



**Office of the Revenue Commissioners**

# **Statistical Report 2004**

**(Year ended 31<sup>st</sup> December 2004)**

**Revenue**



## OFFICE OF THE REVENUE COMMISSIONERS STATISTICAL REPORT 2004

### 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 majority of the Report is in Euro, with the exception of specific "rates/bands/limits" material relating to pre Euro years. The conversion rate is €1 = IR£0.787564.

The Report is set out under the following main headings:

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## Total Revenue

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

The particulars of the Revenue Receipts in the year ended 31 December 2004 are given in Table TR1.

Table TR2 contains net receipts of revenue for the year ended 31 December 2004. 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 in previous years.

**TABLE TR1****Gross Receipts and Disposal, Year 2004**

GROSS RECEIPTS	€	€
Balance on 1 January 2004		-364,883,292
Gross Receipts of Duties:-		
Customs (including €886,093 Agricultural Levies)	178,423,540	
Excise	5,241,959,897	
Capital Acquisitions Tax	200,095,963	
Capital Gains Tax	1,548,113,603	
Stamp Duties	2,106,014,016	
Residential Property Tax	570,569	
Income Tax	13,189,415,764	
Corporation Tax	5,706,557,443	
Value Added Tax	13,634,535,594	
		41,805,686,389

Gross Receipts of Moneys received and collected on behalf of other  
Departments (including Fee Stamps, €661,906)

6,899,865,731

48,340,668,828

## TABLE TR1

## Gross Receipts and Disposal, Year 2004

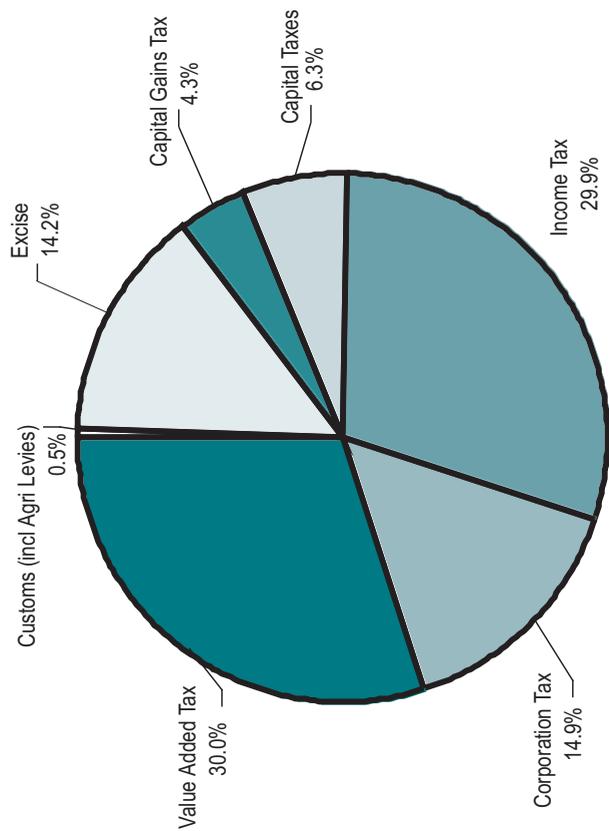
DISPOSAL	€	€
Repayments.		
Customs	4,079,376	
Excise	175,595,296	
Capital Acquisitions Tax	10,037,306	
Capital Gains Tax	20,329,016	
Stamp Duties	36,340,900	
Residential Property Tax	188,927	
Income Tax	2,494,352,231	
Corporation Tax	371,553,888	
Value Added Tax	2,917,734,123	
		6,030,211,063
Payments to the Exchequer:-		
Customs	174,162,000	
Excise	4,927,554,000	
Capital Acquisitions Tax	190,064,000	
Capital Gains Tax	1,515,555,000	
Stamp Duties	2,088,454,000	
Residential Property Tax	382,000	
Income Tax	10,650,541,000	
Corporation Tax	5,331,596,000	
Value Added Tax	10,693,291,000	
		35,571,599,000
Payments to and on behalf of other Departments in respect of Moneys collected on their behalf (including €665,359 to Exchequer in respect of Fee Stamps & €167,605,426 Tobacco Levy) and rounding €1		7,064,362,274
Balance, 31 December, 2004		-325,503,509
		<u>48,340,668,828</u>

