>
Total of all stamp duties	280,945,789	285,887,350	332,403,078	424,303,868	541,168,144	<b>719,140,389</b>



**Table SD2**

**Other statistics relating to stamp revenue in the six years ended 1999**

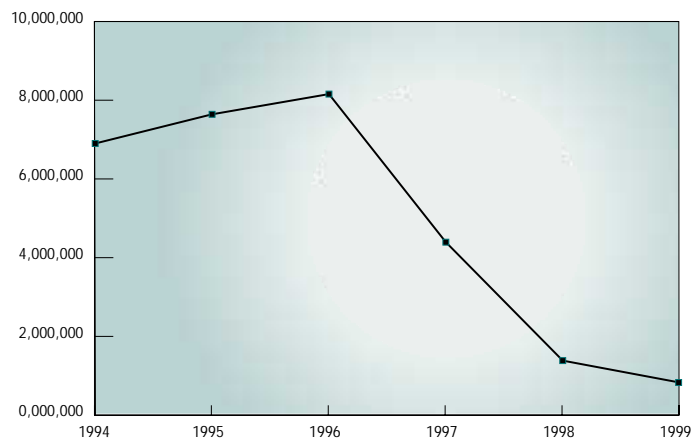
	<i>Year</i>					
	<i>1994</i>	<i>1995</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>
Instruments presented for adjudication	37,526	50,085	35,332	27,440	26,373	<b>27,039</b>
Sales and leases of land Number of transactions of which particulars were presented	83,524	78,956	91,483	100,385	116,797	<b>124,999</b>



**Table SD3**

**Net receipts of fees collected by means of stamps**

	<i>Year</i>					
	<i>1994</i>	<i>1995</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>
	£	£	£	£	£	£
Companies' Registration	6,057,862	6,895,035	7,376,752	3,610,580	638,326	<b>58,375</b>
Official Arbitration (land)	3,403	2,182	1,507	2,581	4,416	<b>9,291</b>
Registration of Deeds	811,274	745,176	777,348	780,737	742,103	<b>760,501</b>
Road Transport Act (vehicle plate) fees	28,034	-480	-	-	-	-
<b>Total fee stamps</b>	<b>6,900,573</b>	<b>7,641,913</b>	<b>8,155,607</b>	<b>4,393,898</b>	<b>1,384,845</b>	<b>828,167</b>





## 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 1999 are £192,900, £25,720 and £12,860 respectively.

All gifts and inheritances taken by a beneficiary on or after 2 December, 1998, are aggregated with all other gifts and inheritances taken by that beneficiary from any disponent since 2 December, 1998, 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 £1,000 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**

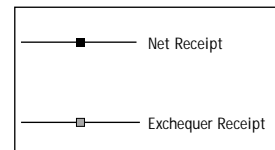
A probate tax of 2% applies to estates valued in excess of an exemption threshold. This threshold is £11,250 for deaths occurring in 1999.

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.

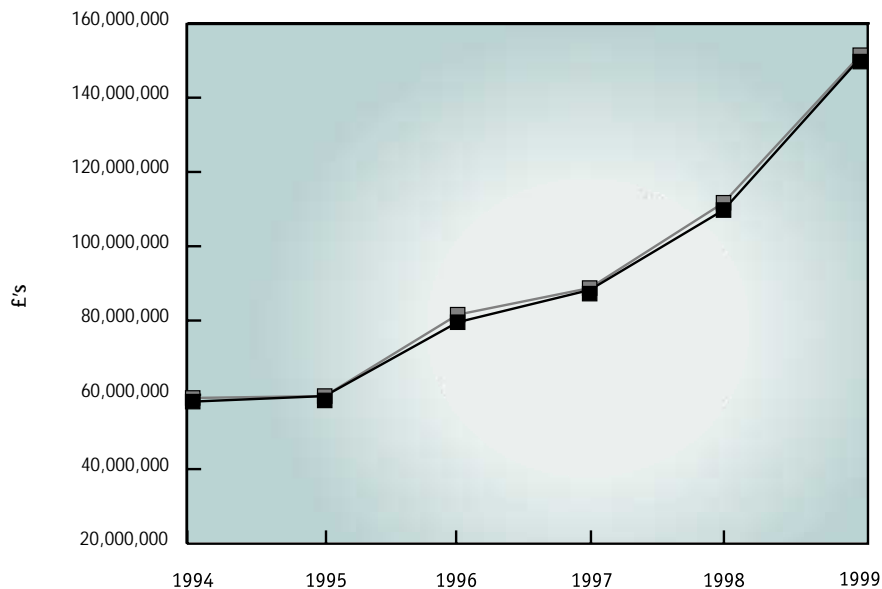
**Table CAT1**

**Exchequer receipt and net receipt**

<i>Year</i>	<i>Exchequer Receipt</i>	<i>Net Receipt</i>
	£	£
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
1998	110,726,000	111,712,076
<b>1999</b>	<b>151,676,000</b>	<b>151,429,388</b>



**Exchequer receipt and net receipt 1994-1999**



**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>1995</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>
Inheritance Tax	39,947,125	48,141,932	64,006,109	77,539,909	105,322,212
Gift Tax	2,391,400	8,635,795	5,024,411	6,030,953	10,510,422
Discretionary Trust Tax	4,916,300	10,355,881	2,645,355	8,404,265	10,600,759
Probate Tax	12,284,116	14,402,499	17,039,269	19,710,366	24,983,679
<b>Total</b>	<b>59,538,941</b>	<b>81,536,107</b>	<b>88,715,144</b>	<b>111,685,493</b>	<b>151,417,072</b>

**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 1999
- Table RPT3. Numbers of assessments on which tax was paid and the net receipt up to 31 December, 1999
- Table RPT4. Numbers of assessments paid in 1999, classified according to the market value of relevant residential property
- Table RPT5. Assessable persons claiming exemption on income grounds in 1999

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>
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	3,084,000	3,107,225
1998	1,438,000	1,438,164
<b>1999</b>	<b>1,392,000</b>	<b>1,392,334</b>

**Table RPT2****Numbers of assessments on which tax was paid and the net receipt in 1999**

<i>Valuation date of 5 April</i>	<i>Number of Assessments</i>	<i>Net Receipt</i>
1983-1993 (inclusive)	162	421,026
1994	77	258,748
1995	96	254,157
<b>1996</b>	<b>142</b>	<b>458,403</b>
Total	477	1,392,334

**Table RPT3****Numbers of assessments on which tax was paid and the net receipt up to 31 December, 1999**

<i>Valuation date of 5 April</i>	<i>Number of Assessments</i>	<i>Net Receipt</i>
1983	6,281	2,175,521
1984	6,175	1,996,970
1985	5,788	1,855,937
1986	5,787	1,786,796
1987	5,852	2,317,211
1988	6,117	2,790,665
1989	11,007	5,627,734
1990	10,729	5,542,704
1991	10,734	6,056,508
1992	13,808	8,039,541
1993	15,365	9,243,347
1994	38,341	15,082,445
1995	21,135	12,157,945
1996	21,962	14,349,098

**Table RPT4**

Numbers of assessments paid in 1999, 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	}		-	-
90,000	100,000	}	162	46	20
100,000	125,000	}		15	34
125,000	150,000	}		7	18
150,000	200,000	}		5	15
200,000	-	}		4	9
	Total		162	77	96
					142

**Table RPT5**

Assessable persons claiming exemption on income grounds in 1999

<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	}	833	96	-
100,000	125,000	}		246	99
125,000	150,000	}		68	116
150,000	200,000	}		42	75
200,000	-	}		21	37
	Total		833	246	326
					377



## Income Tax

- **Table IT1.** Taxation in force for the years 1994-95 to 1999-2000
- **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, 1997-98
- **Table IT6.** Cost of allowances and reliefs 1995-96 and 1996-97

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 1994-95 to 1999-2000**

	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	
Rates of tax (excluding income levy) for every £ of chargeable income	27% on first £8,200 48% on remainder	27% on £8,900 48% on remainder	27% on first £9,400 48% on remainder	26% on first £9,900 48% on remainder	24% on first £10,000 46% on remainder	24% on first £14,000 46% on remainder	
(STANDARD RATE 24% for 1998-99 and 1999-2000 26% for 1997-98, 27% for 1996-97 to 1993-94)							
Married persons (a) (joint assessment)	27% on first £16,400 48% on remainder	27% on £17,800 48% on remainder	27% on first £18,800 48% on remainder	26% on first £19,800 48% on remainder	24% on first £20,000 46% on remainder	24% on first £28,000 46% on remainder	
Exemption limits: (b)							
Single or Widowed persons:	£	£	£	£	£	£	
Under 65 years	3,600	3,700	3,900	4,000	4,100	4,100	
65 and under 75 years	4,100	4,300	4,500	4,600	5,000	{ 6,500	
75 years and over	4,700	4,900	5,100	5,200	5,500		
Married persons:							
Under 65 years	7,200	7,400	7,800	8,000	8,200	8,200	
65 and under 75 years	8,200	8,600	9,000	9,200	10,000	{ 13,000	
75 years and over	9,400	9,800	10,200	10,400	11,000		
Children under 16 years							
Additional Amount	450	450	450	450	450	450	
Third and each subsequent child	650	650	650	650	650	650	
ALLOWANCES, DEDUCTIONS AND RELIEFS GRANTED TO INDIVIDUALS BY REFERENCE TO PERSONAL STATUS:							
	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000 @ Standard Rate 24%	1999-2000 @ Marginal Rate 46%
Single person	2,350	2,500	2,650	2,900	3,150	4,200	-
Married Couple	4,700	5,000	5,300	5,800	6,300	8,400	-
Widowed person (in year of bereavement)	4,700	5,000	5,300	5,800	6,300	8,400	-
Widowed person (subsequent years)	2,850	3,000	3,150	3,400	3,650	4,200	500
Widowed person with dependent child (additional)	1,850	2,000	2,150	2,400	2,650	1,050	2,650
First year after bereavement	1,500	1,500	1,500	1,500	5,000	-	5,000
Second year after bereavement	1,000	1,000	1,000	1,000	4,000	-	4,000
Third year after bereavement	500	500	500	500	3,000	-	3,000
Fourth year after bereavement	-	-	-	-	2,000	-	2,000
Fifth year after bereavement	-	-	-	-	1,000	-	1,000
Single Parent – additional	2,350	2,500	2,650	2,900	3,150	1,050	3,150
Income Limit of Child	720	720	720	720	720	-	720
Incapacitated Child	600	600	700	700	800	-	800
Income Limit of Child	2,100	2,100	2,100	2,100	2,100	-	2,100
Dependent Relative allowance	110	110	110	110	110	-	110
Income Limit	4,149	4,270	4,440	4,601	4,848	-	5,152
Blind Person	600	600	700	700	1,000	-	1,500
Both Spouses Blind	1,400	1,400	1,600	1,600	2,000	-	3,000
Age allowance: Single/Widowed Person	200	200	200	400	400	-	400
Married	400	400	400	800	800	-	800
Employed person taking care of incapacitated person	5,000	5,000	7,500	7,500	8,500	-	8,500
Employee allowance (c)	800	800	800	800	800	1,000	-
PRSI allowance (d)	286	140	-	-	-	-	-

**Table IT1 - continued**  
**Taxation in force for the years 1994-95 to 1999-2000**

	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
	£	£	£	£	£	£
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(e)	13,000	14,000	14,000	15,000	15,500	16,000
(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 (f). In the case of individuals aged 55 years or over 20 per cent is allowable for 1996-97 to 1998-99. From 6 April 1999, for self-employed individuals, proprietary directors or employees who are not in an occupational pension scheme, the maximum amount of pension contributions which will qualify for tax relief are as follows:					
	Age		% of Net Relevant Earnings			
	Under 30 years of age		15%			
	30 to 39 years of age		20%			
	40 to 49 years of age		25%			
	50 years of age and over		30%			
	The 30% limit also applies to persons whose income comes wholly or mainly from specified activities.					
Interest Paid in full						
Interest limit on personal borrowings: (g)						
Married persons	3,800	3,800	3,800	3,800	3,800	3,800
Widowed persons	2,780	2,780	2,780	2,780	2,780	2,780
Single persons	1,900	1,900	1,900	1,900	1,900	1,900

• See notes following

**Table IT1 - continued**  
Taxation in force for the years 1994-95 to 1999-2000

	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
	£	£	£	£	£	£
Interest limit on money borrowed by an individual in acquiring an interest in an unquoted company: (h) –						
Where the individual has a material interest in the company	No limit	No limit	No limit	No limit	No limit	No limit
Where the individual does not have a material interest in the company:						
Private company	No limit	No limit	No limit	No limit	No limit	No limit
Other	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 <sup>(i)</sup>	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) (j)	No limit	No limit	No limit	No limit	No limit	No limit
Contributions to permanent health benefit schemes	A deduction, subject to a maximum of 10 per cent of total income, in respect of premiums and other contributions					
Relief for rent paid in respect of private tenancies (k)						
All Tenants:						
Maximum deduction:						
Married persons	-	1,000	1,000	1,000	1,000	1,000
Widowed persons	-	750	750	750	750	750
Single persons	-	500	500	500	500	500

• See notes following



**Table IT1 - continued**  
**Taxation in force for the years 1994-95 to 1999-2000**

	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
	£	£	£	£	£	£
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)
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.		
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 et seq. is at the standard rate and applies in respect of service charges paid in the preceding calendar year with a maximum qualifying amount for relief of £150.		
Income payable under dispositions (covenants) to individuals or certain bodies				Tax relief allowed on full payment subject to various conditions and limitations		
Certain payments made by a person carrying on a trade or profession to an Irish university or other qualifying educational establishment (l)				A deduction equal to the amount of payment		
Exemption in respect of shares granted by companies to employees under approved profit sharing schemes (m)						
Maximum qualifying value of shares appropriated in any one year	2,000	2,000	10,000	10,000	10,000	10,000
• See notes following						

**Table IT1 - continued**  
Taxation in force for the years 1994-95 to 1999-2000

	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
	£	£	£	£	£	£
Relief for investment in corporate trades (n)						
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	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 (o)						
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	-	-
Maximum donation	10,000	10,000	10,000	10,000	-	-
Exemption in respect of certain income derived from the leasing of farm land (p)						
Maximum exemption leases of 5 or 6 years	3,000	3,000	3,000	4,000	4,000	4,000
leases of 7 or more years	4,000	4,000	4,000	6,000	6,000	6,000
Donations to certain Third World charities						
Minimum donation must exceed	-	200	200	200	200	200
Maximum donation	-	750	750	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	75,000	75,000
Maximum donation	-	500,000	750,000	750,000	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 1994-95 to 1999-2000**

	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
	£	£	£	£	£	£
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 (q)	A deduction equal to the amount of the gift					
Expenditure on buildings in use as sole or main residence in designated inner city area	<p>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.</p>					
Relief for new shares purchased on issue by employees (r)	<p>Relief is provided by way of a deduction in computing total income of up to £750 (£3,000 for 1994-95 and 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.</p>					
Allowance to owner-occupiers in respect of expenditure incurred on construction or refurbishment of certain premises (s).	<p>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.</p>					

• 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, 1997-98, 1998-99 and 1999-2000. For 1999-2000 only two exemption limits apply-under 65 and 65 years of age or over.
- (c) Extended for 1991-92 and subsequent years to cross-frontier workers where their employment is of a kind that, within the State, would qualify for the PAYE allowance. Extended, subject to conditions, for 1994-95 and subsequent years to the children of proprietary directors and the self-employed (including farmers) who are full-time employees in the business of their parents.
- (d) This allowance is granted to employees paying the higher rates of PRSI.
- (e) 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.
- (f) "Relevant earnings" is defined as non-pensionable earned income. For the years 1996-97 and 1997-98, 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.
- (g) 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 (80 per cent for 1994-95 to 1999-2000 inclusive) of the lesser of
- (a) the amount of interest actually paid and
  - (b) (i) £5,000 or a married couple,  
(ii) £3,600 for a widowed person, or  
(iii) £2,500 for other individuals.

For 1994-95 and subsequent years the percentage restriction does 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 et seq. 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 1994-95 et seq.

- (h) To qualify for the relief the individual must be a full-time director or employee of the company and must not, except in certain limited circumstances, have recovered capital from the company. No relief is granted on interest on a loan applied in acquiring shares issued on or after 20 April, 1990 if a business expansion scheme relief claim is made in respect of those shares. The interest deduction in arriving at total income is in addition to the deduction allowed for home purchase or improvement etc. The foregoing relief is abolished for loans applied on or after 29 January, 1992, if at the time the loan is applied, the company is a quoted company. 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.

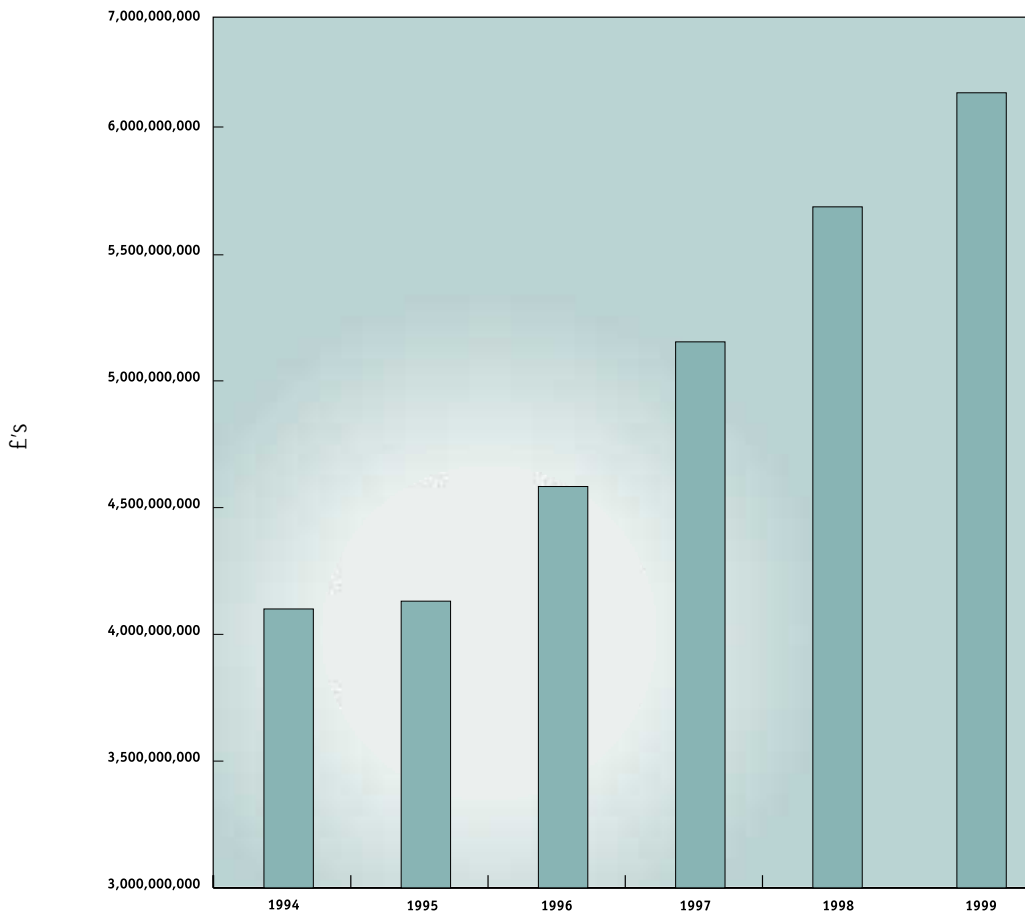
- (i) Relief is based on the amount of premiums paid in the year preceding this year of assessment.
- (j) Alternatively, total expenses incurred in excess of £200 by the taxpayer on himself or herself and dependents as a group, may be claimed.
- (k) This relief applies to persons aged 55 years or over for 1994-95 and to all tenants for 1995-96 et seq.
- (l) 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.
- (m) 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.
- (n) 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.
- (o) 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.
- (p) 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.
- (q) 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.
- (r) 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 1994-95 and 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.
- (s) 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>
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
1998	5,736,617,000	5,741,952,100
<b>1999</b>	<b>6,322,651,000</b>	<b>6,306,009,760</b>

**Net Receipts: Income Tax and Income Levy**



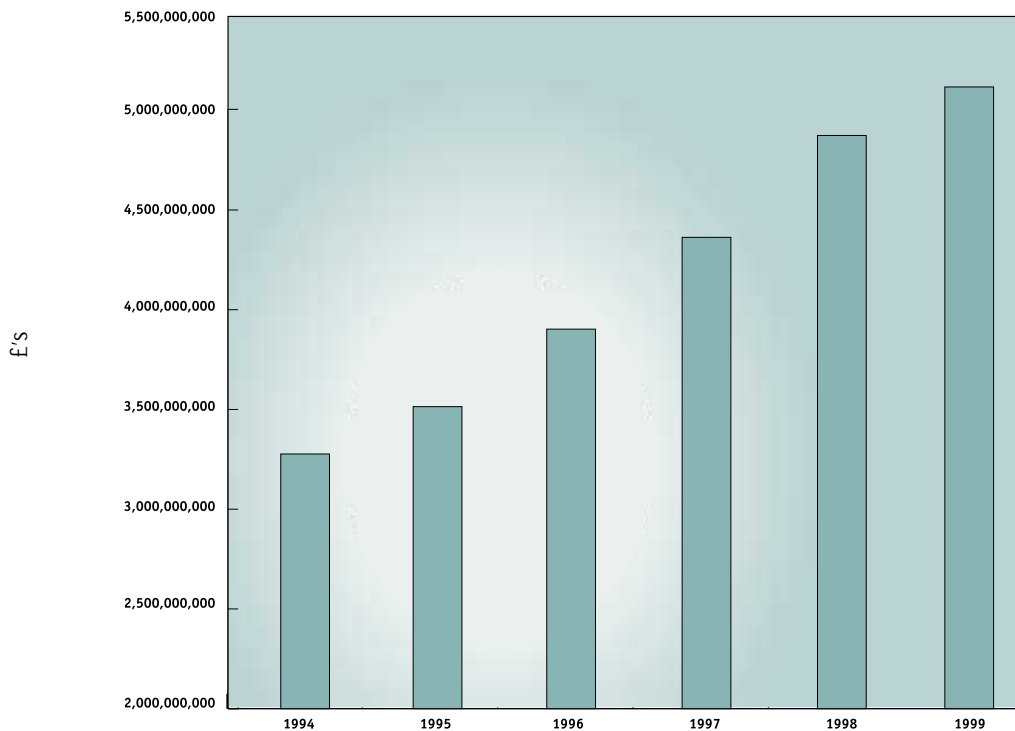
**Table IT3**

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

	<i>Gross receipts (PAYE) £</i>	<i>Net receipts (PAYE) £</i>
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
1998	4,906,716,521	4,755,109,201
<b>1999</b>	<b>5,384,753,617</b>	<b>5,224,859,294</b>

A small amount of Schedule E tax (about 42 million in 1997/98) is paid otherwise than through Pay As You Earn. Precise particulars of the amount are not available.

**Net Receipts: Pay As You Earn**



**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>
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
1997 - 98	157,073	2,258,677
<b>1998 - 99</b>	<b>166,130</b>	<b>2,467,398</b>

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.



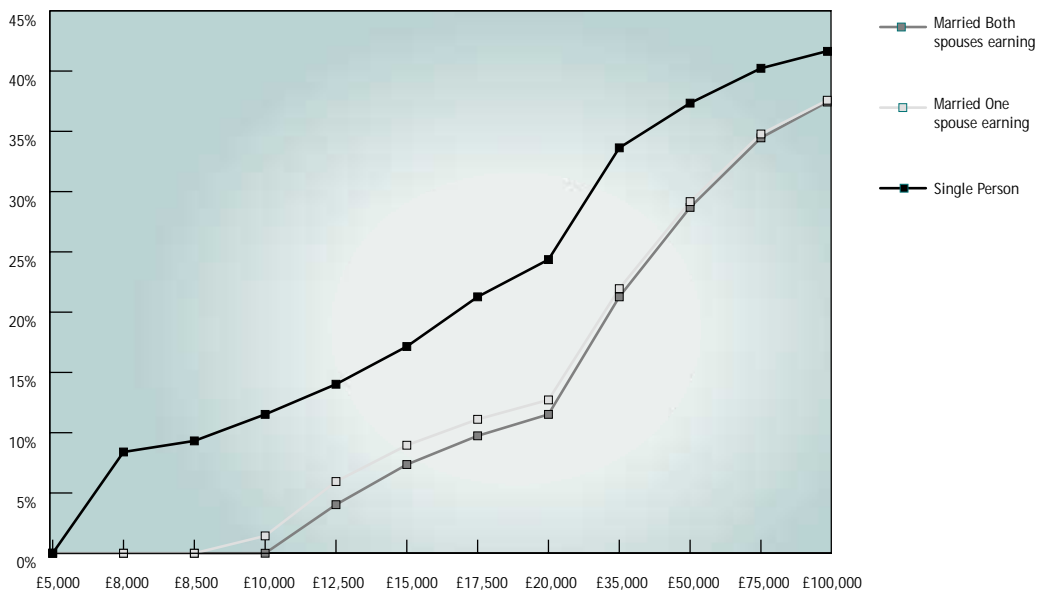
**Income Tax: Schedule E**

**TABLE IT5**

*The following table illustrates the graduation of tax for certain incomes and taxpayers.  
Amount and effective rates of tax on specimen incomes, 1999 - 2000.*

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 Amount of tax	Effective Rate	Both spouses working Amount of tax	Effective Rate
£5,000	£0	0.00%	£0	0.00%	£0	0.00%
£8,000	£672	8.40%	£0	0.00%	£0	0.00%
£8,500	£792	9.32%	£0	0.00%	£0	0.00%
£10,000	£1,152	11.52%	£144	1.44%	£0	0.00%
£12,500	£1,752	14.02%	£744	5.95%	£504	4.03%
£15,000	£2,572	17.15%	£1,344	8.96%	£1,104	7.36%
£17,500	£3,722	21.27%	£1,944	11.11%	£1,704	9.74%
£20,000	£4,872	24.36%	£2,544	12.72%	£2,304	11.52%
£35,000	£11,772	33.63%	£7,684	21.95%	£7,444	21.27%
£50,000	£18,672	37.34%	£14,584	29.17%	£14,344	28.69%
£75,000	£30,172	40.23%	£26,084	34.78%	£25,844	34.46%
£100,000	£41,672	41.67%	£37,584	37.58%	£37,344	37.43%

Effective rates of tax are computed by reference to personal allowances\* for persons aged under 65 years, which for 1999-2000 include the special individual PAYE allowance\* of £1,000. It also takes into account the exempt income limit of £4,100 per person and £8,200 for married couples.  
\*From 6th April 1999 these allowances allowed at the standard rate only.



## COST OF ALLOWANCES AND RELIEFS 1996-97 AND 1997-98

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 1996-97 and 1997-98 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 1996-97 reflect revisions to figures previously published in the 1998 Report.

## INCOME TAX AND CORPORATION TAX

TABLE IT6

Cost of allowances and reliefs 1996-97 and 1997-98

	<i>Tax Relief Provision</i>			<i>(1) Estimated cost for</i>	
				<i>1996-97</i>	<i>1997-98</i>
	<u>Income Tax</u>			<b>£m</b>	<b>£m</b>
Exemption limits:-					
General exemption (2)	...	...	...	29.0	19.3
Child Addition (2)	...	...	...	28.8	24.0
Age exemption (2)	...	...	...	17.3	12.8
Married person's allowance (3)	...	...	...	977.0	1087.4
Single person's allowance (3)	...	...	...	606.4	719.0
Widowed person's allowance (3)	...	...	...	65.7	68.7
Additional allowance to widowed person in year of bereavement				1.9	2.0
Additional bereavement allowance to widowed parent	...	...	...	0.7	0.6
Additional personal allowance for lone parent	...	...	...	37.0	50.3
Additional allowance for incapacitated child	...	...	...	2.4	2.4
Employee (PAYE) allowance	...	...	...	256.0	278.5
Dependent relative allowance	...	...	...	1.0	0.9
Person taking care of incapacitated taxpayer	...	...	...	0.2	0.3
Age allowance	...	...	...	6.5	14.1
Blind person's allowance	...	...	...	0.23	0.24
Relief in respect of medical insurance premiums	...	...	...	53.3	57.3
Health expenses relief	...	...	...	20.5	22.6
Contributions under permanent health benefit schemes, after deduction of tax on benefits received	...	...	...	2.5	2.7
Employees' contributions to approved superannuation schemes	...	...	...	154.0*+	202.0*+
Employers' contributions to approved superannuation schemes	...	...	...	266.0*+	343.0*+
Exemption of net income of approved superannuation funds (contributions plus investment income less outgoings) (4)	...	...	...	500.0*+	648.0*+
Retirement annuity premiums by self-employed	...	...	...	71.3	71.9

• See notes following

TABLE IT6 (continued)

## Cost of allowances and reliefs 1996-97 and 1997-98

<i>Tax Relief Provision</i>	<i>(1) Estimated cost for 1996-97      1997-98</i>	
<b><u>Income Tax - continued</u></b>	<b>£m</b>	<b>£m</b>
Interest paid:		
Loans relating to principal private residence ... ..	151.5	143.6
Other (5) ... ..	6.5	14.6
Rent paid in private tenancies ... ..	7.6	9.0
Home Alarm Systems for the Elderly ... ..	0.1	0.1
Expenses allowable to employees under Schedule E ... ..	46.8	49.9
Third Level Education Fees ... ..	1.5	2.0
Exemption of certain earnings of writers, composers and artists ... ..	10.4	15.6
Dispositions (including maintenance payments made to separated spouses) ... ..	6.6	6.9
Exemption of interest on savings certificates, national instalment-savings and index-linked savings bonds ... ..	24.5+	32.6+
Exemption of income of charities, colleges, hospitals, schools, friendly societies, etc. (6) ... ..	33.2	34.9
Tax Relief for designated Third World Charities ... ..	0.4	0.4
Exemption of Irish government securities where owner not ordinarily resident in Ireland (4) ... ..	99.3*	65.3*
Exemption of statutory redundancy payments ... ..	6.4+	7.8+
Service Charges ... ..	2.2	2.0
Top slicing relief - reduced tax rate for payments in excess of exemption amounts made as compensation for loss of office ... ..	1.7	1.0
Exemption from tax of certain social welfare payments:		
Child benefit ... ..	91.8*	91.2*
Maternity allowance ... ..	5.9*	6.1*
Exemption of pensions, benefits or gratuities payable to veterans of the War of Independence, their widows or dependants ... ..	0.10	0.09
Relief under profit sharing schemes ... ..	15.5*	13.0*
Exemption under approved share option schemes ... ..	11.5*	30.0*
Relief for expenditure on significant buildings and gardens ... ..	-	1.5
Investment in corporate trades (BES) ... ..	41.8	44.5
Investment in seed capital ... ..	1.6	1.2
Stock Relief ... ..	2.3*+	1.8*+

• See notes following

TABLE IT6 (continued)

## Cost of allowances and reliefs 1996-97 and 1997-98

Tax Relief Provision	(1) Estimated cost for	
	1996-97	1997-98
Income Tax and/or Corporation Tax (7)	£m	£m
Capital allowances:		
Urban Renewal	20.0*+	47.7*+
Other (8)	917.5	1061.0
Rented Residential Accommodation (9)	26.2*+	25.4*+
Effective rate of 10 per cent for manufacturing and certain other activities (10)	1499.5	1836.7
"Section 84" loans (11)	9.5+	7.6+
Double taxation relief	112.6	81.0
Investment in films*	11.3	18.0
Group relief	149.0	178.8

## 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 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 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.
- (7) Except where otherwise indicated, the costs included for corporation tax are by reference to accounting periods which ended in the years to 31 March, 1997 and 31 March, 1998.
- (8) The cost shown for capital allowances does not include any cost associated with "unused capital allowances", that is, capital allowances which are not absorbed by a company in the accounting period in which they arise because they exceed the amount of the company's profits of that accounting period which are available for offset. Unused capital allowances can be offset as losses against taxable profits arising in the previous accounting period and against certain profits arising in future accounting periods and can also be offset against the profits of another company in the same group of companies. Approximately £1200 million of unused capital allowances were claimed in respect of 1997-98 accounting periods but as the proportion of this item which is included in previous year losses and in group relief is not separately identifiable a reliable estimate of the cost of the capital allowance element cannot be provided.
- (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;
- Donation of 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 1996-97 and 1997-98"

## Income Distribution Statistics

- Table IDS1. Income Tax 1997-98. Distribution of -  
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income
- Table IDS2. Income Tax 1997-98. 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 1997-98. 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 1997-98. 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 1997-98. 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 1997-98. 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 1997-98. 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 1997-98. Distribution of -  
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income
- Table IDS 9. Income Tax 1997-98. 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 1997-98. 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 1997-98. 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 1997-98. 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 1997-98 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 1997-98. 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 1997-98 Interest paid on home loans -  
relief allowed at the standard rate (in terms of tax reductions) by range of total income

- Table IDS16. Income Tax 1997-98. Medical Insurance - relief allowed at the standard rate (in terms of tax reductions) by range of total income
- Table IDS17. Income Tax 1997-98. Distribution of - (i) number of taxable incomes (ii) total taxable income and (iii) tax, by range of taxable income
- Table IDS18. Income Tax 1997-98. Distribution of - (i) number of taxable incomes (ii) total taxable income and (iii) tax, by tax band
- Table IDS19. Income Tax computation for 1996-97 and 1997-98.

## 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 1997-98.

The tables in this Report are similar to the tables in the 1998 Report.

The tables relate to income assessed in respect of the tax year 1997-98 by reference to tax returns which were processed up to 11 January, 2000. The income taken for the purposes of the tables is in general that of the year 1997-98.

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. 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 1997-98 up to 11 January, 2000.

The information relating to Schedule D assessments is based on assessed Self-Assessment Returns for 1997-98, representing some 90 per cent of the expected total.

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

The timeliness of the historical data on incomes and tax included in the tables is directly influenced by the need to have not less than 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 1997-98.

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 1,082,725 individuals who were effectively liable to income tax for 1997-98 as compared with a total of just over 1,447,289 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.

#### Relief at the standard rate of income tax for interest relief on home loans and for medical insurance

Interest relief on Home Loans and on Medical Insurance is restricted to the standard rate of income 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.

## INCOME TAX 1997-98

Table IDS1

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

Range of gross income		Single males				Single Females				Married Couples - both earning									
From £	To £	Number of cases	% of total	Income £	% of total	Tax £	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	3,000	91,690	20.33	131,917,360	2.73	141,703	0.01	88,975	22.21	123,508,871	3.15	63,793	0.01	2,316	1.10	4,001,704	0.06	791	0.00
3,000	4,000	27,651	6.13	97,474,634	2.01	60,708	0.01	21,633	5.40	75,678,172	1.93	37,159	0.00	1,206	0.57	4,194,626	0.06	6,447	0.00
4,000	5,000	27,024	5.99	121,293,324	2.51	3,912,514	0.39	20,263	5.06	91,164,854	2.32	2,663,024	0.35	1,205	0.57	5,461,542	0.08	25,909	0.00
5,000	6,000	22,831	5.06	125,452,949	2.59	9,184,552	0.90	19,743	4.93	108,681,692	2.77	6,711,729	0.89	1,605	0.76	8,855,287	0.13	43,877	0.00
6,000	7,000	20,611	4.57	133,784,839	2.76	13,319,564	1.31	20,221	5.05	131,521,382	3.35	10,447,602	1.38	1,796	0.85	11,722,639	0.18	68,396	0.00
7,000	8,000	20,596	4.57	154,603,421	3.19	18,473,058	1.82	20,974	5.24	157,347,930	4.01	16,044,660	2.12	2,488	1.18	18,718,124	0.29	98,448	0.01
8,000	9,000	19,950	4.42	169,607,590	3.50	22,843,609	2.25	20,810	5.19	176,891,921	4.51	21,213,700	2.80	3,032	1.43	25,801,587	0.39	266,349	0.02
9,000	10,000	20,199	4.48	192,019,988	3.97	28,205,801	2.78	20,830	5.20	197,915,912	5.04	26,436,415	3.49	3,349	1.59	31,837,831	0.49	821,622	0.06
10,000	12,500	49,666	11.01	558,654,389	11.54	91,068,709	8.97	47,918	11.96	537,771,863	13.70	83,275,580	11.01	9,547	4.52	107,627,849	1.64	6,192,554	0.41
12,500	15,000	42,967	9.53	587,767,752	12.14	106,986,748	10.53	37,349	9.32	509,788,301	12.98	89,686,176	11.86	11,084	5.25	152,700,633	2.33	14,333,939	0.96
15,000	17,500	30,865	6.84	500,211,409	10.33	108,443,642	10.68	24,561	6.13	397,475,604	10.12	84,259,323	11.14	12,730	6.02	207,139,626	3.16	24,670,655	1.65
17,500	20,000	22,466	4.98	419,581,453	8.67	103,411,862	10.18	17,270	4.31	322,489,306	8.21	78,846,252	10.42	13,883	6.57	260,474,712	3.97	35,510,578	2.38
20,000	25,000	25,867	5.74	575,046,122	11.88	160,044,114	15.76	21,535	5.38	479,362,970	12.21	132,784,523	17.55	29,654	14.03	668,298,601	10.18	103,196,853	6.92
25,000	30,000	13,290	2.95	361,422,290	7.47	111,087,897	10.94	10,887	2.72	295,133,844	7.52	91,357,732	12.08	30,138	14.26	827,627,406	12.61	144,388,869	9.68
30,000	35,000	6,533	1.45	210,353,693	4.35	68,619,803	6.76	3,828	0.96	122,976,480	3.13	40,872,547	5.40	24,093	11.40	779,562,487	11.88	163,078,491	10.93
35,000	40,000	3,354	0.74	124,811,883	2.58	42,132,264	4.15	1,734	0.43	64,289,080	1.64	22,250,114	2.94	17,719	8.39	661,929,115	10.08	159,216,433	10.67
40,000	50,000	2,689	0.60	118,285,723	2.44	40,404,611	3.98	1,165	0.29	51,531,107	1.31	18,279,018	2.42	22,052	10.44	982,075,539	14.96	268,445,781	17.99
50,000	60,000	1,043	0.23	56,674,624	1.17	19,887,314	1.96	375	0.09	20,359,201	0.52	7,342,621	0.97	11,317	5.36	614,770,586	9.37	186,776,217	12.52
60,000	75,000	665	0.15	44,197,769	0.91	15,620,329	1.54	237	0.06	15,705,169	0.40	5,806,711	0.77	6,012	2.85	397,627,964	6.06	127,168,247	8.52
75,000	100,000	451	0.10	38,605,770	0.80	13,533,010	1.33	156	0.04	13,272,731	0.34	4,855,415	0.64	3,129	1.48	265,912,823	4.05	87,364,406	5.85
Over	100,000	585	0.13	118,763,529	2.45	38,425,325	3.78	147	0.04	33,383,840	0.85	13,275,310	1.75	2,936	1.39	527,521,120	8.04	170,525,672	11.43
<b>Totals</b>		<b>450,993</b>	<b>100</b>	<b>4,840,530,511</b>	<b>100</b>	<b>1,015,807,137</b>	<b>100</b>	<b>400,611</b>	<b>100</b>	<b>3,926,250,230</b>	<b>100</b>	<b>756,479,404</b>	<b>100</b>	<b>211,291</b>	<b>100</b>	<b>6,563,861,801</b>	<b>100</b>	<b>1,492,200,534</b>	<b>100</b>

## INCOME TAX 1997-98

Table IDS1 - continued

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

Range of gross income		Married couples - one earning						Widowers						Widows					
From £	To £	Number of cases	% of total	Income £	% of total	Tax £	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	3,000	18,630	5.84	25,338,622	0.37	35,757	0.00	849	5.14	1,153,877	0.50	683	0.00	1,532	3.14	2,485,581	0.49	2,987	0.00
3,000	4,000	5,679	1.78	19,856,255	0.29	14,718	0.00	452	2.74	1,630,388	0.71	814	0.00	2,178	4.47	8,044,192	1.59	1,850	0.00
4,000	5,000	6,275	1.97	28,260,062	0.42	65,354	0.00	1,429	8.66	6,480,081	2.81	27,207	0.06	6,780	13.91	30,609,765	6.04	158,091	0.20
5,000	6,000	7,257	2.27	40,075,126	0.59	171,120	0.01	1,718	10.41	9,480,695	4.10	287,181	0.60	5,486	11.25	30,094,142	5.94	928,480	1.18
6,000	7,000	9,669	3.03	63,135,142	0.93	283,086	0.02	1,309	7.93	8,439,375	3.65	511,927	1.07	4,921	10.09	31,981,584	6.31	1,993,335	2.54
7,000	8,000	13,519	4.24	101,788,231	1.50	498,706	0.04	925	5.60	6,932,211	3.00	560,528	1.17	4,289	8.80	32,094,982	6.33	2,641,560	3.36
8,000	9,000	15,095	4.73	128,376,820	1.89	1,209,075	0.09	809	4.90	6,872,108	2.98	674,838	1.41	3,578	7.34	30,383,106	6.00	2,973,334	3.78
9,000	10,000	13,921	4.36	132,158,637	1.94	3,301,003	0.25	759	4.60	7,211,946	3.12	799,639	1.67	3,301	6.77	31,298,280	6.18	3,541,886	4.51
10,000	12,500	31,522	9.88	353,503,448	5.20	22,417,749	1.68	1,713	10.38	19,078,722	8.26	2,466,422	5.14	5,373	11.02	59,682,218	11.78	7,661,646	9.75
12,500	15,000	28,958	9.07	397,249,833	5.84	41,655,256	3.12	1,423	8.62	19,523,927	8.45	2,922,821	6.10	3,445	7.07	47,101,616	9.30	6,920,059	8.81
15,000	17,500	25,258	7.91	409,962,614	6.03	53,973,403	4.04	1,206	7.31	19,555,839	8.47	3,530,277	7.36	2,187	4.49	35,348,955	6.98	6,187,644	7.87
17,500	20,000	22,327	7.00	418,078,368	6.15	62,994,623	4.71	889	5.39	16,608,280	7.19	3,404,410	7.10	1,488	3.05	27,803,009	5.49	5,615,240	7.14
20,000	25,000	37,189	11.65	832,835,745	12.24	142,561,102	10.67	1,137	6.89	25,251,294	10.93	6,112,115	12.75	1,687	3.46	37,476,846	7.40	8,791,592	11.19
25,000	30,000	29,102	9.12	795,400,220	11.69	153,011,840	11.45	654	3.96	17,818,979	7.71	4,876,069	10.17	932	1.91	25,370,015	5.01	6,797,999	8.65
30,000	35,000	17,209	5.39	555,354,338	8.16	122,872,010	9.19	415	2.51	13,427,688	5.81	3,994,678	8.33	611	1.25	19,728,163	3.89	5,740,349	7.30
35,000	40,000	10,531	3.30	392,795,306	5.77	96,458,936	7.22	263	1.59	9,825,712	4.25	3,130,620	6.53	340	0.70	12,680,626	2.50	3,893,315	4.95
40,000	50,000	11,059	3.47	490,639,478	7.21	132,262,710	9.90	232	1.41	10,292,990	4.46	3,300,388	6.88	286	0.59	12,575,724	2.48	3,915,341	4.98
50,000	60,000	5,093	1.60	277,230,870	4.08	80,534,794	6.03	114	0.69	6,173,884	2.67	2,172,447	4.53	106	0.22	5,766,656	1.14	1,753,821	2.23
60,000	75,000	3,764	1.18	251,380,210	3.70	75,861,742	5.68	79	0.48	5,274,524	2.28	1,781,286	3.71	77	0.16	5,141,939	1.01	1,732,059	2.20
75,000	100,000	2,993	0.94	256,603,100	3.77	81,815,818	6.12	52	0.32	4,510,624	1.95	1,631,734	3.40	71	0.15	6,141,365	1.21	2,062,157	2.62
Over	100,000	4,092	1.28	832,394,418	12.24	264,602,118	19.80	77	0.47	15,428,262	6.68	5,766,190	12.02	80	0.16	14,832,321	2.93	5,278,742	6.72
<b>Totals</b>		<b>319,142</b>	<b>100</b>	<b>6,802,416,843</b>	<b>100</b>	<b>1,336,600,920</b>	<b>100</b>	<b>16,504</b>	<b>100</b>	<b>230,971,406</b>	<b>100</b>	<b>47,952,274</b>	<b>100</b>	<b>48,748</b>	<b>100</b>	<b>506,641,085</b>	<b>100</b>	<b>78,591,487</b>	<b>100</b>