TABLE TR2

## Net Receipts 2004

Year	Customs	Excise	Capital Acquisitions Tax	Capital Gains Tax	Stamps	Residential Property Tax	Income Tax	Corporation Tax	Value Added Tax	Agricultural Levies etc.	Total
	€	€	€	€	€	€	€	€	€	€	€
2001	161,167,613	4,212,603,140	167,758,371	875,579,814	1,222,525,708	1,651,748	9,318,754,334	4,143,902,915	7,898,108,644	828,113	28,002,880,400
2002	133,014,420	4,595,329,785	150,889,067	618,986,101	1,138,997,619	827,139	8,978,899,850	4,803,749,448	8,843,816,949	777,911	29,265,288,289
2003	136,078,046	4,735,958,026	213,335,365	1,435,682,894	1,664,394,332	403,871	9,156,189,902	5,155,445,935	9,715,565,146	773,697	32,213,827,214
<b>2004</b>	<b>173,458,071</b>	<b>5,066,364,601</b>	<b>190,058,657</b>	<b>1,527,784,587</b>	<b>2,069,673,116</b>	<b>381,641</b>	<b>10,695,063,533</b>	<b>5,335,003,555</b>	<b>10,716,801,471</b>	<b>886,093</b>	<b>35,775,475,325</b>

## Net Receipts 2004



**TABLE TR3****Net Receipts as a percentage of GDP**

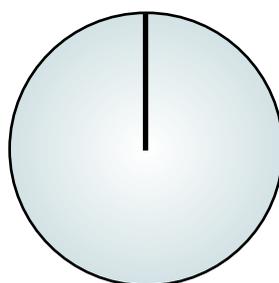
Year	GDP* €	Net Receipts €	Net Receipts as a percentage of GDP
2001	115,437,000,000	28,002,880,400	24.3%
2002	129,692,000,000	29,265,288,289	22.6%
2003	131,922,000,000	32,213,827,214	24.4%
<b>2004</b>	<b>146,279,000,000</b>	<b>35,775,475,325</b>	<b>24.5%</b>

\* source: Central Statistics Office, Department of Finance

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

Year	Gross Receipts €m	Cost of Administration €m	Cost as a percentage of Gross Receipts
2001	32,422.8	290.4	0.90%
2002	34,207.6	325.6	0.95%
2003	37,579.4	341.8	0.91%
<b>2004</b>	<b>41,629.2</b>	<b>358.6</b>	<b>0.86%</b>

Cost of Administration as a percentage of Gross Receipts 0.86%

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

Service	€'000
Salaries, Wages & Allowances	233,424
Computer & Office Equipment	22,698
Postal & Telecommunications	11,249
Superannuation Costs	32,143
Services provided by the Office of Public Works	19,763
Miscellaneous	39,299
<b>Total</b>	<b>358,576</b>

## Excise

- Table EX1 Main Excise Duty Rates
- Table EX2 Excise Duty Net Receipts

### Excise Duty on Beer

- Table EX3 Net Duty Paid Quantities and Net Excise Receipts
- Table EX4 Incidence of Duty and VAT per Pint of Stout
- Table EX5 Incidence of Duty and VAT per Pint of Lager

### Excise Duty on Spirits

- Table EX6 Quantities Retained for Home Use and Net Excise Receipts
- Table EX7 Incidence of Duty and VAT per Standard Measure of Whiskey
- Table EX8 Incidence of Duty and VAT per Bottle of Whiskey

### Excise Duty on Wine and Made Wine

- Table EX9 Quantities Retained for Home Use and Net Excise Receipts

### Excise Duty on Cider and Perry

- Table EX10 Quantities Retained for Home Use and Net Excise Receipts

### Excise Duty on Betting, Bookmaking Premises and Bookmakers Licences

- Table EX11 Betting Duty, Bookmaking Premises Duty and Bookmakers Licence Duty

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

- Table EX12 Motor Vehicle Registration Tax - Registrations and Net Receipts

### Excise Duty on Mineral Hydrocarbon Light Oil

- Table EX13 Quantities Retained for Home Use and Net Excise Receipts
- Table EX14 Incidence of Duty and VAT per Litre of Unleaded Petrol

### Excise Duty on Hydrocarbon Oils Other Sorts

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

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

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

### Excise Duty on Tobacco Products

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

### Excise Licences

- Table EX20 Numbers and Net Receipts

1. Customs Duties and Excise Duties, are, generally speaking, imposed in respect of transactions or events and not by reference to any period of time. The general statistics of these duties, for any year, thus relate, broadly, to the actual cash receipts, etc., of revenue within that year.

2. In Tables relating to Excise duties the quantities of commodities shown as retained for home use (i.e. net quantities on which duty was paid after allowing for quantities on which duty was repaid, e.g. as drawback) in the respective financial years may differ from the quantities actually consumed in these years, owing to clearances being delayed or advanced, as the case may be, e.g., in anticipation of Budget changes or because of international developments.