## INCOME TAX 1997-98

Table IDS1 - continued

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

<i>Range of Gross income</i>		<i>Totals</i>					
<i>From</i> £	<i>To</i> £	<i>Number</i> <i>of cases</i>	<i>% of</i> <i>total</i>	<i>Income</i> £	<i>% of</i> <i>total</i>	<i>Tax</i> £	<i>% of</i> <i>total</i>
-	3,000	203,992	14.09	288,406,015	1.26	245,714	0.01
3,000	4,000	58,799	4.06	206,878,267	0.90	121,696	0.00
4,000	5,000	62,976	4.35	283,269,628	1.24	6,822,099	0.14
5,000	6,000	58,640	4.05	322,639,891	1.41	17,326,939	0.37
6,000	7,000	58,527	4.04	380,584,961	1.66	26,623,910	0.56
7,000	8,000	62,791	4.34	471,484,899	2.06	38,316,960	0.81
8,000	9,000	63,274	4.37	537,933,132	2.35	49,180,905	1.04
9,000	10,000	62,359	4.31	592,442,594	2.59	63,106,366	1.33
10,000	12,500	145,739	10.07	1,636,318,489	7.15	213,082,660	4.51
12,500	15,000	125,226	8.65	1,714,132,062	7.49	262,504,999	5.55
15,000	17,500	96,807	6.69	1,569,694,047	6.86	281,064,944	5.95
17,500	20,000	78,323	5.41	1,465,035,128	6.41	289,782,965	6.13
20,000	25,000	117,069	8.09	2,618,271,578	11.45	553,490,299	11.71
25,000	30,000	85,003	5.87	2,322,772,754	10.16	511,520,406	10.82
30,000	35,000	52,689	3.64	1,701,402,849	7.44	405,177,878	8.57
35,000	40,000	33,941	2.35	1,266,331,722	5.54	327,081,682	6.92
40,000	50,000	37,483	2.59	1,665,400,561	7.28	466,607,849	9.87
50,000	60,000	18,048	1.25	980,975,821	4.29	298,467,214	6.31
60,000	75,000	10,834	0.75	719,327,575	3.15	227,970,374	4.82
75,000	100,000	6,852	0.47	585,046,413	2.56	191,262,540	4.05
over	100,000	7,917	0.55	1,542,323,490	6.74	497,873,357	10.53
<b>Totals</b>		<b>1,447,289</b>	<b>100</b>	<b>22,870,671,876</b>	<b>100</b>	<b>4,727,631,756</b>	<b>100</b>

## INCOME TAX 1997-98

Table IDS2

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

Range of Gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From £	To £	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	5,000	16,447	28.27	5,193	35.96	906	2.21	7,288	8.49	628	16.98	1,297	17.79	31,759	15.08	79,942,606	1.54	1,001,001	0.09
5,000	10,000	16,807	28.89	3,975	27.52	3,338	8.13	14,171	16.50	936	25.30	2,127	29.17	41,354	19.64	312,674,628	6.01	17,117,246	1.52
10,000	15,000	10,593	18.21	2,234	15.47	5,529	13.46	16,561	19.28	740	20.01	1,483	20.34	37,140	17.64	459,095,337	8.83	42,103,545	3.74
15,000	20,000	5,815	9.99	1,106	7.66	5,362	13.05	11,853	13.80	436	11.79	837	11.48	25,409	12.07	440,743,777	8.48	59,303,568	5.27
20,000	25,000	2,948	5.07	596	4.13	4,776	11.63	8,313	9.68	282	7.62	484	6.64	17,399	8.26	389,502,750	7.49	62,641,625	5.56
25,000	30,000	1,669	2.87	382	2.64	4,377	10.66	6,497	7.57	168	4.54	312	4.28	13,405	6.37	366,902,454	7.06	65,241,058	5.79
30,000	35,000	1,005	1.73	230	1.59	3,392	8.26	4,323	5.03	109	2.95	193	2.65	9,252	4.39	299,002,716	5.75	59,725,586	5.30
35,000	40,000	644	1.11	167	1.16	2,397	5.84	3,093	3.60	85	2.30	141	1.93	6,527	3.10	243,920,222	4.69	53,678,845	4.77
40,000	50,000	736	1.27	208	1.44	3,273	7.97	3,934	4.58	103	2.78	150	2.06	8,404	3.99	374,543,036	7.20	91,988,160	8.17
50,000	60,000	418	0.72	109	0.75	2,001	4.87	2,352	2.74	48	1.30	77	1.06	5,005	2.38	273,669,472	5.26	73,307,913	6.51
60,000	75,000	328	0.56	78	0.54	1,832	4.46	2,198	2.56	55	1.49	59	0.81	4,550	2.16	304,371,039	5.86	86,492,149	7.68
75,000	100,000	290	0.50	78	0.54	1,602	3.90	1,943	2.26	44	1.19	60	0.82	4,017	1.91	345,468,275	6.65	104,802,042	9.31
over	100,000	480	0.83	87	0.60	2,293	5.58	3,355	3.91	65	1.76	72	0.99	6,352	3.02	1,308,581,271	25.17	408,757,468	36.30
Totals		58,180	100	14,443	100	41,078	100	85,881	100	3,699	100	7,292	100	210,573	100	5,198,417,583	100	1,126,160,206	100

\* 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 1997-98

Table IDS3

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

Range of Gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From £	To £	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	3,000	6,594	14.50	1,995	20.49	356	1.29	4,069	6.22	245	9.39	390	8.80	13,649	8.79	13,967,318	0.41	36,899	0.01
3,000	4,000	2,694	5.92	688	7.07	186	0.67	1,010	1.54	98	3.75	186	4.20	4,862	3.13	17,230,195	0.51	15,847	0.00
4,000	5,000	3,523	7.74	745	7.65	250	0.90	1,309	2.00	120	4.60	251	5.66	6,198	3.99	28,017,609	0.82	401,912	0.06
5,000	6,000	3,440	7.56	743	7.63	322	1.16	1,546	2.36	136	5.21	242	5.46	6,429	4.14	35,356,812	1.04	1,242,192	0.19
6,000	7,000	2,996	6.59	651	6.69	394	1.42	1,930	2.95	134	5.13	256	5.77	6,361	4.09	41,357,079	1.22	1,884,661	0.29
7,000	8,000	2,796	6.15	532	5.46	588	2.13	2,399	3.67	133	5.10	266	6.00	6,714	4.32	50,452,767	1.48	2,512,065	0.38
8,000	9,000	2,489	5.47	466	4.79	727	2.63	2,875	4.39	136	5.21	298	6.72	6,991	4.50	59,448,239	1.75	3,129,555	0.48
9,000	10,000	2,198	4.83	445	4.57	860	3.11	3,262	4.99	151	5.79	242	5.46	7,158	4.61	68,027,012	2.00	3,807,982	0.58
10,000	12,500	4,586	10.08	875	8.99	2,311	8.36	7,623	11.65	295	11.30	528	11.91	16,218	10.44	181,678,799	5.34	12,735,359	1.95
12,500	15,000	3,658	8.04	625	6.42	2,350	8.50	6,204	9.48	264	10.11	405	9.14	13,506	8.69	185,156,290	5.44	17,587,198	2.69
15,000	17,500	2,598	5.71	412	4.23	2,154	7.79	5,109	7.81	171	6.55	292	6.59	10,736	6.91	173,950,075	5.11	20,198,116	3.09
17,500	20,000	1,935	4.25	316	3.25	1,924	6.96	4,112	6.28	131	5.02	219	4.94	8,637	5.56	161,499,811	4.75	21,755,164	3.33
20,000	25,000	2,203	4.84	407	4.18	3,211	11.61	5,942	9.08	190	7.28	277	6.25	12,230	7.87	273,151,922	8.03	41,213,015	6.31
25,000	30,000	1,202	2.64	220	2.26	2,618	9.47	4,408	6.74	111	4.25	190	4.29	8,749	5.63	239,247,854	7.03	39,443,492	6.04
30,000	35,000	712	1.57	138	1.42	1,997	7.22	2,949	4.51	72	2.76	95	2.14	5,963	3.84	192,671,764	5.66	35,224,334	5.39
35,000	40,000	440	0.97	111	1.14	1,355	4.90	2,091	3.20	54	2.07	78	1.76	4,129	2.66	154,164,121	4.53	30,920,699	4.73
40,000	50,000	473	1.04	130	1.34	1,744	6.31	2,559	3.91	55	2.11	83	1.87	5,044	3.25	224,437,107	6.60	50,314,530	7.70
50,000	60,000	285	0.63	73	0.75	1,083	3.92	1,470	2.25	27	1.03	39	0.88	2,977	1.92	162,747,216	4.79	40,310,478	6.17
60,000	75,000	195	0.43	58	0.60	1,005	3.63	1,351	2.06	33	1.26	24	0.54	2,666	1.72	178,333,004	5.24	47,149,272	7.22
75,000	100,000	181	0.40	50	0.51	880	3.18	1,173	1.79	23	0.88	34	0.77	2,341	1.51	201,535,822	5.93	57,367,759	8.78
Over	100,000	293	0.64	55	0.56	1,340	4.85	2,038	3.11	31	1.19	38	0.86	3,795	2.44	758,739,215	22.31	226,196,657	34.62
Totals		45,491	100	9,735	100	27,655	100	65,429	100	2,610	100	4,433	100	155,353	100	3,401,170,031	100	653,447,186	100

## INCOME TAX 1997-98

Table IDS4

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

Range of Gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From £	To £	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	3,000	882	24.49	420	24.45	43	3.89	401	8.26	47	7.48	110	4.73	1,903	13.37	2,953,159	1.09	205,635	0.43
3,000	4,000	363	10.08	181	10.54	14	1.27	143	2.95	33	5.25	131	5.63	865	6.08	3,061,810	1.13	104,935	0.22
4,000	5,000	373	10.36	162	9.43	17	1.54	163	3.36	60	9.55	189	8.13	964	6.77	4,344,858	1.61	148,809	0.31
5,000	6,000	298	8.28	130	7.57	29	2.63	191	3.94	53	8.44	187	8.04	888	6.24	4,890,871	1.81	241,986	0.51
6,000	7,000	241	6.69	88	5.12	32	2.90	219	4.51	36	5.73	142	6.10	758	5.33	4,928,575	1.82	294,645	0.62
7,000	8,000	187	5.19	90	5.24	41	3.71	238	4.90	34	5.41	134	5.76	724	5.09	5,447,161	2.01	346,034	0.73
8,000	9,000	173	4.80	72	4.19	40	3.62	229	4.72	36	5.73	132	5.67	682	4.79	5,793,044	2.14	403,144	0.85
9,000	10,000	134	3.72	77	4.48	30	2.72	250	5.15	30	4.78	128	5.50	649	4.56	6,168,010	2.28	455,493	0.96
10,000	12,500	236	6.55	124	7.22	92	8.33	501	10.32	50	7.96	255	10.96	1,258	8.84	14,068,874	5.20	1,294,311	2.71
12,500	15,000	168	4.67	92	5.36	81	7.34	367	7.56	54	8.60	187	8.04	949	6.67	13,008,028	4.81	1,508,110	3.16
15,000	17,500	124	3.44	59	3.43	74	6.70	301	6.20	35	5.57	132	5.67	725	5.09	11,738,684	4.34	1,573,676	3.30
17,500	20,000	93	2.58	37	2.15	52	4.71	250	5.15	33	5.25	112	4.82	577	4.05	10,759,781	3.98	1,630,392	3.42
20,000	25,000	115	3.19	45	2.62	165	14.95	468	9.64	32	5.10	166	7.14	991	6.96	22,184,369	8.20	3,745,419	7.86
25,000	30,000	55	1.53	43	2.50	98	8.88	286	5.89	22	3.50	83	3.57	587	4.13	16,056,175	5.93	2,991,893	6.28
30,000	35,000	37	1.03	23	1.34	62	5.62	189	3.89	13	2.07	68	2.92	392	2.75	12,660,537	4.68	2,739,766	5.75
35,000	40,000	24	0.67	16	0.93	44	3.99	129	2.66	14	2.23	40	1.72	267	1.88	9,998,499	3.70	2,315,290	4.86
40,000	50,000	32	0.89	22	1.28	58	5.25	156	3.21	18	2.87	44	1.89	330	2.32	14,642,632	5.41	3,501,240	7.34
50,000	60,000	14	0.39	11	0.64	26	2.36	79	1.63	6	0.96	28	1.20	164	1.15	8,934,452	3.30	2,246,108	4.71
60,000	75,000	19	0.53	5	0.29	29	2.63	93	1.92	7	1.11	22	0.95	175	1.23	11,687,436	4.32	2,913,708	6.11
75,000	100,000	13	0.36	10	0.58	32	2.90	80	1.65	8	1.27	15	0.64	158	1.11	13,432,863	4.96	3,408,324	7.15
Over	100,000	20	0.56	11	0.64	45	4.08	120	2.47	7	1.11	21	0.90	224	1.57	73,818,701	27.28	15,607,261	32.74
<b>Totals</b>		<b>3,601</b>	<b>100</b>	<b>1,718</b>	<b>100</b>	<b>1,104</b>	<b>100</b>	<b>4,853</b>	<b>100</b>	<b>628</b>	<b>100</b>	<b>2,326</b>	<b>100</b>	<b>14,230</b>	<b>100</b>	<b>270,578,519</b>	<b>100</b>	<b>47,676,179</b>	<b>100</b>

## INCOME TAX 1997-98

Table IDS5

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

Range of Gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From £	To £	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	3,000	84,214	20.95	86,560	22.24	1,917	1.05	14,160	5.69	557	4.20	1,032	2.46	188,440	14.75	271,485,538	1.41	3,180	0.00
3,000	4,000	24,594	6.12	20,764	5.34	1,006	0.55	4,526	1.82	321	2.42	1,861	4.43	53,072	4.15	186,586,262	0.97	914	0.00
4,000	5,000	23,128	5.75	19,356	4.97	938	0.51	4,803	1.93	1,249	9.42	6,340	15.10	55,814	4.37	250,907,161	1.31	6,271,378	0.16
5,000	6,000	19,093	4.75	18,870	4.85	1,254	0.69	5,520	2.22	1,529	11.53	5,057	12.04	51,323	4.02	282,392,208	1.47	15,842,761	0.39
6,000	7,000	17,374	4.32	19,482	5.01	1,370	0.75	7,520	3.02	1,139	8.59	4,523	10.77	51,408	4.02	334,299,307	1.74	24,444,604	0.61
7,000	8,000	17,613	4.38	20,352	5.23	1,859	1.02	10,882	4.37	758	5.71	3,889	9.26	55,353	4.33	415,584,971	2.16	35,458,861	0.88
8,000	9,000	17,288	4.30	20,272	5.21	2,265	1.24	11,991	4.82	637	4.80	3,148	7.50	55,601	4.35	472,691,849	2.46	45,648,206	1.13
9,000	10,000	17,867	4.45	20,308	5.22	2,459	1.35	10,409	4.18	578	4.36	2,931	6.98	54,552	4.27	518,247,572	2.70	58,842,891	1.46
10,000	12,500	44,844	11.16	46,919	12.06	7,144	3.91	23,398	9.40	1,368	10.31	4,590	10.93	128,263	10.04	1,440,570,816	7.50	199,052,990	4.94
12,500	15,000	39,141	9.74	36,632	9.41	8,653	4.74	22,387	9.00	1,105	8.33	2,853	6.79	110,771	8.67	1,515,967,744	7.90	243,409,691	6.05
15,000	17,500	28,143	7.00	24,090	6.19	10,502	5.75	19,848	7.98	1,000	7.54	1,763	4.20	85,346	6.68	1,384,005,288	7.21	259,293,152	6.44
17,500	20,000	20,438	5.09	16,917	4.35	11,907	6.52	17,965	7.22	725	5.47	1,157	2.76	69,109	5.41	1,292,775,536	6.73	266,397,409	6.62
20,000	25,000	23,549	5.86	21,083	5.42	26,278	14.40	30,779	12.37	915	6.90	1,244	2.96	103,848	8.13	2,322,935,287	12.10	508,531,865	12.63
25,000	30,000	12,033	2.99	10,624	2.73	27,422	15.02	24,408	9.81	521	3.93	659	1.57	75,667	5.92	2,067,468,725	10.77	469,085,021	11.65
30,000	35,000	5,784	1.44	3,667	0.94	22,034	12.07	14,071	5.65	330	2.49	448	1.07	46,334	3.63	1,496,070,548	7.79	367,213,778	9.12
35,000	40,000	2,890	0.72	1,607	0.41	16,320	8.94	8,311	3.34	195	1.47	222	0.53	29,545	2.31	1,102,169,102	5.74	293,845,693	7.30
40,000	50,000	2,184	0.54	1,013	0.26	20,250	11.09	8,344	3.35	159	1.20	159	0.38	32,109	2.51	1,426,320,822	7.43	412,792,079	10.25
50,000	60,000	744	0.19	291	0.07	10,208	5.59	3,544	1.42	81	0.61	39	0.09	14,907	1.17	809,294,153	4.22	255,910,628	6.36
60,000	75,000	451	0.11	174	0.04	4,978	2.73	2,320	0.93	39	0.29	31	0.07	7,993	0.63	529,307,135	2.76	177,907,394	4.42
75,000	100,000	257	0.06	96	0.02	2,217	1.21	1,740	0.70	21	0.16	22	0.05	4,353	0.34	370,077,728	1.93	130,486,457	3.24
Over	100,000	272	0.07	81	0.02	1,551	0.85	1,934	0.78	39	0.29	21	0.05	3,898	0.31	709,765,574	3.70	256,069,439	6.36
<b>Totals</b>		<b>401,901</b>	<b>100</b>	<b>389,158</b>	<b>100</b>	<b>182,532</b>	<b>100</b>	<b>248,860</b>	<b>100</b>	<b>13,266</b>	<b>100</b>	<b>41,989</b>	<b>100</b>	<b>1,277,706</b>	<b>100</b>	<b>19,198,923,326</b>	<b>100</b>	<b>4,026,508,391</b>	<b>100</b>



## INCOME TAX 1997-98

Table IDS6

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

Range of Gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From £	To £	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	3,000	83,453	21.24	86,070	22.29	1,908	1.12	14,083	6.04	554	4.33	1,023	2.47	187,091	15.13	268,897,393	1.52	3,154	0.00
3,000	4,000	23,759	6.05	20,427	5.29	990	0.58	4,477	1.92	309	2.41	1,853	4.47	51,815	4.19	181,981,913	1.03	543	0.00
4,000	5,000	22,706	5.78	19,181	4.97	923	0.54	4,736	2.03	1,239	9.68	6,317	15.24	55,102	4.46	247,731,998	1.40	6,184,811	0.17
5,000	6,000	18,739	4.77	18,693	4.84	1,229	0.72	5,400	2.32	1,514	11.82	5,031	12.14	50,606	4.09	278,433,016	1.58	15,581,641	0.43
6,000	7,000	17,033	4.34	19,329	5.01	1,331	0.78	7,405	3.17	1,127	8.80	4,505	10.87	50,730	4.10	329,897,840	1.87	24,057,599	0.67
7,000	8,000	17,209	4.38	20,211	5.23	1,810	1.06	10,673	4.58	750	5.86	3,872	9.34	54,525	4.41	409,313,480	2.32	34,873,916	0.97
8,000	9,000	16,940	4.31	20,176	5.22	2,186	1.28	11,748	5.04	624	4.87	3,131	7.55	54,805	4.43	465,900,834	2.64	45,031,432	1.25
9,000	10,000	17,459	4.44	20,194	5.23	2,376	1.40	10,064	4.31	569	4.44	2,909	7.02	53,571	4.33	508,865,679	2.88	57,893,246	1.61
10,000	12,500	43,881	11.17	46,638	12.08	6,840	4.02	22,510	9.65	1,336	10.43	4,528	10.92	125,733	10.17	1,412,082,680	7.99	195,525,800	5.43
12,500	15,000	38,159	9.71	36,395	9.42	8,262	4.85	21,409	9.18	1,060	8.28	2,807	6.77	108,092	8.74	1,479,272,534	8.37	237,958,314	6.61
15,000	17,500	27,504	7.00	23,934	6.20	9,996	5.87	18,807	8.06	970	7.58	1,725	4.16	82,936	6.71	1,344,887,808	7.61	252,791,346	7.02
17,500	20,000	20,012	5.09	16,791	4.35	11,255	6.61	16,925	7.26	689	5.38	1,113	2.68	66,785	5.40	1,249,097,590	7.07	258,752,995	7.18
20,000	25,000	22,919	5.83	20,939	5.42	24,878	14.62	28,876	12.38	855	6.68	1,203	2.90	99,670	8.06	2,228,768,828	12.61	490,848,674	13.63
25,000	30,000	11,621	2.96	10,505	2.72	25,761	15.13	22,605	9.69	486	3.80	620	1.50	71,598	5.79	1,955,870,300	11.07	446,279,348	12.39
30,000	35,000	5,528	1.41	3,598	0.93	20,701	12.16	12,886	5.52	306	2.39	418	1.01	43,437	3.51	1,402,400,133	7.94	345,452,292	9.59
35,000	40,000	2,710	0.69	1,567	0.41	15,322	9.00	7,438	3.19	178	1.39	199	0.48	27,414	2.22	1,022,411,500	5.79	273,402,837	7.59
40,000	50,000	1,953	0.50	957	0.25	18,779	11.03	7,125	3.05	129	1.01	136	0.33	29,079	2.35	1,290,857,525	7.30	374,619,689	10.40
50,000	60,000	625	0.16	266	0.07	9,316	5.47	2,741	1.18	66	0.52	29	0.07	13,043	1.05	707,306,349	4.00	225,159,301	6.25
60,000	75,000	337	0.09	159	0.04	4,180	2.46	1,566	0.67	24	0.19	18	0.04	6,284	0.51	414,956,536	2.35	141,478,225	3.93
75,000	100,000	161	0.04	78	0.02	1,527	0.90	1,050	0.45	8	0.06	11	0.03	2,835	0.23	239,578,138	1.36	86,460,498	2.40
Over	100,000	105	0.03	60	0.02	643	0.38	737	0.32	12	0.09	8	0.02	1,565	0.13	233,742,219	1.32	89,115,889	2.47
<b>Totals</b>		<b>392,813</b>	<b>100</b>	<b>386,168</b>	<b>100</b>	<b>170,213</b>	<b>100</b>	<b>233,261</b>	<b>100</b>	<b>12,805</b>	<b>100</b>	<b>41,456</b>	<b>100</b>	<b>1,236,716</b>	<b>100</b>	<b>17,672,254,293</b>	<b>100</b>	<b>3,601,471,550</b>	<b>100</b>

## INCOME TAX 1997-98

Table IDS7

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

Range of Gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From £	To £	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	3,000	935	8.58	535	16.07	27	0.18	324	1.57	14	2.23	20	2.73	1,855	3.63	2,914,352	0.14	2,666	0.00
3,000	4,000	879	8.06	353	10.60	23	0.15	80	0.39	14	2.23	15	2.05	1,364	2.67	4,983,097	0.24	954	0.00
4,000	5,000	490	4.50	190	5.71	24	0.16	117	0.57	13	2.07	27	3.68	861	1.69	3,850,704	0.18	96,216	0.02
5,000	6,000	415	3.81	190	5.71	40	0.27	170	0.82	21	3.34	33	4.50	869	1.70	4,792,992	0.23	288,725	0.05
6,000	7,000	398	3.65	167	5.02	56	0.38	171	0.83	18	2.86	23	3.14	833	1.63	5,409,076	0.26	427,496	0.08
7,000	8,000	476	4.37	152	4.57	73	0.49	299	1.45	15	2.38	26	3.55	1,041	2.04	7,875,567	0.37	654,160	0.12
8,000	9,000	430	3.94	114	3.42	112	0.75	336	1.63	19	3.02	25	3.41	1,036	2.03	8,832,649	0.42	725,541	0.13
9,000	10,000	472	4.33	128	3.84	115	0.77	440	2.13	10	1.59	27	3.68	1,192	2.33	11,383,354	0.54	1,056,034	0.19
10,000	12,500	1,101	10.10	305	9.16	390	2.63	1,196	5.79	43	6.84	75	10.23	3,110	6.09	35,006,014	1.66	3,962,643	0.70
12,500	15,000	1,158	10.62	258	7.75	485	3.27	1,251	6.06	51	8.11	64	8.73	3,267	6.39	44,798,953	2.12	6,267,561	1.11
15,000	17,500	770	7.06	178	5.35	606	4.08	1,292	6.26	37	5.88	56	7.64	2,939	5.75	47,714,098	2.26	7,551,158	1.34
17,500	20,000	535	4.91	140	4.21	756	5.09	1,258	6.09	46	7.31	61	8.32	2,796	5.47	52,531,004	2.49	8,899,662	1.58
20,000	25,000	781	7.17	162	4.87	1,587	10.68	2,365	11.46	78	12.40	56	7.64	5,029	9.84	113,280,423	5.36	20,532,339	3.64
25,000	30,000	503	4.61	138	4.15	1,889	12.72	2,169	10.51	47	7.47	53	7.23	4,799	9.39	131,599,847	6.23	26,222,125	4.65
30,000	35,000	324	2.97	77	2.31	1,545	10.40	1,493	7.23	31	4.93	34	4.64	3,504	6.86	113,311,473	5.37	25,316,682	4.49
35,000	40,000	214	1.96	52	1.56	1,142	7.69	1,128	5.46	27	4.29	32	4.37	2,595	5.08	97,130,128	4.60	23,893,173	4.24
40,000	50,000	294	2.70	65	1.95	1,672	11.26	1,607	7.78	43	6.84	36	4.91	3,717	7.28	166,212,678	7.87	45,155,229	8.01
50,000	60,000	172	1.58	37	1.11	1,074	7.23	1,030	4.99	21	3.34	11	1.50	2,345	4.59	128,340,836	6.08	37,178,578	6.59
60,000	75,000	157	1.44	22	0.66	994	6.69	1,050	5.09	21	3.34	19	2.59	2,263	4.43	151,328,835	7.17	45,874,954	8.13
75,000	100,000	139	1.28	29	0.87	925	6.23	973	4.71	22	3.50	17	2.32	2,105	4.12	181,109,091	8.58	57,387,563	10.17
Over	100,000	257	2.36	37	1.11	1,318	8.87	1,896	9.18	38	6.04	23	3.14	3,569	6.99	799,287,239	37.85	252,575,977	44.78
<b>Totals</b>		<b>10,900</b>	<b>100</b>	<b>3,329</b>	<b>100</b>	<b>14,853</b>	<b>100</b>	<b>20,645</b>	<b>100</b>	<b>629</b>	<b>100</b>	<b>733</b>	<b>100</b>	<b>51,089</b>	<b>100</b>	<b>2,111,692,410</b>	<b>100</b>	<b>564,069,436</b>	<b>100</b>

## INCOME TAX 1997-98

Table IDS8

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

Range of Total income		Single males				Single females				Married Couples both earning									
From £	To £	Number of cases	% of total	Income £	% of total	Tax £	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	3,000	95,078	21.08	134,504,603	2.88	155,116	0.02	90,423	22.57	123,360,458	3.18	70,761	0.01	2,834	1.34	4,523,359	0.07	4,546	0.00
3,000	4,000	29,264	6.49	103,267,572	2.21	73,989	0.01	21,824	5.45	76,337,135	1.97	36,190	0.00	1,360	0.64	4,738,016	0.08	14,343	0.00
4,000	5,000	27,939	6.19	125,287,733	2.68	4,614,844	0.45	20,157	5.03	90,611,393	2.34	2,858,899	0.38	1,402	0.66	6,334,242	0.10	47,914	0.00
5,000	6,000	23,084	5.12	126,768,816	2.72	10,249,712	1.01	19,807	4.94	109,001,051	2.81	7,014,608	0.93	1,877	0.89	10,356,261	0.17	78,248	0.01
6,000	7,000	20,647	4.58	133,980,970	2.87	14,511,430	1.43	20,363	5.08	132,458,094	3.42	10,840,267	1.43	2,156	1.02	14,083,134	0.23	111,518	0.01
7,000	8,000	20,494	4.54	153,802,440	3.29	19,650,170	1.93	20,974	5.24	157,393,628	4.06	16,419,402	2.17	2,930	1.39	22,049,797	0.35	165,358	0.01
8,000	9,000	19,808	4.39	168,347,606	3.61	23,951,267	2.36	20,947	5.23	178,130,529	4.60	21,749,802	2.88	3,527	1.67	30,011,044	0.48	391,154	0.03
9,000	10,000	20,133	4.46	191,341,739	4.10	29,427,056	2.90	20,718	5.17	196,895,776	5.08	26,697,403	3.53	3,869	1.83	36,800,034	0.59	1,128,835	0.08
10,000	12,500	49,446	10.96	556,112,447	11.91	93,840,056	9.24	48,062	12.00	539,382,385	13.92	84,578,192	11.18	10,544	4.99	118,782,330	1.90	8,159,849	0.55
12,500	15,000	42,393	9.40	579,586,022	12.42	109,217,827	10.75	37,056	9.25	505,783,753	13.06	90,328,248	11.94	11,511	5.45	158,546,482	2.54	17,146,390	1.15
15,000	17,500	30,029	6.66	486,481,681	10.42	109,755,391	10.80	24,549	6.13	397,262,387	10.26	85,917,564	11.36	13,091	6.20	212,906,564	3.41	28,030,661	1.88
17,500	20,000	21,626	4.80	403,783,613	8.65	103,804,959	10.22	17,130	4.28	319,899,688	8.26	79,886,118	10.56	14,010	6.63	262,796,967	4.21	38,542,748	2.58
20,000	25,000	24,845	5.51	552,081,419	11.83	160,039,313	15.75	21,142	5.28	470,581,286	12.15	133,141,800	17.60	30,003	14.20	676,150,018	10.83	110,124,826	7.38
25,000	30,000	12,482	2.77	339,378,022	7.27	108,995,574	10.73	10,305	2.57	279,097,974	7.20	88,119,495	11.65	30,315	14.35	831,560,116	13.32	152,647,485	10.23
30,000	35,000	5,992	1.33	192,930,778	4.13	66,077,592	6.50	3,640	0.91	116,982,020	3.02	39,764,679	5.26	23,191	10.98	750,316,108	12.02	166,469,811	11.16
35,000	40,000	3,029	0.67	112,658,299	2.41	40,104,997	3.95	1,609	0.40	59,658,729	1.54	21,222,743	2.81	16,747	7.93	625,602,270	10.02	158,677,279	10.63
40,000	50,000	2,407	0.53	105,776,797	2.27	39,261,551	3.87	1,086	0.27	47,981,866	1.24	17,766,248	2.35	20,921	9.90	931,284,395	14.91	266,960,796	17.89
50,000	60,000	893	0.20	48,488,086	1.04	18,771,064	1.85	348	0.09	18,875,113	0.49	7,218,027	0.95	10,503	4.97	570,008,546	9.13	181,097,638	12.14
60,000	75,000	605	0.13	40,215,382	0.86	15,670,001	1.54	207	0.05	13,713,042	0.35	5,452,123	0.72	5,410	2.56	357,536,375	5.73	122,234,746	8.19
75,000	100,000	375	0.08	32,270,233	0.69	13,245,940	1.30	138	0.03	11,670,139	0.30	4,714,116	0.62	2,800	1.33	237,297,962	3.80	85,701,582	5.74
Over	100,000	424	0.09	80,731,171	1.73	34,389,288	3.39	126	0.03	28,759,078	0.74	12,682,719	1.68	2,290	1.08	382,339,633	6.12	154,464,807	10.35
<b>Totals</b>		<b>450,993</b>	<b>100</b>	<b>4,667,795,429</b>	<b>100</b>	<b>1,015,807,137</b>	<b>100</b>	<b>400,611</b>	<b>100</b>	<b>3,873,835,524</b>	<b>100</b>	<b>756,479,404</b>	<b>100</b>	<b>211,291</b>	<b>100</b>	<b>6,244,023,653</b>	<b>100</b>	<b>1,492,200,534</b>	<b>100</b>

## INCOME TAX 1997-98

TABLE IDS8 - continued

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

Range of Total income		Married couples - one earning						Widowers						Widows					
From £	To £	Number of cases	% of total	Income £	% of total	Tax £	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	3,000	20,419	6.40	26,761,822	0.42	42,278	0.00	1,015	6.15	1,314,689	0.60	683	0.00	1,922	3.94	2,737,048	0.56	2,987	0.00
3,000	4,000	6,056	1.90	21,178,403	0.33	17,960	0.00	509	3.08	1,833,020	0.83	814	0.00	2,352	4.82	8,670,193	1.76	2,367	0.00
4,000	5,000	6,768	2.12	30,467,957	0.48	73,435	0.01	1,504	9.11	6,806,928	3.09	32,695	0.07	6,907	14.17	31,171,273	6.33	169,806	0.22
5,000	6,000	8,094	2.54	44,673,152	0.71	185,792	0.01	1,752	10.62	9,661,119	4.38	312,893	0.65	5,526	11.34	30,313,998	6.16	970,679	1.24
6,000	7,000	10,783	3.38	70,431,000	1.11	322,982	0.02	1,295	7.85	8,343,776	3.79	538,256	1.12	4,898	10.05	31,834,807	6.47	2,047,907	2.61
7,000	8,000	15,035	4.71	113,184,142	1.79	546,024	0.04	929	5.63	6,962,688	3.16	607,263	1.27	4,285	8.79	32,068,651	6.52	2,722,366	3.46
8,000	9,000	16,765	5.25	142,558,502	2.25	1,519,234	0.11	822	4.98	6,984,839	3.17	730,596	1.52	3,486	7.15	29,605,121	6.02	3,000,429	3.82
9,000	10,000	15,091	4.73	143,222,824	2.26	4,195,036	0.31	762	4.62	7,246,453	3.29	857,974	1.79	3,255	6.68	30,856,869	6.27	3,619,082	4.60
10,000	12,500	31,762	9.95	355,789,452	5.63	26,450,609	1.98	1,684	10.20	18,770,367	8.52	2,606,206	5.43	5,288	10.85	58,729,210	11.94	7,842,955	9.98
12,500	15,000	28,523	8.94	391,060,320	6.18	46,597,863	3.49	1,386	8.40	18,995,896	8.62	3,036,110	6.33	3,371	6.92	46,120,940	9.37	7,104,141	9.04
15,000	17,500	24,563	7.70	398,656,648	6.30	58,035,531	4.34	1,168	7.08	18,923,724	8.59	3,603,821	7.52	2,110	4.33	34,089,027	6.93	6,249,398	7.95
17,500	20,000	21,597	6.77	404,421,976	6.39	65,961,062	4.93	873	5.29	16,299,593	7.40	3,553,723	7.41	1,428	2.93	26,697,341	5.43	5,721,707	7.28
20,000	25,000	36,472	11.43	817,081,640	12.92	148,726,537	11.13	1,067	6.47	23,690,557	10.75	6,118,837	12.76	1,594	3.27	35,324,763	7.18	8,799,666	11.20
25,000	30,000	28,120	8.81	767,421,935	12.13	156,445,764	11.70	614	3.72	16,745,252	7.60	4,868,261	10.15	881	1.81	24,026,907	4.88	6,794,824	8.65
30,000	35,000	15,900	4.98	512,718,962	8.11	122,104,870	9.14	381	2.31	12,314,746	5.59	3,892,752	8.12	584	1.20	18,822,301	3.83	5,707,134	7.26
35,000	40,000	9,614	3.01	358,528,714	5.67	95,922,459	7.18	251	1.52	9,373,336	4.25	3,121,044	6.51	300	0.62	11,174,190	2.27	3,620,762	4.61
40,000	50,000	9,960	3.12	441,604,555	6.98	130,260,422	9.75	208	1.26	9,234,375	4.19	3,204,607	6.68	260	0.53	11,428,921	2.32	3,742,112	4.76
50,000	60,000	4,551	1.43	247,502,525	3.91	79,766,451	5.97	106	0.64	5,766,338	2.62	2,120,146	4.42	93	0.19	5,049,853	1.03	1,687,912	2.15
60,000	75,000	3,268	1.02	217,879,270	3.45	74,363,015	5.56	67	0.41	4,490,645	2.04	1,677,977	3.50	79	0.16	5,324,791	1.08	1,883,522	2.40
75,000	100,000	2,582	0.81	221,036,069	3.49	80,972,539	6.06	49	0.30	4,297,095	1.95	1,737,585	3.62	62	0.13	5,362,813	1.09	1,986,859	2.53
Over	100,000	3,219	1.01	598,202,243	9.46	244,091,057	18.26	62	0.38	12,333,011	5.60	5,330,031	11.12	67	0.14	12,653,912	2.57	4,914,872	6.25
<b>Totals</b>		<b>319,142</b>	<b>100</b>	<b>6,324,382,111</b>	<b>100</b>	<b>1,336,600,920</b>	<b>100</b>	<b>16,504</b>	<b>100</b>	<b>220,388,447</b>	<b>100</b>	<b>47,952,274</b>	<b>100</b>	<b>48,748</b>	<b>100</b>	<b>492,062,929</b>	<b>100</b>	<b>78,591,487</b>	<b>100</b>

## INCOME TAX 1997-98

### Table IDS8 - continued

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

<i>Range of Total income</i>		<i>Totals</i>					
From £	To £	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	3,000	211,691	14.63	293,201,979	1.34	276,371	0.01
3,000	4,000	61,365	4.24	216,024,339	0.99	145,663	0.00
4,000	5,000	64,677	4.47	290,679,526	1.33	7,797,593	0.16
5,000	6,000	60,140	4.16	330,774,397	1.52	18,811,932	0.40
6,000	7,000	60,142	4.16	391,131,781	1.79	28,372,360	0.60
7,000	8,000	64,647	4.47	485,461,346	2.22	40,110,583	0.85
8,000	9,000	65,355	4.52	555,637,641	2.55	51,342,482	1.09
9,000	10,000	63,828	4.41	606,363,695	2.78	65,925,386	1.39
10,000	12,500	146,786	10.14	1,647,566,191	7.55	223,477,867	4.73
12,500	15,000	124,240	8.58	1,700,093,413	7.79	273,430,579	5.78
15,000	17,500	95,510	6.60	1,548,320,031	7.10	291,592,366	6.17
17,500	20,000	76,664	5.30	1,433,899,178	6.57	297,470,317	6.29
20,000	25,000	115,123	7.95	2,574,909,683	11.80	566,950,979	11.99
25,000	30,000	82,717	5.72	2,258,230,206	10.35	517,871,403	10.95
30,000	35,000	49,688	3.43	1,604,084,915	7.35	404,016,838	8.55
35,000	40,000	31,550	2.18	1,176,995,538	5.39	322,669,284	6.83
40,000	50,000	34,842	2.41	1,547,310,909	7.09	461,195,736	9.76
50,000	60,000	16,494	1.14	895,690,461	4.10	290,661,238	6.15
60,000	75,000	9,636	0.67	639,159,505	2.93	221,281,384	4.68
75,000	100,000	6,006	0.41	511,934,311	2.35	188,358,621	3.98
Over	100,000	6,188	0.43	1,115,019,048	5.11	455,872,774	9.64
<b>Totals</b>		<b>1,447,289</b>	<b>100</b>	<b>21,822,488,093</b>	<b>100</b>	<b>4,727,631,756</b>	<b>100</b>

## INCOME TAX 1997-98

Table IDS9

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

Range of Total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From £	To £	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	5,000	21,252	36.53	5,713	39.56	1,426	3.47	9,320	10.85	785	21.22	1,520	20.84	40,016	19.00	99,987,854	2.27	1,590,943	0.14
5,000	10,000	16,477	28.32	3,853	26.68	4,675	11.38	19,443	22.64	1,007	27.22	2,213	30.35	47,668	22.64	360,938,753	8.18	23,257,111	2.07
10,000	15,000	9,529	16.38	2,154	14.91	6,305	15.35	16,367	19.06	714	19.30	1,446	19.83	36,515	17.34	448,378,364	10.16	54,894,387	4.87
15,000	20,000	4,524	7.78	1,024	7.09	5,328	12.97	10,514	12.24	406	10.98	751	10.30	22,547	10.71	390,546,997	8.85	68,092,151	6.05
20,000	25,000	2,256	3.88	525	3.63	4,718	11.49	7,598	8.85	235	6.35	432	5.92	15,764	7.49	353,059,236	8.00	68,890,757	6.12
25,000	30,000	1,209	2.08	348	2.41	4,379	10.66	5,913	6.89	129	3.49	250	3.43	12,228	5.81	333,873,227	7.57	70,923,843	6.30
30,000	35,000	727	1.25	215	1.49	2,933	7.14	3,385	3.94	85	2.30	190	2.61	7,535	3.58	243,371,623	5.52	60,030,598	5.33
35,000	40,000	471	0.81	138	0.96	2,117	5.15	2,415	2.81	79	2.14	120	1.65	5,340	2.54	199,636,098	4.52	54,150,492	4.81
40,000	50,000	592	1.02	186	1.29	2,877	7.00	3,127	3.64	80	2.16	132	1.81	6,994	3.32	311,690,407	7.06	92,340,182	8.20
50,000	60,000	294	0.51	96	0.66	1,718	4.18	1,901	2.21	45	1.22	64	0.88	4,118	1.96	224,993,871	5.10	71,983,723	6.39
60,000	75,000	290	0.50	60	0.42	1,511	3.68	1,762	2.05	42	1.14	63	0.86	3,728	1.77	249,167,510	5.65	84,575,552	7.51
75,000	100,000	230	0.40	64	0.44	1,377	3.35	1,582	1.84	40	1.08	52	0.71	3,345	1.59	286,919,771	6.50	104,060,144	9.24
Over	100,000	329	0.57	67	0.46	1,714	4.17	2,554	2.97	52	1.41	59	0.81	4,775	2.27	909,494,226	20.61	371,370,323	32.98
<b>Totals</b>		58,180	100	14,443	100	41,078	100	85,881	100	3,699	100	7,292	100	210,573	100	4,412,057,937	100	1,126,160,206	100