## MAIN EXCISE DUTY RATES

### TABLE EX1

COMMODITY TYPE	2002	2003	2004
	€	€	€
<b>ALCOHOLS</b>			
For alcohol products, the classifications are those which apply since 1 July 2004, when the new Alcohol Products Tax law came into force. The classifications of "Other Fermented Beverage" (with Cider and Perry as a sub-category) and "Intermediate Beverage" were introduced, and the old "Made Wine" classification was abolished. There was however no change to the rate applied to any alcohol product as a result of this reclassification.			
1 BEER (per hectolitre percent of alcohol)	19.87	19.87	<b>19.87</b>
2 SPIRITS (per Litre of alcohol) (with effect from 1 July 1996)	27.61	39.25	<b>39.25</b>
Not exceeding 5.5% volume (with effect from 1 July 1996)	19.87	39.25	<b>39.25</b>
3 WINE (per hectolitre) - Of an alcoholic strength by volume:			
Still and Sparkling not exceeding 5.5%	90.98	90.98	<b>90.98</b>
Still exceeding 5.5% but not exceeding 15%	273.00	273.00	<b>273.00</b>
Still exceeding 15%	396.12	396.12	<b>396.12</b>
Sparkling exceeding 15%	546.01	546.01	<b>546.01</b>
4 Other Fermented Beverages			
(a) CIDER AND PERRY (per hectolitre) - Of an alcoholic strength by volume:			
Still and Sparkling not exceeding 6%	83.25	83.25	<b>83.25</b>
Still and Sparkling exceeding 6% but not exceeding 8.5%	192.47	192.47	<b>192.47</b>
Still exceeding 8.5%	273.00	273.00	<b>273.00</b>
Sparkling exceeding 8.5%	546.01	546.01	<b>546.01</b>
(b) Other than CIDER AND PERRY (per hectolitre) - Of an alcoholic strength by volume:			
Still and Sparkling not exceeding 5.5%	90.98	90.98	<b>90.98</b>
Still exceeding 5.5%	273.00	273.00	<b>273.00</b>
Sparkling exceeding 5.5%	546.01	546.01	<b>546.01</b>
5 Intermediate Beverages			
Still not exceeding 15%	273.00	273.00	<b>273.00</b>
Still exceeding 15%	396.12	396.12	<b>396.12</b>
Sparkling	546.01	546.01	<b>546.01</b>
<b>TOBACCO PRODUCTS</b>			
1 CIGARETTES			
Specific duty per 1,000 cigarettes	108.19	124.94	<b>133.39</b>
Ad Valorem duty as percent of retail price	18.73%	18.46%	<b>18.32%</b>
2 CIGARS (per kilogram)	164.103	185.701	<b>196.409</b>
3 FINE CUT TOBACCO FOR ROLLING OF CIGARETTES (per kilogram)	138.478	156.704	<b>165.740</b>
4 OTHER SMOKING TOBACCO (per kilogram)	113.848	128.832	<b>136.261</b>
<b>MINERAL OIL TAX</b>			
<b>MINERAL HYDROCARBON LIGHT OILS (per 1,000 Litres)</b>			
1 LEADED PETROL	511.72	511.72	<b>553.04</b>
2 UNLEADED PETROL	401.36	401.36	<b>442.68</b>
3 SUPER UNLEADED	506.47	506.47	<b>547.79</b>
<b>HYDROCARBON OILS OTHER SORTS (per 1,000 Litres)</b>			
1 HEAVY OIL (AUTO DIESEL)	301.94	326.73	<b>368.05</b>
Auto Diesel - (non Low Sulphur) with effect from 1 March 2002	354.33	379.12	<b>420.44</b>
Auto Diesel - Scheduled passenger road transport services	22.72	22.72	<b>22.72</b>
2 HEAVY OIL (NON AUTO USE - REBATE RATE) Transport Services	47.36	47.36	<b>47.36</b>
KEROSENE (with effect from 1 December 1999)	31.74	31.74	<b>31.74</b>
3 FUEL OIL			
Industrial	13.45	13.45	<b>13.45</b>
For the use in the Generation of Electricity for sale	13.45	13.45	<b>13.45</b>
4 AUTO LPG AND METHANE	53.01	53.01	<b>53.01</b>
5 OTHER LPG	18.15	18.15	<b>18.15</b>