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

## INCOME TAX 1997-98

Table IDS10

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

Range of Total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From £	To £	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	3,000	8,619	18.95	2,239	23.00	579	2.09	5,146	7.87	312	11.95	443	9.99	17,338	11.16	18,016,320	0.65	47,289	0.01
3,000	4,000	4,122	9.06	794	8.16	290	1.05	1,317	2.01	125	4.79	251	5.66	6,899	4.44	24,568,557	0.88	29,629	0.00
4,000	5,000	4,563	10.03	852	8.75	363	1.31	1,655	2.53	156	5.98	314	7.08	7,903	5.09	35,621,495	1.28	923,008	0.14
5,000	6,000	3,721	8.18	715	7.34	477	1.72	2,105	3.22	173	6.63	300	6.77	7,491	4.82	41,138,742	1.48	2,216,853	0.34
6,000	7,000	2,989	6.57	632	6.49	608	2.20	2,655	4.06	137	5.25	285	6.43	7,306	4.70	47,516,192	1.71	2,969,512	0.45
7,000	8,000	2,612	5.74	516	5.30	798	2.89	3,537	5.41	158	6.05	299	6.74	7,920	5.10	59,560,186	2.14	3,572,081	0.55
8,000	9,000	2,301	5.06	475	4.88	1,082	3.91	4,343	6.64	139	5.33	255	5.75	8,595	5.53	73,070,710	2.63	4,263,172	0.65
9,000	10,000	2,013	4.43	399	4.10	1,179	4.26	4,414	6.75	154	5.90	246	5.55	8,405	5.41	79,853,319	2.87	5,375,589	0.82
10,000	12,500	4,118	9.05	825	8.47	2,969	10.74	7,953	12.16	279	10.69	527	11.89	16,671	10.73	186,189,409	6.70	18,495,995	2.83
12,500	15,000	3,079	6.77	596	6.12	2,399	8.67	5,665	8.66	252	9.66	369	8.32	12,360	7.96	169,081,326	6.08	23,671,413	3.62
15,000	17,500	1,935	4.25	365	3.75	2,158	7.80	4,447	6.80	155	5.94	254	5.73	9,314	6.00	150,746,373	5.42	24,929,847	3.82
17,500	20,000	1,346	2.96	288	2.96	1,834	6.63	3,431	5.24	128	4.90	186	4.20	7,213	4.64	134,827,742	4.85	24,719,216	3.78
20,000	25,000	1,558	3.42	345	3.54	3,088	11.17	5,220	7.98	146	5.59	239	5.39	10,596	6.82	236,799,394	8.52	46,388,066	7.10
25,000	30,000	767	1.69	188	1.93	2,560	9.26	3,816	5.83	77	2.95	131	2.96	7,539	4.85	205,493,382	7.39	43,743,789	6.69
30,000	35,000	457	1.00	126	1.29	1,541	5.57	2,097	3.21	51	1.95	86	1.94	4,358	2.81	140,722,595	5.06	34,849,237	5.33
35,000	40,000	265	0.58	84	0.86	1,075	3.89	1,462	2.23	43	1.65	65	1.47	2,994	1.93	111,824,893	4.02	30,396,786	4.65
40,000	50,000	360	0.79	112	1.15	1,418	5.13	1,798	2.75	35	1.34	70	1.58	3,793	2.44	168,890,159	6.07	49,973,031	7.65
50,000	60,000	169	0.37	64	0.66	868	3.14	1,074	1.64	24	0.92	27	0.61	2,226	1.43	121,658,186	4.38	38,884,598	5.95
60,000	75,000	169	0.37	40	0.41	742	2.68	974	1.49	23	0.88	28	0.63	1,976	1.27	132,028,074	4.75	44,703,113	6.84
75,000	100,000	136	0.30	41	0.42	713	2.58	868	1.33	21	0.80	29	0.65	1,808	1.16	155,066,143	5.58	56,192,991	8.60
Over	100,000	192	0.42	39	0.40	914	3.31	1,452	2.22	22	0.84	29	0.65	2,648	1.70	487,470,610	17.53	197,101,971	30.16
<b>Totals</b>		45,491	100	9,735	100	27,655	100	65,429	100	2,610	100	4,433	100	155,353	100	2,780,143,807	100	653,447,186	100

## INCOME TAX 1997-98

Table IDS11

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

Range of Total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From £	To £	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	3,000	1,077	29.91	464	27.01	77	6.97	605	12.47	60	9.55	135	5.80	2,418	16.99	3,222,938	1.48	221,717	0.47
3,000	4,000	429	11.91	182	10.59	17	1.54	150	3.09	36	5.73	140	6.02	954	6.70	3,388,719	1.55	110,937	0.23
4,000	5,000	376	10.44	167	9.72	19	1.72	186	3.83	67	10.67	196	8.43	1,011	7.10	4,555,941	2.09	162,629	0.34
5,000	6,000	296	8.22	129	7.51	41	3.71	228	4.70	53	8.44	188	8.08	935	6.57	5,145,550	2.35	282,256	0.59
6,000	7,000	224	6.22	82	4.77	35	3.17	228	4.70	33	5.25	138	5.93	740	5.20	4,812,687	2.20	324,712	0.68
7,000	8,000	164	4.55	88	5.12	44	3.99	255	5.25	36	5.73	141	6.06	728	5.12	5,469,723	2.50	381,215	0.80
8,000	9,000	153	4.25	75	4.37	45	4.08	253	5.21	36	5.73	130	5.59	692	4.86	5,868,341	2.69	434,432	0.91
9,000	10,000	119	3.30	63	3.67	42	3.80	263	5.42	29	4.62	127	5.46	643	4.52	6,117,822	2.80	495,461	1.04
10,000	12,500	198	5.50	126	7.33	100	9.06	479	9.87	52	8.28	252	10.83	1,207	8.48	13,469,321	6.16	1,419,997	2.98
12,500	15,000	150	4.17	85	4.95	71	6.43	359	7.40	53	8.44	190	8.17	908	6.38	12,440,680	5.69	1,723,461	3.61
15,000	17,500	97	2.69	57	3.32	66	5.98	286	5.89	32	5.10	124	5.33	662	4.65	10,712,901	4.90	1,696,637	3.56
17,500	20,000	63	1.75	29	1.69	55	4.98	227	4.68	28	4.46	105	4.51	507	3.56	9,466,378	4.33	1,658,764	3.48
20,000	25,000	92	2.55	41	2.39	159	14.40	430	8.86	28	4.46	153	6.58	903	6.35	20,159,267	9.23	3,882,811	8.14
25,000	30,000	39	1.08	39	2.27	96	8.70	255	5.25	16	2.55	81	3.48	526	3.70	14,379,320	6.58	3,051,109	6.40
30,000	35,000	24	0.67	25	1.46	60	5.43	163	3.36	13	2.07	69	2.97	354	2.49	11,436,696	5.23	2,829,597	5.94
35,000	40,000	22	0.61	14	0.81	43	3.89	106	2.18	17	2.71	35	1.50	237	1.67	8,882,955	4.07	2,428,140	5.09
40,000	50,000	27	0.75	20	1.16	38	3.44	125	2.58	15	2.39	43	1.85	268	1.88	11,843,965	5.42	3,418,347	7.17
50,000	60,000	14	0.39	12	0.70	25	2.26	59	1.22	7	1.11	28	1.20	145	1.02	7,872,591	3.60	2,488,457	5.22
60,000	75,000	14	0.39	2	0.12	24	2.17	64	1.32	6	0.96	21	0.90	131	0.92	8,803,482	4.03	2,797,640	5.87
75,000	100,000	7	0.19	9	0.52	16	1.45	55	1.13	6	0.96	12	0.52	105	0.74	8,915,797	4.08	3,048,764	6.39
Over	100,000	16	0.44	9	0.52	31	2.81	77	1.59	5	0.80	18	0.77	156	1.10	41,534,437	19.01	14,819,096	31.08
<b>Totals</b>		3,601	100	1,718	100	1,104	100	4,853	100	628	100	2,326	100	14,230	100	218,499,511	100	47,676,179	100



## INCOME TAX 1997-98

Table IDS12

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

Range of Total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From £	To £	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	3,000	85,382	21.24	87,720	22.54	2,178	1.19	14,668	5.89	643	4.85	1,344	3.20	191,935	15.02	271,962,721	1.44	7,365	0.00
3,000	4,000	24,713	6.15	20,848	5.36	1,053	0.58	4,589	1.84	348	2.62	1,961	4.67	53,512	4.19	188,067,063	1.00	5,097	0.00
4,000	5,000	23,000	5.72	19,138	4.92	1,020	0.56	4,927	1.98	1,281	9.66	6,397	15.23	55,763	4.36	250,502,090	1.33	6,711,956	0.17
5,000	6,000	19,067	4.74	18,963	4.87	1,359	0.74	5,761	2.31	1,526	11.50	5,038	12.00	51,714	4.05	284,490,105	1.51	16,312,823	0.41
6,000	7,000	17,434	4.34	19,649	5.05	1,513	0.83	7,900	3.17	1,125	8.48	4,475	10.66	52,096	4.08	338,802,902	1.80	25,078,136	0.62
7,000	8,000	17,718	4.41	20,370	5.23	2,088	1.14	11,243	4.52	735	5.54	3,845	9.16	55,999	4.38	420,431,437	2.23	36,157,287	0.90
8,000	9,000	17,354	4.32	20,397	5.24	2,400	1.31	12,169	4.89	647	4.88	3,101	7.39	56,068	4.39	476,698,590	2.53	46,644,878	1.16
9,000	10,000	18,001	4.48	20,256	5.21	2,648	1.45	10,414	4.18	579	4.36	2,882	6.86	54,780	4.29	520,392,554	2.76	60,054,336	1.49
10,000	12,500	45,130	11.23	47,111	12.11	7,475	4.10	23,330	9.37	1,353	10.20	4,509	10.74	128,908	10.09	1,447,907,461	7.69	203,561,875	5.06
12,500	15,000	39,164	9.74	36,375	9.35	9,041	4.95	22,499	9.04	1,081	8.15	2,812	6.70	110,972	8.69	1,518,571,407	8.07	248,035,705	6.16
15,000	17,500	27,997	6.97	24,127	6.20	10,867	5.95	19,830	7.97	981	7.39	1,732	4.12	85,534	6.69	1,386,860,757	7.37	264,965,882	6.58
17,500	20,000	20,217	5.03	16,813	4.32	12,121	6.64	17,939	7.21	717	5.40	1,137	2.71	68,944	5.40	1,289,605,058	6.85	271,092,337	6.73
20,000	25,000	23,195	5.77	20,756	5.33	26,756	14.66	30,822	12.39	893	6.73	1,202	2.86	103,624	8.11	2,317,951,022	12.31	516,680,102	12.83
25,000	30,000	11,676	2.91	10,078	2.59	27,659	15.15	24,049	9.66	521	3.93	669	1.59	74,652	5.84	2,038,357,504	10.83	471,076,505	11.70
30,000	35,000	5,511	1.37	3,489	0.90	21,590	11.83	13,640	5.48	317	2.39	429	1.02	44,976	3.52	1,451,925,624	7.71	366,338,004	9.10
35,000	40,000	2,742	0.68	1,511	0.39	15,629	8.56	8,046	3.23	191	1.44	200	0.48	28,319	2.22	1,056,287,690	5.61	289,844,358	7.20
40,000	50,000	2,020	0.50	954	0.25	19,465	10.66	8,037	3.23	158	1.19	147	0.35	30,781	2.41	1,366,576,785	7.26	407,804,358	10.13
50,000	60,000	710	0.18	272	0.07	9,610	5.26	3,418	1.37	75	0.57	38	0.09	14,123	1.11	766,159,684	4.07	249,288,183	6.19
60,000	75,000	422	0.11	165	0.04	4,644	2.54	2,230	0.90	38	0.29	30	0.07	7,529	0.59	498,327,949	2.65	173,780,631	4.32
75,000	100,000	232	0.06	88	0.02	2,071	1.13	1,659	0.67	22	0.17	21	0.05	4,093	0.32	347,952,371	1.85	129,116,866	3.21
Over	100,000	216	0.05	78	0.02	1,345	0.74	1,690	0.68	35	0.26	20	0.05	3,384	0.26	586,014,001	3.11	243,951,707	6.06
<b>Totals</b>		<b>401,901</b>	<b>100</b>	<b>389,158</b>	<b>100</b>	<b>182,532</b>	<b>100</b>	<b>248,860</b>	<b>100</b>	<b>13,266</b>	<b>100</b>	<b>41,989</b>	<b>100</b>	<b>1,277,706</b>	<b>100</b>	<b>18,823,844,775</b>	<b>100</b>	<b>4,026,508,391</b>	<b>100</b>

## INCOME TAX 1997-98

Table IDS13

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

Range of Total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From £	To £	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	3,000	84,586	21.53	87,210	22.58	2,141	1.26	14,552	6.24	639	4.99	1,334	3.22	190,462	15.40	269,297,008	1.55	6,142	0.00
3,000	4,000	23,826	6.07	20,498	5.31	1,035	0.61	4,531	1.94	335	2.62	1,952	4.71	52,177	4.22	183,187,905	1.05	2,129	0.00
4,000	5,000	22,617	5.76	18,983	4.92	994	0.58	4,840	2.07	1,269	9.91	6,375	15.38	55,078	4.45	247,433,077	1.42	6,620,413	0.18
5,000	6,000	18,706	4.76	18,787	4.86	1,327	0.78	5,628	2.41	1,512	11.81	5,009	12.08	50,969	4.12	280,378,293	1.61	16,034,721	0.45
6,000	7,000	17,083	4.35	19,500	5.05	1,472	0.86	7,747	3.32	1,113	8.69	4,457	10.75	51,372	4.15	334,095,795	1.92	24,673,685	0.69
7,000	8,000	17,313	4.41	20,226	5.24	2,020	1.19	11,004	4.72	726	5.67	3,829	9.24	55,118	4.46	413,776,150	2.38	35,548,694	0.99
8,000	9,000	16,995	4.33	20,296	5.26	2,305	1.35	11,888	5.10	632	4.94	3,082	7.43	55,198	4.46	469,278,705	2.70	45,988,512	1.28
9,000	10,000	17,592	4.48	20,147	5.22	2,560	1.50	10,058	4.31	570	4.45	2,860	6.90	53,787	4.35	510,901,164	2.93	59,060,020	1.64
10,000	12,500	44,151	11.24	46,822	12.12	7,131	4.19	22,425	9.61	1,320	10.31	4,448	10.73	126,297	10.21	1,418,496,254	8.15	199,790,012	5.55
12,500	15,000	38,159	9.71	36,142	9.36	8,619	5.06	21,493	9.21	1,036	8.09	2,765	6.67	108,214	8.75	1,480,784,986	8.51	242,224,047	6.73
15,000	17,500	27,356	6.96	23,962	6.21	10,333	6.07	18,760	8.04	951	7.43	1,693	4.08	83,055	6.72	1,346,629,240	7.73	258,043,990	7.16
17,500	20,000	19,775	5.03	16,693	4.32	11,440	6.72	16,886	7.24	684	5.34	1,094	2.64	66,572	5.38	1,245,042,972	7.15	262,926,542	7.30
20,000	25,000	22,589	5.75	20,617	5.34	25,285	14.85	28,874	12.38	832	6.50	1,162	2.80	99,359	8.03	2,221,850,447	12.76	498,060,222	13.83
25,000	30,000	11,273	2.87	9,957	2.58	25,936	15.24	22,207	9.52	485	3.79	631	1.52	70,489	5.70	1,924,356,979	11.05	446,947,560	12.41
30,000	35,000	5,265	1.34	3,425	0.89	20,258	11.90	12,515	5.37	296	2.31	394	0.95	42,153	3.41	1,360,713,292	7.82	343,986,240	9.55
35,000	40,000	2,558	0.65	1,471	0.38	14,630	8.60	7,199	3.09	172	1.34	180	0.43	26,210	2.12	977,359,440	5.61	268,518,792	7.46
40,000	50,000	1,815	0.46	900	0.23	18,044	10.60	6,833	2.93	128	1.00	128	0.31	27,848	2.25	1,235,620,502	7.10	368,855,554	10.24
50,000	60,000	599	0.15	252	0.07	8,785	5.16	2,650	1.14	61	0.48	29	0.07	12,376	1.00	670,696,590	3.85	218,677,515	6.07
60,000	75,000	315	0.08	147	0.04	3,899	2.29	1,506	0.65	25	0.20	16	0.04	5,908	0.48	389,991,995	2.24	136,705,832	3.80
75,000	100,000	145	0.04	74	0.02	1,423	0.84	1,000	0.43	9	0.07	10	0.02	2,661	0.22	225,014,540	1.29	84,298,477	2.34
Over	100,000	95	0.02	59	0.02	576	0.34	665	0.29	10	0.08	8	0.02	1,413	0.11	205,524,822	1.18	84,502,451	2.35
<b>Totals</b>		<b>392,813</b>	<b>100</b>	<b>386,168</b>	<b>100</b>	<b>170,213</b>	<b>100</b>	<b>233,261</b>	<b>100</b>	<b>12,805</b>	<b>100</b>	<b>41,456</b>	<b>100</b>	<b>1,236,716</b>	<b>100</b>	<b>17,410,430,156</b>	<b>100</b>	<b>3,601,471,550</b>	<b>100</b>

## INCOME TAX 1997-98

Table IDS14

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

Range of Total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From £	To £	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	3,000	1,046	9.60	559	16.79	79	0.53	474	2.30	16	2.54	24	3.27	2,198	4.30	3,128,035	0.17	6,930	0.00
3,000	4,000	955	8.76	368	11.05	31	0.21	103	0.50	15	2.38	17	2.32	1,489	2.91	5,429,469	0.29	3,492	0.00
4,000	5,000	465	4.27	178	5.35	45	0.30	152	0.74	17	2.70	27	3.68	884	1.73	3,969,226	0.21	111,822	0.02
5,000	6,000	450	4.13	188	5.65	50	0.34	198	0.96	22	3.50	36	4.91	944	1.85	5,206,734	0.28	330,860	0.06
6,000	7,000	427	3.92	170	5.11	69	0.46	232	1.12	17	2.70	23	3.14	938	1.84	6,105,867	0.33	480,054	0.09
7,000	8,000	481	4.41	154	4.63	100	0.67	351	1.70	17	2.70	26	3.55	1,129	2.21	8,528,709	0.46	710,645	0.13
8,000	9,000	439	4.03	121	3.63	141	0.95	426	2.06	21	3.34	26	3.55	1,174	2.30	10,008,262	0.54	803,956	0.14
9,000	10,000	474	4.35	116	3.48	136	0.92	509	2.47	11	1.75	27	3.68	1,273	2.49	12,149,760	0.65	1,153,263	0.20
10,000	12,500	1,165	10.69	318	9.55	452	3.04	1,238	6.00	42	6.68	75	10.23	3,290	6.44	37,036,879	2.00	4,538,682	0.80
12,500	15,000	1,166	10.70	249	7.48	537	3.62	1,280	6.20	56	8.90	68	9.28	3,356	6.57	46,016,318	2.48	6,907,155	1.22
15,000	17,500	756	6.94	185	5.56	661	4.45	1,339	6.49	40	6.36	56	7.64	3,037	5.94	49,293,882	2.66	8,357,497	1.48
17,500	20,000	532	4.88	134	4.03	792	5.33	1,282	6.21	40	6.36	58	7.91	2,838	5.56	53,283,480	2.87	9,698,387	1.72
20,000	25,000	713	6.54	158	4.75	1,698	11.43	2,440	11.82	78	12.40	55	7.50	5,142	10.06	115,884,095	6.25	22,266,906	3.95
25,000	30,000	472	4.33	140	4.21	1,979	13.32	2,251	10.90	43	6.84	49	6.68	4,934	9.66	135,056,070	7.28	28,440,804	5.04
30,000	35,000	283	2.60	69	2.07	1,521	10.24	1,412	6.84	31	4.93	40	5.46	3,356	6.57	108,421,642	5.84	26,401,869	4.68
35,000	40,000	224	2.06	52	1.56	1,140	7.68	1,079	5.23	30	4.77	27	3.68	2,552	5.00	95,543,482	5.15	25,663,858	4.55
40,000	50,000	251	2.30	68	2.04	1,635	11.01	1,521	7.37	40	6.36	32	4.37	3,547	6.94	158,230,738	8.53	46,741,568	8.29
50,000	60,000	155	1.42	28	0.84	985	6.63	985	4.77	20	3.18	12	1.64	2,185	4.28	119,355,932	6.43	38,003,592	6.74
60,000	75,000	147	1.35	22	0.66	926	6.23	959	4.65	18	2.86	21	2.86	2,093	4.10	139,838,487	7.54	47,177,475	8.36
75,000	100,000	115	1.06	21	0.63	823	5.54	890	4.31	21	3.34	14	1.91	1,884	3.69	161,651,755	8.71	58,236,713	10.32
Over	100,000	184	1.69	31	0.93	1,053	7.09	1,524	7.38	34	5.41	20	2.73	2,846	5.57	580,829,265	31.31	238,033,908	42.20
<b>Totals</b>		<b>10,900</b>	<b>100</b>	<b>3,329</b>	<b>100</b>	<b>14,853</b>	<b>100</b>	<b>20,645</b>	<b>100</b>	<b>629</b>	<b>100</b>	<b>733</b>	<b>100</b>	<b>51,089</b>	<b>100</b>	<b>1,854,968,087</b>	<b>100</b>	<b>564,069,436</b>	<b>100</b>

## INCOME TAX 1997-98

Table IDS15

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

Range of Total income		Single males				Single females				Married Couples both earning				Married Couples one earning			
From £	To £	Number of cases	% of total	Reduction in tax £	% of total	Number of cases	% of total	Reduction in tax £	% of total	Number of cases	% of total	Reduction in tax £	% of total	Number of cases	% of total	Reduction in tax £	% of total
-	3,000	3	0.01	919	0.00	-	0.00	-	0.00	4	0.00	1,281	0.00	6	0.01	3,183	0.01
3,000	4,000	-	0.00	-	0.00	-	0.00	-	0.00	25	0.02	3,433	0.01	-	0.00	-	0.00
4,000	5,000	138	0.28	13,675	0.07	113	0.21	11,647	0.06	26	0.02	6,310	0.01	39	0.04	4,028	0.01
5,000	6,000	509	1.02	103,373	0.54	597	1.09	125,841	0.62	50	0.04	11,865	0.02	111	0.10	22,359	0.06
6,000	7,000	821	1.65	238,507	1.24	1,028	1.88	265,719	1.31	47	0.04	12,188	0.02	169	0.15	41,836	0.11
7,000	8,000	1,065	2.14	346,101	1.81	1,623	2.97	447,943	2.21	47	0.04	14,037	0.03	218	0.20	56,888	0.15
8,000	9,000	1,187	2.39	399,569	2.08	1,901	3.47	575,761	2.84	210	0.16	26,293	0.05	728	0.65	108,591	0.29
9,000	10,000	1,507	3.03	496,083	2.59	2,318	4.24	723,188	3.57	688	0.52	125,996	0.23	1,788	1.61	313,525	0.82
10,000	12,500	4,918	9.90	1,650,341	8.61	7,128	13.03	2,329,885	11.51	3,814	2.89	1,018,346	1.82	8,424	7.57	2,043,749	5.37
12,500	15,000	6,321	12.72	2,230,372	11.64	7,846	14.34	2,759,862	13.63	5,540	4.19	1,770,970	3.17	10,117	9.09	2,803,343	7.37
15,000	17,500	6,332	12.74	2,404,719	12.54	6,634	12.12	2,558,333	12.64	7,031	5.32	2,338,973	4.19	10,552	9.48	3,070,756	8.07
17,500	20,000	5,628	11.33	2,214,078	11.55	5,843	10.68	2,361,896	11.67	8,336	6.31	2,911,310	5.21	10,537	9.47	3,201,696	8.41
20,000	25,000	8,539	17.19	3,551,526	18.53	9,830	17.96	4,103,176	20.27	19,822	15.00	7,419,769	13.28	19,937	17.91	6,379,691	16.77
25,000	30,000	5,548	11.17	2,351,144	12.27	5,701	10.42	2,211,421	10.92	21,792	16.49	8,823,510	15.79	16,960	15.24	5,849,277	15.37
30,000	35,000	3,022	6.08	1,323,972	6.91	2,039	3.73	841,636	4.16	17,637	13.35	7,672,679	13.73	9,999	8.98	3,761,662	9.89
35,000	40,000	1,620	3.26	712,480	3.72	960	1.75	413,317	2.04	13,244	10.02	6,064,945	10.86	6,248	5.61	2,574,706	6.77
40,000	50,000	1,302	2.62	587,358	3.06	669	1.22	294,235	1.45	17,056	12.91	8,481,023	15.18	6,694	6.01	3,025,817	7.95
50,000	60,000	470	0.95	207,271	1.08	204	0.37	93,325	0.46	8,677	6.57	4,389,179	7.86	3,032	2.72	1,512,130	3.97
60,000	75,000	338	0.68	154,918	0.81	132	0.24	61,422	0.30	4,394	3.32	2,459,274	4.40	2,179	1.96	1,188,638	3.12
75,000	100,000	202	0.41	87,539	0.46	82	0.15	34,782	0.17	2,180	1.65	1,348,665	2.41	1,679	1.51	927,363	2.44
Over	100,000	216	0.43	95,231	0.50	77	0.14	33,626	0.17	1,531	1.16	963,961	1.73	1,901	1.71	1,162,643	3.06
<b>Totals</b>		<b>49,686</b>	<b>100</b>	<b>19,169,176</b>	<b>100</b>	<b>54,725</b>	<b>100</b>	<b>20,247,015</b>	<b>100</b>	<b>132,151</b>	<b>100</b>	<b>55,864,007</b>	<b>100</b>	<b>111,318</b>	<b>100</b>	<b>38,051,881</b>	<b>100</b>

## INCOME TAX 1997-98

Table IDS15 - continued

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

Range of Total income		Widowers				Widow				Totals			
From £	To £	Number of cases	% of total	Reduction in tax £	% of total	Number of cases	% of total	Reduction in tax £	% of total	Number of cases	% of total	Reduction in tax £	% of total
-	3,000	-	0.00	-	0.00	-	0.00	-	0.00	13	0.00	5,383	0.00
3,000	4,000	-	0.00	-	0.00	-	0.00	-	0.00	25	0.01	3,433	0.00
4,000	5,000	27	1.41	1,541	0.45	107	2.97	4,846	0.83	450	0.13	42,047	0.03
5,000	6,000	92	4.80	6,687	1.93	268	7.43	20,988	3.58	1,627	0.46	291,113	0.22
6,000	7,000	93	4.85	10,212	2.95	301	8.35	27,217	4.64	2,459	0.70	595,679	0.44
7,000	8,000	76	3.96	8,291	2.40	296	8.21	31,937	5.45	3,325	0.94	905,197	0.67
8,000	9,000	83	4.33	9,958	2.88	289	8.01	32,240	5.50	4,398	1.24	1,152,412	0.86
9,000	10,000	69	3.60	8,488	2.45	255	7.07	31,745	5.42	6,625	1.87	1,699,025	1.27
10,000	12,500	185	9.65	29,512	8.53	475	13.17	74,407	12.70	24,944	7.06	7,146,240	5.32
12,500	15,000	180	9.39	26,238	7.58	366	10.15	67,766	11.56	30,370	8.59	9,658,551	7.19
15,000	17,500	176	9.18	31,171	9.01	305	8.46	57,505	9.81	31,030	8.78	10,461,457	7.79
17,500	20,000	159	8.29	30,522	8.82	226	6.27	51,345	8.76	30,729	8.70	10,770,847	8.02
20,000	25,000	242	12.62	44,970	12.99	248	6.88	55,845	9.53	58,618	16.59	21,554,977	16.05
25,000	30,000	168	8.76	37,048	10.71	169	4.69	46,105	7.87	50,338	14.24	19,318,505	14.39
30,000	35,000	125	6.52	30,323	8.76	143	3.97	36,202	6.18	32,965	9.33	13,666,474	10.18
35,000	40,000	82	4.28	21,341	6.17	75	2.08	19,988	3.41	22,229	6.29	9,806,777	7.30
40,000	50,000	70	3.65	18,813	5.44	44	1.22	11,457	1.95	25,835	7.31	12,418,703	9.25
50,000	60,000	39	2.03	11,076	3.20	17	0.47	7,924	1.35	12,439	3.52	6,220,905	4.63
60,000	75,000	21	1.10	8,089	2.34	9	0.25	3,564	0.61	7,073	2.00	3,875,905	2.89
75,000	100,000	12	0.63	5,706	1.65	6	0.17	3,198	0.55	4,161	1.18	2,407,253	1.79
Over	100,000	18	0.94	6,071	1.75	7	0.19	1,792	0.31	3,750	1.06	2,263,324	1.69
<b>Totals</b>		<b>1,917</b>	<b>100</b>	<b>346,057</b>	<b>100</b>	<b>3,606</b>	<b>100</b>	<b>586,071</b>	<b>100</b>	<b>353,403</b>	<b>100</b>	<b>134,264,207</b>	<b>100</b>

See note about this table on page 65.

## INCOME TAX 1997-98

Table IDS16

Medical Insurance - relief allowed at the standard rate (in terms of tax reductions) by range of total income.

Range of Total income		Single males				Single females				Married Couples both earning				Married Couples one earning			
From £	To £	Number of cases	% of total	Reduction in tax £	% of total	Number of cases	% of total	Reduction in tax £	% of total	Number of cases	% of total	Reduction in tax £	% of total	Number of cases	% of total	Reduction in tax £	% of total
-	3,000	3	0.01	330	0.01	-	0.00	-	0.00	6	0.01	606	0.00	11	0.01	2,776	0.01
3,000	4,000	-	0.00	-	0.00	-	0.00	-	0.00	15	0.01	1,512	0.01	-	0.00	-	0.00
4,000	5,000	1,174	2.39	98,645	2.49	704	0.99	43,862	0.88	44	0.04	4,915	0.02	50	0.04	4,727	0.02
5,000	6,000	1,345	2.74	110,920	2.80	1,197	1.68	78,719	1.58	37	0.03	5,448	0.03	113	0.09	11,443	0.05
6,000	7,000	1,347	2.75	107,893	2.72	1,427	2.00	95,754	1.93	45	0.04	5,703	0.03	116	0.09	11,645	0.05
7,000	8,000	1,349	2.75	108,099	2.73	1,728	2.43	117,011	2.35	68	0.06	8,656	0.04	171	0.13	18,130	0.07
8,000	9,000	1,339	2.73	106,875	2.70	2,034	2.85	139,400	2.80	328	0.28	44,878	0.22	1,282	0.98	178,723	0.74
9,000	10,000	1,301	2.65	105,037	2.65	2,528	3.55	173,395	3.49	672	0.56	97,047	0.47	2,720	2.08	376,118	1.55
10,000	12,500	4,065	8.29	305,536	7.72	8,462	11.88	567,914	11.42	2,882	2.42	422,564	2.07	10,052	7.68	1,457,429	6.02
12,500	15,000	4,720	9.62	343,315	8.67	10,409	14.61	696,988	14.02	3,834	3.22	572,655	2.80	11,404	8.72	1,736,303	7.17
15,000	17,500	4,775	9.74	344,075	8.69	9,395	13.19	635,941	12.79	4,713	3.96	696,059	3.41	10,629	8.12	1,660,934	6.86
17,500	20,000	4,738	9.66	343,931	8.68	7,834	11.00	528,251	10.62	5,648	4.74	825,523	4.04	10,401	7.95	1,646,722	6.80
20,000	25,000	8,561	17.46	647,342	16.35	12,999	18.25	918,241	18.47	13,999	11.76	2,068,197	10.12	21,566	16.48	3,574,459	14.75
25,000	30,000	6,108	12.45	500,892	12.65	7,379	10.36	537,731	10.82	18,506	15.54	2,890,212	14.14	20,776	15.88	3,788,280	15.64
30,000	35,000	3,323	6.78	284,454	7.18	2,624	3.68	203,115	4.09	16,792	14.10	2,745,926	13.44	12,906	9.87	2,540,478	10.49
35,000	40,000	1,834	3.74	170,703	4.31	1,147	1.61	93,959	1.89	13,701	11.51	2,332,451	11.41	8,057	6.16	1,673,664	6.91
40,000	50,000	1,521	3.10	152,408	3.85	765	1.07	70,105	1.41	18,429	15.48	3,342,062	16.36	8,575	6.55	1,943,138	8.02
50,000	60,000	564	1.15	65,069	1.64	262	0.37	28,208	0.57	9,725	8.17	1,922,439	9.41	3,947	3.02	985,162	4.07
60,000	75,000	387	0.79	52,943	1.34	153	0.21	16,620	0.33	4,973	4.18	1,097,556	5.37	2,872	2.20	805,854	3.33
75,000	100,000	275	0.56	43,447	1.10	105	0.15	13,825	0.28	2,554	2.14	657,408	3.22	2,286	1.75	708,977	2.93
Over	100,000	317	0.65	68,161	1.72	93	0.13	12,778	0.26	2,109	1.77	691,540	3.38	2,891	2.21	1,103,045	4.55
Totals		49,046	100	3,960,075	100	71,245	100	4,971,817	100	119,080	100	20,433,357	100	130,825	100	24,228,007	100

## INCOME TAX 1997-98

Table IDS16 - continued

Medical Insurance - relief allowed at the standard rate (in terms of tax reductions) by range of total income.

Range of Total income		Widowers				Widows				Totals			
From £	To £	Number of cases	% of total	Reduction in tax £	% of total	Number of cases	% of total	Reduction in tax £	% of total	Number of cases	% of total	Reduction in tax £	% of total
-	3,000	-	0.00	-	0.00	1	0.01	65	0.00	21	0.01	3,777	0.01
3,000	4,000	1	0.01	62	0.01	1	0.01	94	0.00	17	0.00	1,668	0.00
4,000	5,000	79	1.12	4,396	0.54	375	1.99	20,074	1.06	2,426	0.61	176,619	0.31
5,000	6,000	296	4.21	21,052	2.60	1,017	5.38	73,348	3.86	4,005	1.01	300,930	0.53
6,000	7,000	326	4.64	24,769	3.06	1,265	6.70	92,600	4.87	4,526	1.14	338,364	0.60
7,000	8,000	341	4.85	29,260	3.61	1,598	8.46	121,833	6.41	5,255	1.33	402,989	0.72
8,000	9,000	347	4.94	30,111	3.72	1,658	8.78	135,312	7.12	6,988	1.76	635,299	1.13
9,000	10,000	339	4.82	31,609	3.90	1,716	9.09	147,809	7.77	9,276	2.34	931,015	1.65
10,000	12,500	840	11.95	78,831	9.73	3,192	16.90	306,866	16.14	29,493	7.45	3,139,140	5.58
12,500	15,000	827	11.76	82,463	10.18	2,208	11.69	230,438	12.12	33,402	8.43	3,662,162	6.50
15,000	17,500	779	11.08	85,457	10.55	1,468	7.77	166,365	8.75	31,759	8.02	3,588,831	6.37
17,500	20,000	585	8.32	68,552	8.46	1,083	5.73	131,520	6.92	30,289	7.65	3,544,499	6.30
20,000	25,000	771	10.97	96,769	11.94	1,299	6.88	161,675	8.50	59,195	14.94	7,466,683	13.26
25,000	30,000	501	7.13	68,904	8.50	737	3.90	101,626	5.35	54,007	13.63	7,887,645	14.01
30,000	35,000	335	4.76	51,614	6.37	520	2.75	80,268	4.22	36,500	9.21	5,905,855	10.49
35,000	40,000	222	3.16	38,343	4.73	266	1.41	39,273	2.07	25,227	6.37	4,348,393	7.72
40,000	50,000	184	2.62	36,043	4.45	235	1.24	40,010	2.10	29,709	7.50	5,583,766	9.92
50,000	60,000	98	1.39	20,633	2.55	74	0.39	12,363	0.65	14,670	3.70	3,033,874	5.39
60,000	75,000	61	0.87	14,728	1.82	69	0.37	14,918	0.78	8,515	2.15	2,002,619	3.56
75,000	100,000	42	0.60	11,169	1.38	53	0.28	10,922	0.57	5,315	1.34	1,445,748	2.57
Over	100,000	57	0.81	15,547	1.92	53	0.28	13,758	0.72	5,520	1.39	1,904,829	3.38
<b>Totals</b>		<b>7,031</b>	<b>100</b>	<b>810,312</b>	<b>100</b>	<b>18,888</b>	<b>100</b>	<b>1,901,137</b>	<b>100</b>	<b>396,115</b>	<b>100</b>	<b>56,304,705</b>	<b>100</b>

See note about this table on page 65.

## INCOME TAX 1997-98

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									
		From £	To £	Number of cases	% of total	Income £	% of total	Tax £	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total				
-	3,000	62,406	19.28	100,897,811	3.16	23,581,757	2.32	57,653	20.72	92,030,611	3.71	21,935,383	2.90	4,659	2.38	9,562,518	0.20	1,516,870	0.10
3,000	4,000	20,491	6.33	71,670,201	2.25	17,972,812	1.77	19,416	6.98	67,975,727	2.74	16,794,225	2.22	3,580	1.83	12,576,040	0.27	2,172,656	0.15
4,000	5,000	20,563	6.35	92,342,373	2.89	23,311,252	2.29	19,493	7.01	87,580,343	3.53	21,757,096	2.88	4,244	2.17	19,150,323	0.41	3,633,942	0.24
5,000	6,000	20,544	6.35	113,065,244	3.54	28,619,809	2.82	18,768	6.75	103,188,147	4.16	25,661,546	3.39	4,497	2.30	24,771,638	0.53	5,089,614	0.34
6,000	7,000	20,088	6.21	130,593,932	4.09	33,063,832	3.25	18,895	6.79	122,725,691	4.95	30,508,988	4.03	4,745	2.43	30,822,981	0.66	6,651,682	0.45
7,000	8,000	20,112	6.21	150,814,205	4.73	38,214,866	3.76	18,084	6.50	135,591,510	5.47	33,721,698	4.46	4,919	2.51	36,911,215	0.79	8,326,787	0.56
8,000	9,000	19,271	5.95	163,791,839	5.13	41,468,530	4.08	17,193	6.18	146,083,562	5.89	36,276,772	4.80	5,162	2.64	43,917,300	0.94	10,087,644	0.68
9,000	10,000	18,932	5.85	179,892,557	5.64	45,494,342	4.48	15,609	5.61	148,109,738	5.97	36,765,223	4.86	5,529	2.83	52,520,690	1.12	12,218,881	0.82
10,000	12,500	35,222	10.88	393,633,214	12.33	109,015,752	10.73	28,437	10.22	317,655,361	12.81	86,418,022	11.42	14,219	7.27	160,113,820	3.41	37,748,726	2.53
12,500	15,000	25,791	7.97	352,656,994	11.05	109,809,599	10.81	19,741	7.10	270,176,777	10.89	83,129,994	10.99	14,917	7.63	205,284,748	4.37	48,908,235	3.28
15,000	17,500	17,628	5.45	285,168,420	8.94	95,692,088	9.42	14,110	5.07	228,368,094	9.21	75,638,988	10.00	15,437	7.89	251,193,869	5.35	60,246,835	4.04
17,500	20,000	11,988	3.70	223,892,483	7.02	78,933,802	7.77	10,205	3.67	190,759,172	7.69	66,522,804	8.79	16,167	8.27	303,386,701	6.46	73,021,729	4.89
20,000	25,000	14,891	4.60	330,259,006	10.35	122,446,192	12.05	12,301	4.42	272,551,812	10.99	100,413,413	13.27	27,900	14.26	624,478,081	13.30	166,430,782	11.15
25,000	30,000	7,102	2.19	193,084,612	6.05	75,134,260	7.40	4,357	1.57	118,204,088	4.77	45,814,826	6.06	20,097	10.27	549,682,184	11.70	166,605,125	11.17
30,000	35,000	3,513	1.09	113,088,716	3.54	45,427,832	4.47	1,894	0.68	60,797,921	2.45	24,365,992	3.22	14,464	7.39	468,022,207	9.96	153,831,217	10.31
35,000	40,000	1,788	0.55	66,578,510	2.09	27,373,976	2.69	785	0.28	29,218,695	1.18	11,981,190	1.58	10,328	5.28	386,145,033	8.22	134,166,959	8.99
40,000	50,000	1,525	0.47	67,310,903	2.11	28,290,956	2.79	674	0.24	29,675,184	1.20	12,413,415	1.64	12,895	6.59	571,704,253	12.17	210,249,479	14.09
50,000	60,000	622	0.19	33,790,066	1.06	14,504,243	1.43	246	0.09	13,369,521	0.54	5,715,182	0.76	5,154	2.63	279,701,516	5.96	108,277,720	7.26
60,000	75,000	455	0.14	30,182,177	0.95	13,132,629	1.29	157	0.06	10,414,489	0.42	4,521,285	0.60	3,106	1.59	206,108,010	4.39	82,901,707	5.56
75,000	100,000	311	0.10	26,677,197	0.84	11,764,771	1.16	110	0.04	9,324,898	0.38	4,091,348	0.54	1,827	0.93	155,616,955	3.31	65,039,589	4.36
Over	100,000	373	0.12	72,088,410	2.26	32,553,837	3.20	110	0.04	26,428,124	1.07	12,032,014	1.59	1,761	0.90	305,069,412	6.50	135,074,355	9.05
Totals		323,616	100	3,191,478,870	100	1,015,807,137	100	278,238	100	2,480,229,465	100	756,479,404	100	195,607	100	4,696,739,494	100	1,492,200,534	100