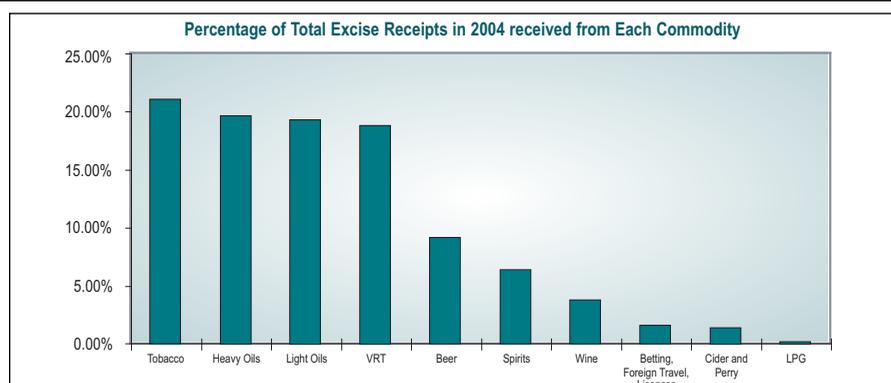
## EXCISE DUTY NET RECEIPTS

TABLE EX2

Head of Duty		2002	2003	2004
		€	€	€
Beer	Import	61,400,088	82,770,969	80,113,005
	Home	415,961,238	372,619,049	378,081,957
	<b>Total</b>	<b>477,361,327</b>	<b>455,390,018</b>	<b>458,194,962</b>
Cider and Perry	Import	5,265,667	5,568,151	6,490,209
	Home	56,881,598	54,818,888	57,705,722
	<b>Total</b>	<b>62,147,264</b>	<b>60,387,040</b>	<b>64,195,931</b>
Spirits	Import	113,732,260	132,073,661	139,689,237
	Home	152,729,174	172,951,978	175,217,210
	<b>Total</b>	<b>266,461,434</b>	<b>305,025,639</b>	<b>314,906,447</b>
Wine & Made Wine	Home & Import	149,509,034	165,614,272	182,430,149
	Home & Import	2,644,913	2,208,137	2,364,410
	<b>Total</b>	<b>152,153,947</b>	<b>167,822,409</b>	<b>184,794,559</b>
Tobacco	Import	164,206,494	314,123,588	626,238,182
	Home	973,110,717	843,124,203	432,913,924
	<b>Total</b>	<b>1,137,317,211</b>	<b>1,157,247,791</b>	<b>1,059,152,106</b>
Hydrocarbon Light Oils	Import	692,162,800	609,339,024	729,687,642
	Home	162,070,608	244,445,312	241,013,862
	<b>Total</b>	<b>854,233,407</b>	<b>853,784,336</b>	<b>970,701,504</b>
Hydrocarbon Oils Other Sorts	Import	621,856,145	611,322,733	761,518,625
	Home	150,317,370	231,299,918	225,968,324
	<b>Total</b>	<b>772,173,516</b>	<b>842,622,651</b>	<b>987,486,948</b>
LPG	Import	3,925,770	4,265,763	4,382,805
	Home	951,335	798,660	773,436
	<b>Total</b>	<b>4,877,105</b>	<b>5,064,423</b>	<b>5,156,241</b>
Vehicle Registration Tax	Total	792,570,662	819,449,745	945,973,401
SUBTOTAL	Import	1,812,058,259	1,925,078,162	2,530,549,853
	Home	2,707,237,614	2,741,715,891	2,460,012,246
	<b>Total</b>	<b>4,519,295,873</b>	<b>4,666,794,053</b>	<b>4,990,562,099</b>

Excise Duty on Premises or Activities	2002	2003	2004
	€	€	€
Betting	47,952,219	38,422,170	45,552,353
Bookmaking Premises	343,548	368,980	329,080
Clubs	391,235	403,495	439,195
Firearms Certificates	4,029,917	5,700,450	4,391,802
Firearm Dealers	20,638	25,792	28,383
Excise Duty on Public Dancing Licences etc.	9,159,440	9,494,853	9,772,946
Other Instances	-	2,202	87
Foreign Travel	15,859	-45,159	-42,793
Licences	14,140,806	14,779,190	15,309,361
An Post	-	12,000	22,088
<b>SUBTOTAL</b>	<b>76,053,661</b>	<b>69,163,973</b>	<b>75,802,502</b>

TOTAL NET RECEIPTS	4,595,349,535	4,735,958,026	5,066,364,601
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## EXCISE DUTY ON BEER