## INCOME TAX 1997-98

Table IDS17 - continued

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

Range of taxable income		Married Couples - one earning						Widowers						Widows					
From £	To £	Number of cases	% of total	Income £	% of total	Tax £	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	3,000	11,507	4.91	25,206,921	0.59	3,164,062	0.24	3,778	28.23	5,571,915	3.91	1,255,303	2.62	14,482	38.39	21,349,059	8.17	4,914,400	6.25
3,000	4,000	10,875	4.64	38,192,992	0.89	5,885,478	0.44	876	6.55	3,069,495	2.16	744,725	1.55	3,661	9.70	12,711,410	4.87	3,090,728	3.93
4,000	5,000	11,569	4.94	52,085,906	1.21	9,395,070	0.70	748	5.59	3,367,278	2.36	831,199	1.73	3,314	8.79	14,878,042	5.70	3,647,647	4.64
5,000	6,000	11,512	4.92	63,310,368	1.47	12,777,576	0.96	776	5.80	4,275,667	3.00	1,058,285	2.21	2,747	7.28	15,094,632	5.78	3,701,940	4.71
6,000	7,000	11,763	5.02	76,406,898	1.77	16,489,935	1.23	682	5.10	4,421,883	3.11	1,097,751	2.29	1,948	5.16	12,643,822	4.84	3,093,718	3.94
7,000	8,000	10,879	4.65	81,525,765	1.89	18,449,753	1.38	567	4.24	4,252,036	2.99	1,057,483	2.21	1,566	4.15	11,716,037	4.49	2,863,906	3.64
8,000	9,000	10,428	4.45	88,588,263	2.06	20,576,355	1.54	578	4.32	4,914,166	3.45	1,214,721	2.53	1,426	3.78	12,108,070	4.64	2,991,325	3.81
9,000	10,000	10,283	4.39	97,652,436	2.27	22,938,452	1.72	537	4.01	5,105,502	3.59	1,272,257	2.65	1,195	3.17	11,348,240	4.35	2,796,333	3.56
10,000	12,500	22,835	9.75	256,453,135	5.96	62,009,092	4.64	1,188	8.88	13,301,014	9.34	3,629,161	7.57	2,129	5.64	23,712,888	9.08	6,350,430	8.08
12,500	15,000	20,339	8.69	279,472,672	6.49	69,205,818	5.18	894	6.68	12,213,416	8.58	3,746,399	7.81	1,406	3.73	19,216,055	7.36	5,815,071	7.40
15,000	17,500	17,595	7.51	285,570,418	6.63	71,883,045	5.38	618	4.62	10,022,498	7.04	3,340,079	6.97	957	2.54	15,446,400	5.91	5,032,001	6.40
17,500	20,000	16,732	7.15	313,924,024	7.29	80,042,927	5.99	456	3.41	8,532,560	5.99	2,981,046	6.22	658	1.74	12,277,189	4.70	4,175,649	5.31
20,000	25,000	24,819	10.60	552,131,677	12.83	154,447,618	11.56	623	4.65	13,875,252	9.74	5,112,563	10.66	885	2.35	19,774,984	7.57	7,113,756	9.05
25,000	30,000	13,721	5.86	374,271,019	8.69	116,837,367	8.74	366	2.73	9,937,877	6.98	3,837,603	8.00	534	1.42	14,508,680	5.56	5,458,953	6.95
30,000	35,000	8,317	3.55	268,635,626	6.24	90,008,623	6.73	235	1.76	7,604,861	5.34	3,011,391	6.28	284	0.75	9,142,234	3.50	3,511,079	4.47
35,000	40,000	5,212	2.23	194,557,700	4.52	68,390,064	5.12	102	0.76	3,806,785	2.67	1,538,576	3.21	160	0.42	5,960,536	2.28	2,313,877	2.94
40,000	50,000	5,943	2.54	263,722,022	6.13	97,457,188	7.29	154	1.15	6,838,853	4.80	2,828,833	5.90	139	0.37	6,120,792	2.34	2,357,703	3.00
50,000	60,000	2,814	1.20	153,465,326	3.57	59,284,152	4.44	67	0.50	3,680,666	2.58	1,554,873	3.24	53	0.14	2,870,917	1.10	1,116,264	1.42
60,000	75,000	2,385	1.02	159,580,510	3.71	63,980,079	4.79	40	0.30	2,669,215	1.87	1,122,823	2.34	74	0.20	4,907,661	1.88	1,985,272	2.53
75,000	100,000	1,969	0.84	169,239,884	3.93	70,492,403	5.27	46	0.34	3,988,026	2.80	1,764,875	3.68	49	0.13	4,297,789	1.65	1,708,225	2.17
Over	100,000	2,660	1.14	510,736,554	11.86	222,885,863	16.68	53	0.40	10,937,796	7.68	4,952,328	10.33	56	0.15	11,074,942	4.24	4,553,210	5.79
Totals		234,157	100	4,304,730,116	100	1,336,600,920	100	13,384	100	142,386,761	100	47,952,274	100	37,723	100	261,160,379	100	78,591,487	100

## INCOME TAX 1997-98

Table IDS17 - continued

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

<i>Range of Taxable income</i>		<i>Totals</i>					
<i>From</i>	<i>To</i>	<i>Number</i>	<i>% of</i>	<i>Income</i>	<i>% of</i>	<i>Tax</i>	<i>% of</i>
<i>£</i>	<i>£</i>	<i>of cases</i>	<i>total</i>	<i>£</i>	<i>total</i>	<i>£</i>	<i>total</i>
-	3,000	154,485	14.27	254,618,835	1.69	56,367,775	1.19
3,000	4,000	58,899	5.44	206,195,865	1.37	46,660,624	0.99
4,000	5,000	59,931	5.54	269,404,265	1.79	62,576,206	1.32
5,000	6,000	58,844	5.43	323,705,696	2.15	76,908,770	1.63
6,000	7,000	58,121	5.37	377,615,207	2.50	90,905,906	1.92
7,000	8,000	56,127	5.18	420,810,768	2.79	102,634,493	2.17
8,000	9,000	54,058	4.99	459,403,200	3.05	112,615,347	2.38
9,000	10,000	52,085	4.81	494,629,163	3.28	121,485,488	2.57
10,000	12,500	104,030	9.61	1,164,869,432	7.73	305,171,183	6.46
12,500	15,000	83,088	7.67	1,139,020,662	7.55	320,615,116	6.78
15,000	17,500	66,345	6.13	1,075,769,699	7.14	311,833,036	6.60
17,500	20,000	56,206	5.19	1,052,772,129	6.98	305,677,957	6.47
20,000	25,000	81,419	7.52	1,813,070,812	12.03	555,964,324	11.76
25,000	30,000	46,177	4.26	1,259,688,460	8.36	413,688,134	8.75
30,000	35,000	28,707	2.65	927,291,565	6.15	320,156,134	6.77
35,000	40,000	18,375	1.70	686,267,259	4.55	245,764,642	5.20
40,000	50,000	21,330	1.97	945,372,007	6.27	353,597,574	7.48
50,000	60,000	8,956	0.83	486,878,012	3.23	190,452,434	4.03
60,000	75,000	6,217	0.57	413,862,062	2.75	167,643,795	3.55
75,000	100,000	4,312	0.40	369,144,749	2.45	154,861,211	3.28
over	100,000	5,013	0.46	936,335,238	6.21	412,051,607	8.72
<b>Totals</b>		<b>1,082,725</b>	<b>100</b>	<b>15,076,725,085</b>	<b>100</b>	<b>4,727,631,756</b>	<b>100</b>

## INCOME TAX 1997-98

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					
	Number of cases	% of total	Income £	% of total	Tax £	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
Marginal Relief	22,377	6.91	29,327,628	0.92	5,160,007	0.51	11,312	4.07	10,846,674	0.44	1,837,594	0.24	10,705	5.47	49,045,491	1.04	7,703,453	0.52
26%	178,242	55.08	956,065,304	29.96	242,074,630	23.83	172,346	61.94	877,983,293	35.40	217,990,771	28.82	85,969	43.95	1,073,371,567	22.85	255,199,496	17.10
48%	122,997	38.01	2,206,085,938	69.12	768,572,500	75.66	94,580	33.99	1,591,399,498	64.16	536,651,039	70.94	98,933	50.58	3,574,322,436	76.10	1,229,297,585	82.38
Totals	323,616	100	3,191,478,870	100	1,015,807,137	100	278,238	100	2,480,229,465	100	756,479,404	100	195,607	100	4,696,739,494	100	1,492,200,534	100

## INCOME TAX 1997-98

Table IDS18 - continued

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

Income tax rates	Married Couples - one earning						Widowers						Widows					
	Number of cases	% of total	Income £	% of total	Tax £	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
Marginal Relief	38,380	16.39	179,239,033	4.16	27,890,267	2.09	929	6.94	1,405,773	0.99	266,188	0.56	2,141	5.68	3,095,851	1.19	541,342	0.69
26%	117,804	50.31	1,324,097,346	30.76	317,926,057	23.79	7,557	56.46	33,028,767	23.20	8,128,397	16.95	28,077	74.43	107,562,249	41.19	26,262,708	33.42
48%	77,973	33.30	2,801,393,737	65.08	990,784,596	74.13	4,898	36.60	107,952,221	75.82	39,557,689	82.49	7,505	19.90	150,502,279	57.63	51,787,437	65.89
Totals	234,157	100	4,304,730,116	100	1,336,600,920	100	13,384	100	142,386,761	100	47,952,274	100	37,723	100	261,160,379	100	78,591,487	100

## INCOME TAX 1997-98

**Table IDS18 - continued**

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

<i>Income Tax Rates</i>	<i>Totals</i>					
	Number of cases	% of total	Income £	% of total	Tax £	% of total
<b>Marginal Relief</b>	85,844	7.93	272,960,450	1.81	43,398,851	0.92
<b>26%</b>	589,995	54.49	4,372,108,526	29.00	1,067,582,059	22.58
<b>48%</b>	406,886	37.58	10,431,656,109	69.19	3,616,650,846	76.50
<b>Totals</b>	<b>1,082,725</b>	<b>100</b>	<b>15,076,725,085</b>	<b>100</b>	<b>4,727,631,756</b>	<b>100</b>

**Table IDS19**  
Income Tax Computation for 1996-97 and 1997-98

	1996-97 £ million	1997-98 £ million
<u>Gross Income</u>		
Schedule E/PAYE	16,236.5	18,122.4
Schedule E/Non-PAYE*	879.8	943.7
Total Schedule E	17,116.3	19,066.1
Schedule D etc.	3,285.2	3,681.2
Schedule F	109.5	123.4
(a) <u>Gross income total</u>	20,511.0	22,870.7
(b) <u>Reductions</u>		
Capital Allowances	360.1	428.4
Other	595.1	619.8
Total reductions (b)	955.2	1,048.2
(c) <u>Total income (a)-(b)</u>	19,555.9	21,822.5
(d) <u>Exempted under exemption limits</u>	570.5	555.4
(e) <u>Personal allowances</u>		
Married persons	2,267.8	2,557.8
Single/widowed	1,918.1	2,301.5
One parent family	127.6	166.7
PAYE allowance	863.0	924.1
Dependant relative	2.6	2.5
Age allowance	23.5	48.0
Medical Insurance (included in (h) below)	-	-
Other	191.8	189.6
Total (e)	5,394.5	6,190.3
(f) <u>Taxable (c)-[(d)+(e)]</u>	13,590.9	15,076.7
(g) <u>Tax due</u>	4,501.4	4,941.0
(h) <u>Relief allowed at standard rate (in tax terms)</u>	159.3	201.9
(i) <u>Double taxation relief</u>	10.4	11.4
(j) <u>Net tax due (g)-[(h)-(i)]</u>	4,331.7	4,727.6
(k) <u>Average effective rate of tax levied on each pound of total income</u>	22.2%	21.7%

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

\* Income from social welfare payments and benefits-in-kind, which were included in the figure for Schedule D up to 1996-97, are included with Schedule E/Non-PAYE for 1997-98 to the extent that they are recorded for tax purposes. The corresponding figures for 1996-97 have been adjusted for comparison purposes.



## 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 standard rate of corporation tax is 28 per cent with effect from 1 January 1999 (with a rate of 25 per cent for income up to £100,000 per accounting period). A 25 per cent rate of corporation tax also applies to income chargeable under Case III, IV and V of Schedule D and on income from working minerals, petroleum activities and dealing in or developing land other than construction operations. 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.

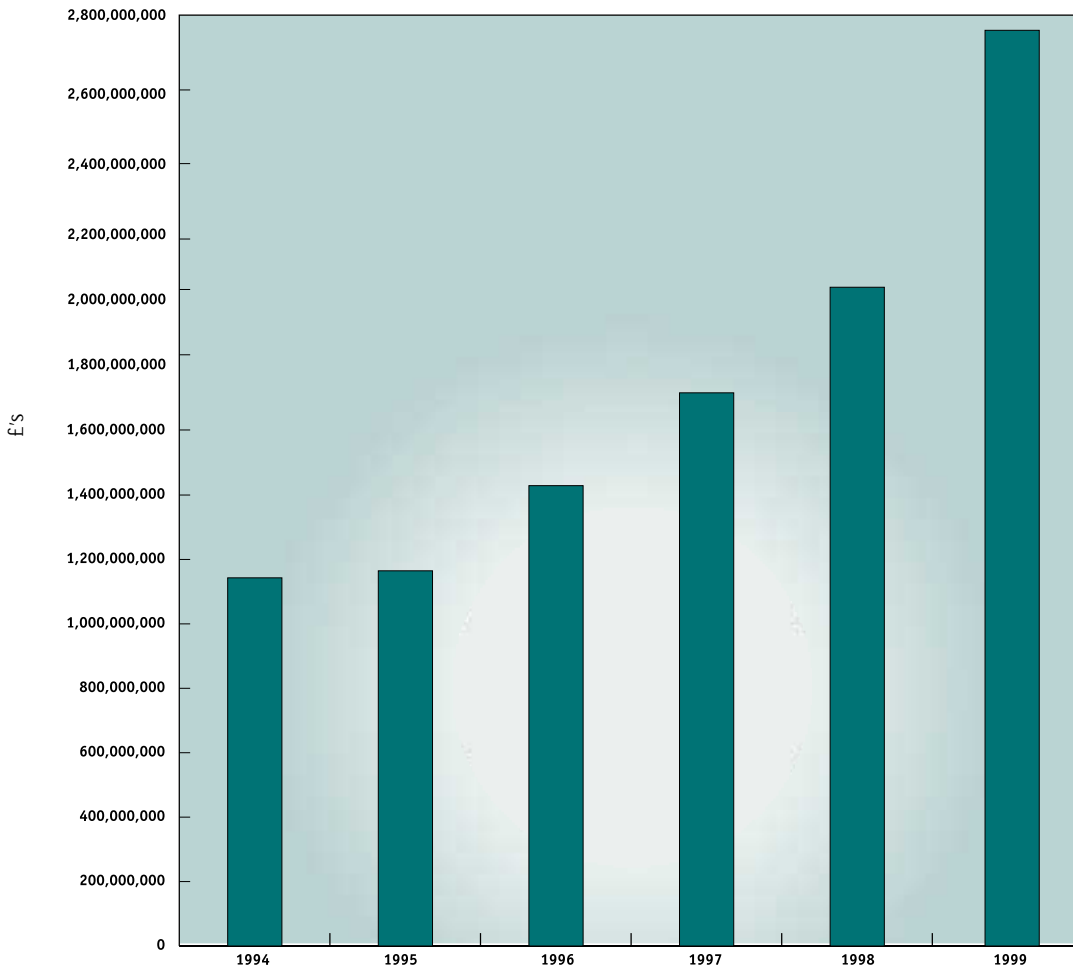
Profits derived from certain activities carried on within the State are chargeable to corporation tax at an effective rate of 10 per cent. A list of qualifying activities for this rate, together with a more detailed description of this tax, is to be found in "Leaflet No. 3", an explanatory leaflet available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

**Table CT1**  
**Corporation Tax**

Exchequer receipt and net receipt

	<i>Exchequer Receipt</i> £	<i>Net Receipt</i> £
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
1998	2,064,933,000	2,058,912,141
<b>1999</b>	<b>2,709,719,000</b>	<b>2,711,086,719</b>

**Net Receipt: Corporation Tax**





## Corporation Tax Distribution Statistics

- **Table CTS1.** Corporation Tax Statistics. Distribution of Incomes and Tax for accounting periods ended in 1998-99.
- **Table CTS2.** Corporation Tax Statistics. Distribution of selected allowances, reliefs and deductions for accounting periods ended in 1998-99.
- **Table CTS3.** Corporation Tax for accounting periods ended in 1998-99.

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 1998-99 statistics were taken from the live corporation tax file on 5 June, 2000.

### 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 1998-99 accounting periods and cover all companies with returns on the live file for accounting periods ended between 1 April, 1998 and 31 March, 1999.

### 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 average rates of corporation tax applying to profits earned in 1998-99 accounting periods are indicated in table CTS3. The averaging of the tax rates arises because a number of rates can apply to the profits earned in an accounting period. The standard rate of corporation tax as respects profits arising after 31 March, 1997 was 36 per cent, with a rate of 28 per cent applying to the first £50,000 of a company's (or group's) annual income. The standard rate was reduced from 36% to 32% for profits earned from 1 January, 1998, with a rate of 25% applying to the first £50,000 of a company's (or group's) annual income. The standard rate was further reduced from 32% to 28% for profits earned from 1 January, 1999, with a rate of 25% applying to the first £100,000 of a company's (or group's) annual income. Profits are calculated by reference to company accounting periods. Where an accounting period straddles a number of financial years, the profits are apportioned between those years and the rate of tax applicable to each financial year is applied to the proportion of profit falling within it. For example, a company with an accounting period ending on 31 January, 1999 would have 11/12ths of its profits taxed at the standard rate of 32%, subject to 11/12ths of the first £50,000 of its income being taxed at 25% and 1/12ths of its profits taxed at the standard rate of 28%, subject to 1/12th of the first £100,000 of its income being taxed at 25%.

### 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 CTS3

Table CTS3 shows all the items on the corporation tax return form CT1 for accounting periods ending in 1998-99 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 £6,002.6 million of capital allowances, losses forward and miscellaneous reliefs from the combined adjusted profits plus balancing charges plus investment income total of £22,350.4 million would produce an apparent sum of £16,347.8 million for Net Case I income - in fact, the actual Net Case I figure is £17,951.6 million. Companies are not always able to absorb the full amount of allowances and reliefs available to them.

## CORPORATION TAX STATISTICS, 1998-99

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 - Repay)</i>	<i>Repay- ments</i>
Negative or Nil	No. Amnt.(£m)	7,730 1,447.9	32,534 Neg	2,564 109.5	8,277 1,280.7	690 488.7	5,913 836.4	6,411 275.7	5,700 219.3	602 15.3	7,797 220.0	1,973 14.6
£1 - £25,000	No. Amnt.(£m)	14,824 256.4	14,942 118.5	436 6.7	14,942 148.5	143 9.3	14,523 142.1	14,534 42.8	13,996 35.4	197 1.9	14,532 29.9	524 7.3
£25,001 - £50,000	No. Amnt.(£m)	3,879 200.1	3,890 140.8	248 2.8	3,890 157.1	74 5.0	3,819 151.1	3,825 44.6	3,643 36.0	115 0.5	3,825 33.2	180 3.3
£50,001 - £75,000	No. Amnt.(£m)	1,895 157.0	1,901 115.8	128 1.5	1,901 128.9	37 5.5	1,854 122.0	1,859 37.9	1,790 28.9	88 0.4	1,865 26.1	71 3.2
£75,001 - £100,000	No. Amnt.(£m)	1,109 135.6	1,111 96.3	104 1.3	1,111 103.0	31 0.5	1,084 98.0	1,088 30.4	1,056 22.8	58 0.2	1,086 22.2	30 0.9
£100,001 - £200,000	No. Amnt.(£m)	2,091 422.2	2,100 296.2	218 3.9	2,100 316.9	54 3.2	2,034 295.9	2,041 94.2	1,988 68.4	163 1.2	2,040 67.4	50 2.2
£200,001 - £300,000	No. Amnt.(£m)	841 264.6	842 205.8	86 2.1	842 217.9	29 1.3	811 200.2	815 64.5	801 45.1	72 1.0	814 45.6	8 0.4
£300,001 - £400,000	No. Amnt.(£m)	493 213.2	495 170.3	61 1.1	495 178.4	15 0.9	468 160.0	469 51.7	462 34.2	57 0.6	473 34.5	10 0.2
£400,001 - £500,000	No. Amnt.(£m)	288 215.1	290 129.8	40 2.0	290 138.4	13 2.0	271 119.8	273 38.6	267 25.4	30 4.5	271 27.6	4 2.3
£500,001 - £600,000	No. Amnt.(£m)	220 152.3	221 120.4	30 3.1	221 127.9	8 0.7	208 111.5	209 36.0	203 23.1	30 1.0	207 22.4	4 1.6
£600,001 - £700,000	No. Amnt.(£m)	172 138.4	172 111.1	24 1.0	172 119.7	4 0.7	166 105.9	166 34.1	162 21.8	21 0.5	164 22.2	1 0.1
£700,001 - £800,000	No. Amnt.(£m)	133 131.7	133 99.5	17 0.6	133 103.9	2 Neg	128 94.0	128 30.7	125 19.2	18 0.1	128 18.9	3 0.4
£800,001 - £900,000	No. Amnt.(£m)	114 116.3	116 98.4	16 0.9	116 110.1	4 4.3	112 93.4	112 30.3	108 18.5	16 0.3	112 18.8	1 Neg
£900,001 - £1,000,000	No. Amnt.(£m)	93 104.8	94 89.1	12 3.8	94 130.8	4 Neg	85 85.2	87 27.5	84 18.2	16 0.5	86 17.8	2 0.8
£1,000,001 - £5,000,000	No. Amnt.(£m)	867 2,463.2	871 1,934.7	109 6.4	871 2,040.6	28 31.3	825 1,782.2	828 574.8	808 304.1	105 14.8	825 318.1	11 0.9
£5,000,001 - £10,000,000	No. Amnt.(£m)	201 1,722.4	201 1,444.6	19 2.1	201 1,510.6	10 18.3	194 1,396.7	195 451.0	193 180.9	27 9.5	195 190.4	0 Neg
Over £10,000,000	No. Amnt.(£m)	256 13,799.6	256 12,780.3	46 8.6	256 12,920.1	6 49.5	247 11,305.4	249 3,659.9	247 1,299.0	33 59.7	249 1,358.6	2 Neg
All Cases	No. Amnt.(£m)	35,206 21,940.9	60,169 17,951.6	4,158 157.4	35,912 19,733.7	1,152 623.3	32,742 17,099.8	33,289 5,524.8	31,633 2,400.1	1,648 111.9	34,669 2,473.8	2,874 38.2

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

## CORPORATION TAX STATISTICS, 1998-99

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 Relief	Other Tax Relief	With- holding Tax Credit	Income Tax Credit
		Machinery & Plant	Buildings							
Negative or Nil	No. Amnt.(£m)	12,619 2,377.9	1,396 120.4	5,981 584.5	3,809 444.3	10 0.3	165 20.1	38 7.9	569 10.5	3,919 16.9
£1 - £25,000	No. Amnt.(£m)	10,886 86.0	704 12.8	2,499 33.9	743 6.4	1,595 3.2	35 0.1	17 Neg	650 8.5	2,391 1.6
£25,001 - £50,000	No. Amnt.(£m)	3,140 36.5	274 2.4	340 18.1	214 6.0	742 5.2	16 Neg	9 Neg	280 5.4	1,017 0.9
£50,001 - £75,000	No. Amnt.(£m)	1,573 27.4	171 3.3	136 9.4	124 6.9	505 6.0	10 0.2	2 Neg	137 4.9	564 0.6
£75,001 - £100,000	No. Amnt.(£m)	936 27.7	134 2.3	74 8.6	105 5.0	335 5.6	3 Neg	2 Neg	67 2.1	376 0.5
£100,001 - £200,000	No. Amnt.(£m)	1,730 97.6	304 9.0	131 18.1	256 21.0	735 23.7	28 0.3	10 0.4	116 4.6	697 1.3
£200,001 - £300,000	No. Amnt.(£m)	696 46.3	155 4.7	57 7.2	134 17.8	355 16.4	12 0.1	4 Neg	37 1.4	282 0.7
£300,001 - £400,000	No. Amnt.(£m)	412 33.8	116 3.5	29 5.2	102 18.4	222 15.1	7 0.2	5 0.2	22 0.8	167 0.6
£400,001 - £500,000	No. Amnt.(£m)	241 70.2	59 2.4	20 14.2	72 18.5	135 11.5	6 Neg	1 Neg	14 3.0	70 0.4
£500,001 - £600,000	No. Amnt.(£m)	179 28.4	63 2.3	15 2.8	43 16.4	113 11.4	6 Neg	0 Neg	7 1.8	51 0.3
£600,001 - £700,000	No. Amnt.(£m)	150 20.1	43 1.0	11 5.3	35 13.8	88 10.5	3 0.3	3 0.1	10 0.1	55 0.3
£700,001 - £800,000	No. Amnt.(£m)	98 17.6	42 2.2	8 31.2	32 9.9	74 10.5	2 Neg	1 Neg	6 0.8	42 0.2
£800,001 - £900,000	No. Amnt.(£m)	91 17.8	26 0.7	10 3.4	28 16.7	65 10.5	1 Neg	0 Neg	6 0.3	37 0.4
£900,001 - £1,000,000	No. Amnt.(£m)	76 14.7	25 0.4	4 1.2	36 45.6	48 7.6	5 0.3	1 0.2	2 1.0	26 0.2
£1,000,001 - £5,000,000	No. Amnt.(£m)	624 495.5	221 12.7	46 36.0	259 258.5	549 239.8	73 4.7	3 0.3	27 3.9	156 2.5
£5,000,001 - £10,000,000	No. Amnt.(£m)	137 255.9	55 13.0	4 12.1	56 114.0	164 244.4	33 9.9	5 2.3	5 0.5	27 1.5
Over £10,000,000	No. Amnt.(£m)	187 966.5	91 75.4	11 135.4	93 1,614.7	217 2,310.1	46 58.8	10 21.3	13 0.7	24 4.2
All Cases	No. Amnt.(£m)	33,775 4,619.9	3,879 268.6	9,376 926.6	6,141 2,633.9	5,952 2,931.8	451 95.4	111 33.1	1,968 50.5	9,901 33.1

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

**Table CTS3**  
Corporation Tax for Accounting Periods Ended in 1998/99

		All Companies €m	
	Adjusted Profits	21,940.9	
Plus	Balancing Charges	406.9	
Plus	Investment Income (section 26)	2.6	
Minus	Capital Allowances (Machinery)	4,619.9	
Minus	Capital Allowances (Buildings)	268.6	
Minus	Miscellaneous Reliefs	187.5	
Minus	Losses Forward	926.6	
<hr/>			
<b>Equals A.</b>	<b>Net Case I Income</b>	<b>17,951.6</b>	
<hr/>			
	Rental Income	206.1	
Plus	Rental Balancing Charge	2.3	
Minus	Capital Allowances (Rental)	66.2	
Minus	Losses (Rental)	46.7	
<hr/>			
<b>Equals B.</b>	<b>Net Rental Income</b>	<b>157.4</b>	
<hr/>			
	Interest	473.8	
Plus	Taxed Interest	81.8	
Plus	Foreign Income	240.3	
Plus	Other taxed Income	16.9	
Plus	Other Untaxed Income	113.7	
Plus	Franked Investment Income	74.9	
Plus	Regrossed Capital Gains	623.3	
<hr/>			
<b>Equals C.</b>	<b>Other Income / Capital Gains</b>	<b>1,624.6</b>	
<hr/>			
<b>D.</b>	<b>Total Income and Gains</b>	<b>19,733.7</b>	<b>(A.+B.+C)</b>
<hr/>			
	Losses	222.3	
Plus	Management Expenses	315.5	
Plus	Excess Capital Allowances	7.0	
Plus	Charges	1,586.9	
Plus	Group Relief	697.0	
<hr/>			
<b>Equals E.</b>	<b>Total Deductions</b>	<b>2,633.9</b>	
<hr/>			
<b>F.</b>	<b>Net Income and gains charged to tax</b>	<b>17,099.8</b>	<b>(D.-E.)</b>
	Of which:		
	Income charged at low rate	507.5	
	Other Income	16,592.3	
<hr/>			

**Table CTS3 (Contd.)**  
Corporation Tax for Accounting Periods Ended in 1998/99

G.	Average Low Rate of Tax for First £50,000 of profits	27.3%	
H.	Average Standard Rate of Tax	32.3%	
I.	Corporation Tax	5,492.6	
J.	Income Tax Payable Under Deduction	23.4	
K.	Gross tax due (incl. surcharges)	5,524.8	
	Manufacturing Relief	2,931.8	
Plus	Double Tax Relief	95.4	
Plus	Other Tax Reliefs	33.1	
Plus	Advance Corporation Tax (Total)	143.0	
Equals L.	Total Reliefs	3,203.3	
M.	Tax less Reliefs	2,453.7	
	Credit for fees withholding tax	50.5	
Plus	Income Tax Credit	33.1	
Plus	Investment Income Credits	8.2	
Equals N.	Total Credits	91.8	
O.	Net Tax payable	2,361.9	(M. - N.)
	Of which;		
	Positive payments	2,400.1	
	Repayments	-38.2	
P.	Current ACT	111.9	
Q.	Overall Tax (including ACT, WHT and IT)	2,557.4	(O.+P.)
	Of which;		
	Positive payments	2,595.6	
	Repayments	-38.2	



## 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 1999-2000 a rate of tax of 20% applies to the great majority of disposals and which applies irrespective of the length of period of ownership of the asset. This includes land sold to Housing Authorities, the National Building Agency and to the Voluntary Housing sector or land on which planning permission has been granted for residential development or land zoned for residential development under a County Development Plan. The disposal of such land after 5/4/2002 will be subject to a rate of 60%. The disposal of all other development land in the period to 5/4/2002 will be subject to a rate of 40%.

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.

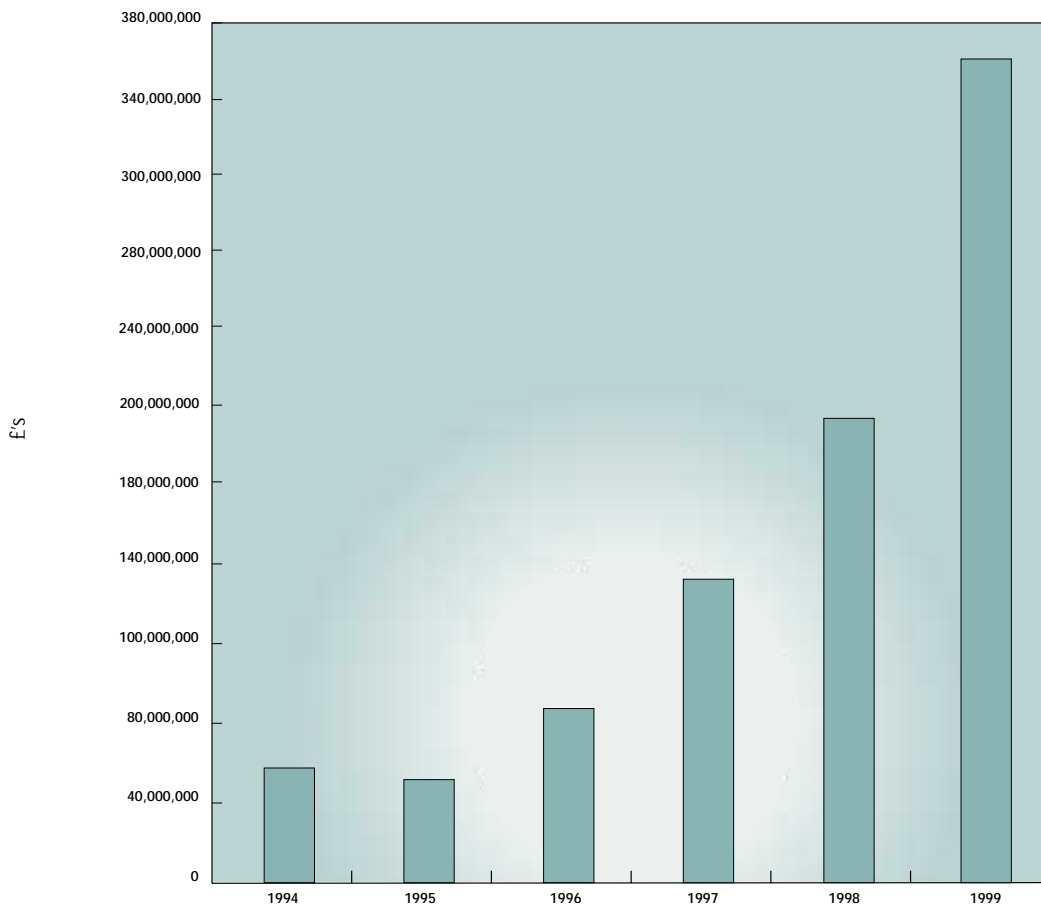
Various exemptions and reliefs from capital gains tax are provided. Details of these and a more detailed outline of this tax are to be found in "Leaflet No. 3", an explanatory leaflet which is available from the Office of the Revenue Commissioners, Direct Taxes Policy, Legislation & Statistics Division, Dublin Castle, Dublin 2.

**Table CGT1**  
**Capital Gains Tax**

Exchequer receipt and net receipt

	<i>Exchequer Receipt</i> £	<i>Net Receipt</i> £
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
1998	193,145,000	193,081,896
<b>1999</b>	<b>356,127,000</b>	<b>356,139,909</b>

Net Receipts: Capital Gains Tax





## TABLE CGT2

### Capital Gains Tax Assessments

The following table contains figures relating to capital gains tax assessments raised for the years of assessment ending between 5 April, 1993 and 5 April, 1999. In previous years, the figures in this table related generally to assessments raised in individual calendar years, irrespective of when the transactions took place or of the years for which the tax became due. The figures now included in the table for the numbers of assessments and the amounts of tax are attributed directly to the years for which the liability to tax arose.

<i>Year</i>	<i>No. of Assessments</i>	<i>Net Tax Payable</i>
		£ million
1993-94	5,189	30.4
1994-95	4,795	71.9
1995-96	6,360	75.4
1996-97	7,958	131.2
1997-98	14,886	191.5
1998-99	16,529	300.5

The significant increases in net tax payable for 1994-95, 1996-97, 1997-98 and 1998-99 are partially attributable to assessments raised in a number of individually large settlements.

#### Note

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

The numbers of assessments for each year are likely to increase over time as tax returns are received and processed. This applies especially to the most recent year shown 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 sector](#)

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 usual 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. There is provision whereby certain traders may be allowed to make their VAT returns on an annual basis. Also in certain circumstances, where a trader is in a permanent repayment situation, he/she may be eligible to make returns on a monthly basis. The rates of VAT at the beginning of 1999 were zero, 10 per cent, 12.5 per cent and 21 per cent, with a rate of 3.6 per cent applied to livestock, live greyhounds and to the hire of horses. The 3.6 per cent rate was increased to 4.0 per cent with effect from 1 March, 1999.

The rates of VAT which have applied from the introduction of the tax to the end of 1999 are as follows:-

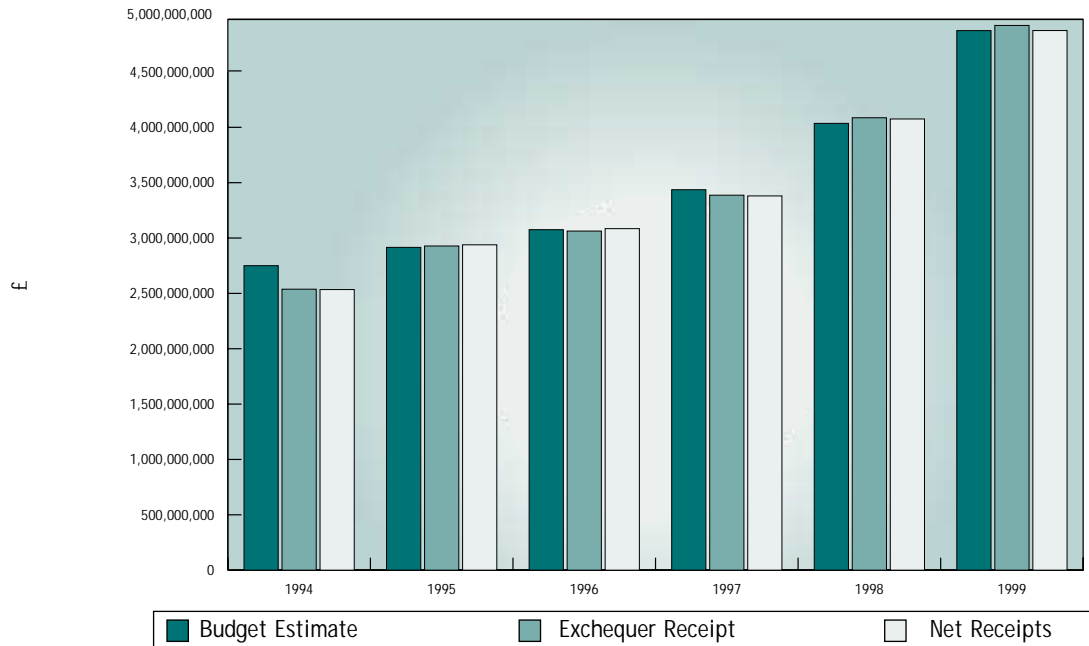
<i>Date</i>	<i>Zero %</i>	<i>Special %</i>	<i>Low %</i>	<i>Standard %</i>	<i>High %</i>
1.11:72	0	11.11 (a)	5.26	16.37	30.26
3.9:73	0	11.11 (a)	6.75	19.5	36.75
1.3:76	0	-	10	20	35&40 (b)
1.3:79	0	-	10	20	-
1.5:80	0	-	10	25	-
1.9:81	0	-	15	25	-
1.5:82	0	-	18	30	-
1.3:83	0	-	23	35	-
1.5:83	0	5, 18 (d)	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	-
1.3:98	0	3.6	12.5	21	-
1.3:99	0	4.0	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>
	£	£	£
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
1998	4,017,000,000	4,269,789,000	4,266,992,721
<b>1999</b>	<b>4,837,000,000</b>	<b>4,912,750,000</b>	<b>4,894,608,489</b>



## Notes:

- \*The 1996 Budget Estimate includes £119million Advance December VAT abolished in the Budget, therefore not collected. "Real" Target = £3,003 million.
- The figure of £4,894.6 million includes an amount of £28.8 million due in respect of imports in December, 1998, payment of which was received in January, 1999, and excludes an amount of £46.9 million due in respect of imports in December, 1999 payment of which was deferred until January, 2000.

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>
	£m	£m	£m	£m	£m
Flat Rate	33	-	33	115	-82
Low	2,129	51	2,180	568	1,612
Standard	9,472	583	10,055	6,690	3,365
<b>TOTALS</b>	<b>11,634</b>	<b>634</b>	<b>12,268</b>	<b>7,373</b>	<b>4,895</b>

## Note:

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

**Table VAT3.****Number of registrations**

Registrations effective on 31.12.98	162,602
New registrations in 1999	<u>27,497</u>
	190,099
Registrations cancelled in 1999	<u>11,529</u>
Registrations effective on 31.12.99	178,570

**Table VAT4.**

This table reflects trade classifications of traders which are based on the descriptions of economic activities contained in the General Industrial Classification of Economic Activities within the European communities known as NACE. This classification is subject to an ongoing process of update and revision to reflect changes in economic activities and provides a more reliable basis for sector analysis than the system based solely on trade classification at the time of registration which was used before 1998.

<b>Registrations by Trade Sector</b>	<b>31 Dec. 1998</b>	<b>31 Dec. 1999</b>
Accommodation (including Camping, Holiday Homes, Hotels, Guest Houses) .....	2,137	2,457
Catering (including Canteens, Contract Caterers, Restaurants) .....	4,203	4,578
Publicans .....	6,815	7,050
Other Entertainment (including Amusement Arcades, Ballrooms, Betting Premises, Cinemas, Night Clubs, Performers, Radio + TV Services) .....	1,223	1,366
Construction (including Builders, Civil Engineering + Related Trades) .....	26,675	31,547
Energy Industry & Water Supply .....	238	248
Communications .....	262	312
Financial Services (including Banking, Credit Unions, Insurance) .....	835	920
Finance Agents (including Actuaries, Assessors, Brokers, Loss Adjustors, Accountants, Auctioneers, Developers, Estate Agents) .....	6,769	7,698
Other Professionals (including Advertising, Architects, Barristers, Solicitors, Legal Agents, Press) .....	19,975	22,965
Other Agents (including Building Materials, Clothing, Food, Furniture) .....	1,550	1,700
Agriculture .....	7,614	8,304
Fishing .....	698	746
Forestry .....	491	528
Food Manufacturing .....	2,035	2,191
Drinks & Tobacco Manufacturing .....	150	162
Clothing Manufacturing .....	734	770
Footwear Manufacturing .....	39	39
Textile + Leather Industry .....	500	505
Engineering Manufacturing (including Chemical, Electrical Components, Metal) .....	7,843	8,407
Furniture Manufacturing .....	1,644	1,791
Other Manufacturing (including Books, Printing, Timber Processing) .....	3,801	4,027
Transport Services .....	6,723	7,435
Repairs of Vehicles .....	3,983	4,156
Repairs of Other Goods .....	1,405	1,496
Wholesale Distribution .....	9,869	10,388
Chemists + Pharmacies .....	1,295	1,339
Electrical Goods Retailers .....	2,473	2,600
Fuel Retailers (including Filling Stations) .....	2,781	2,877
Household Fittings Retailers .....	392	392
Motor Vehicle Sales .....	2,279	2,405
Off Licences .....	295	333
Other Retailers .....	15,056	15,289
Other Services .....	14,560	16,714
Miscellaneous .....	5,260	4,835
<b>Total</b> .....	<b>162,602</b>	<b>178,570</b>

## Sheriff and Solicitor Enforcement

- Table ENF1 Value by Taxhead of Certificates Issued To Sheriffs In 1999
- 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 1999, 17,316 such certificates with a face value of £162,698,000 were issued.
2. Since 1 November 1998, Sheriff Certificates are consolidated and may include more than one taxhead on each referral.
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 1999, the real liability as distinct from the estimated liability was satisfied in 80% of cases where Sheriff enforcement was completed.
5. The total value of payments made directly to Sheriffs in 1999 was £39m.

### JUDGEMENTS REGISTERED BY THE COLLECTOR-GENERAL

(Notes On Tables ENF3, ENF4 and ENF5.)

1. In the course of 1999, the number of judgements registered by the Collector-General in respect of tax and interest was 416.
2. The number of cases referred for enforcement by court proceedings in 1999 was 2,554. 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 (17,316 enforcement certificates were issued to the Sheriffs in 1999.)
4. The total value of all judgements registered in 1999 was £13m.
5. The total amount collected as a result of Solicitor enforcement in 1999 was £15.3m.

**Table ENF1****Value by Taxhead of Certificates Issued To Sheriffs in 1999**

<i>Tax Type</i>	<i>Value £000</i>
Value Added Tax.	62,625
Income Tax.	51,406
PAYE/PRSI.	39,643
Corporation Tax.	8,092
Capital Gains Tax.	932
<b>Total</b>	<b>162,698</b>

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

<i>Nature of Business or Occupation</i>	<i>£</i>	<i>Tax</i>
Hotel	348,931	PAYE/PRSI
Security	104,140	
Builder	83,002	
Plant Hire	194,289	VAT
Publican	57,176	
Supermarket	50,500	
Farming & Haulage	122,731	Income Tax
Finance Co	368,220	Corporation Tax
Restaurateur	120,743	PAYE/PRSI & VAT
Crystal Co	109,663	
Communications	90,714	
Electrical Co	212,271	Corporation Tax & PAYE/PRSI
Timber Harvesting	60,540	
Builder	143,191	Corporation Tax & VAT
Nightclub	85,556	VAT, Income Tax & PAYE/PRSI



**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	4	31	35
2,000 - 5,000	9	57	66
5,000 - 10,000	13	71	84
10,000 - 20,000	16	61	77
20,000 - 50,000	21	68	89
50,000 - 100,000	10	32	42
> 100,000	10	13	23
<b>Total</b>	<b>83</b>	<b>333</b>	<b>416</b>

**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.	25	Professionals.	70
Finance/Investment.	10	Retailers.	40
General Contractor.	8	Farmer.	39
Haulage.	5	Haulage.	30
Manufacturing.	5	Building Industry.	28
Building Contractor.	5	General Tradesman.	25
General Wholesale.	5	Plant Hire.	19
Food Catering.	4	Motor Trade.	16
Property Development.	3	General Contractor.	14
Security.	3	Manufacturing.	14
Printers.	2	Publican.	12
Motor Trade.	2	General Services.	10
Plant Hire.	2	Food Catering.	4
Holiday/Leisure Centres.	1	Hairdressing.	4
Other.	3	Other.	8
<b>Total.</b>	<b>83</b>		<b>333</b>

**Table ENF5****Details Of Some Judgements Registered**

<i>Nature Of Business Or Occupation</i>	<i>Amount £</i>	<i>Tax</i>
Solicitor.	122,299	Income Tax.
Taxi Driver.	116,182	
Accountant.	76,182	
Haulier.	74,665	
Leasing Co.	265,868	Value Added Tax.
Property Dealer.	715,030	Value Added Tax/Corporation Tax.
Builder	149,464	PAYE/PRSI/Value Added Tax.
Printer	105,621	
Haulier.	143,402	Income Tax/Value Added Tax.
Accountant.	79,949.	
Engineering.	82,270	Corporation Tax/PAYE/PRSI.
Nursing Home.	141,931	PAYE/PRSI
Computer Software.	137,466	
Builder.	100,811	
Engineering.	100,413	