TABLE EX3

## Net Duty Paid Quantities and Net Excise Receipts

Year	Net Duty Paid Quantities		Home-Made and Imported		
	Home-Made Litres of Alcohol	Imported Litres of Alcohol	MHL(a) (Retail)	Percent Change	Receipts €
1994	17,921,383	2,128,485	4.792	2.0%	395,659,325
1995	18,550,000	2,089,959	4.962	3.5%	410,240,634
1996	19,687,431	2,147,788	5.249	5.8%	432,953,619
1997	20,481,710	2,185,668	5.423	3.3%	449,326,205
1998	21,176,302	2,404,749	5.641	4.0%	464,261,191
1999	21,560,795	2,463,133	5.734	1.6%	477,091,704
2000	21,095,782	2,744,641	5.690	-0.8%	475,915,278
2001(b)	21,151,263	2,784,078	5.712	0.4%	435,645,313
2002	20,704,931	3,113,560	5.698	-0.3%	477,361,327
2003	19,583,068	3,643,664	5.557	-2.5%	455,390,018
<b>2004</b>	<b>18,895,970</b>	<b>4,126,520</b>	<b>5.508</b>	<b>-0.9%</b>	<b>458,194,962</b>

(a) MHL = Millions of Hectolitres.

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

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

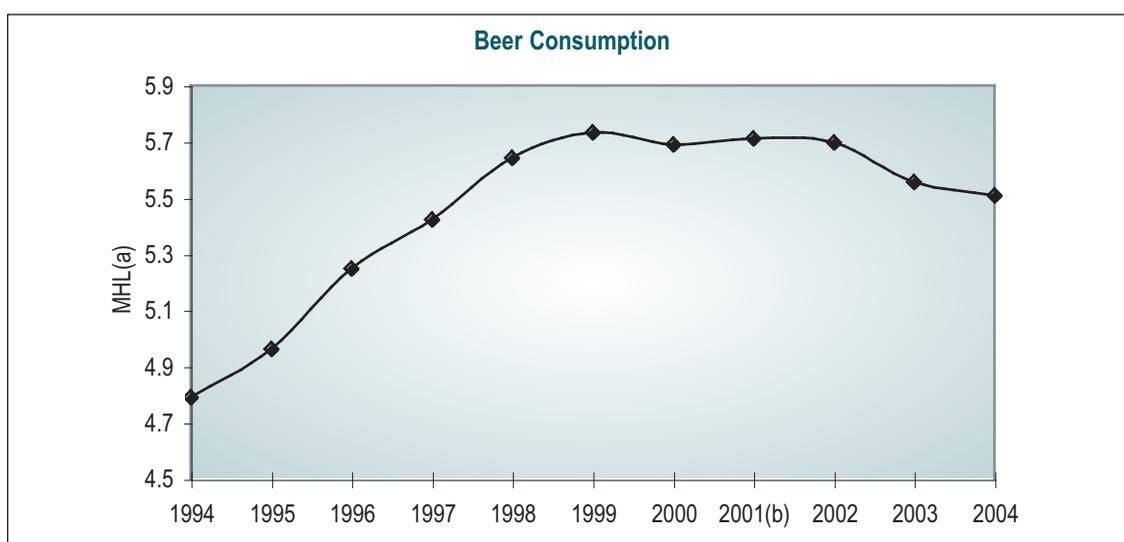


TABLE EX4

## Incidence of Duty and VAT per Pint of Stout

Year (Mid Nov)	Bar Price per Pint(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Tax as a % of Price
1994	2.35	4.0%	0.47	0.41	0.88	5.2%	1.47	3.3%	37.4%
1995	2.42	3.0%	0.47	0.42	0.89	1.4%	1.53	3.9%	36.8%
1996	2.50	3.3%	0.47	0.43	0.90	1.6%	1.60	4.3%	36.2%
1997	2.58	3.2%	0.47	0.45	0.92	1.5%	1.66	4.1%	35.6%
1998	2.65	2.7%	0.47	0.46	0.93	1.3%	1.72	3.5%	35.1%
1999	2.75	3.8%	0.47	0.48	0.95	1.9%	1.80	4.8%	34.5%
2000	2.87	4.4%	0.47	0.50	0.97	2.2%	1.90	5.5%	33.8%
2001	3.05	6.3%	0.47	0.51	0.98	1.1%	2.07	8.9%	32.1%
2002	3.24	6.2%	0.47	0.56	1.03	5.5%	2.21	6.6%	31.9%
2003	3.42	5.4%	0.47	0.59	1.06	3.0%	2.35	6.6%	31.1%
<b>2004</b>	<b>3.55</b>	<b>4.0%</b>	<b>0.47</b>	<b>0.62</b>	<b>1.09</b>	<b>2.2%</b>	<b>2.46</b>	<b>4.7%</b>	<b>30.6%</b>

## INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

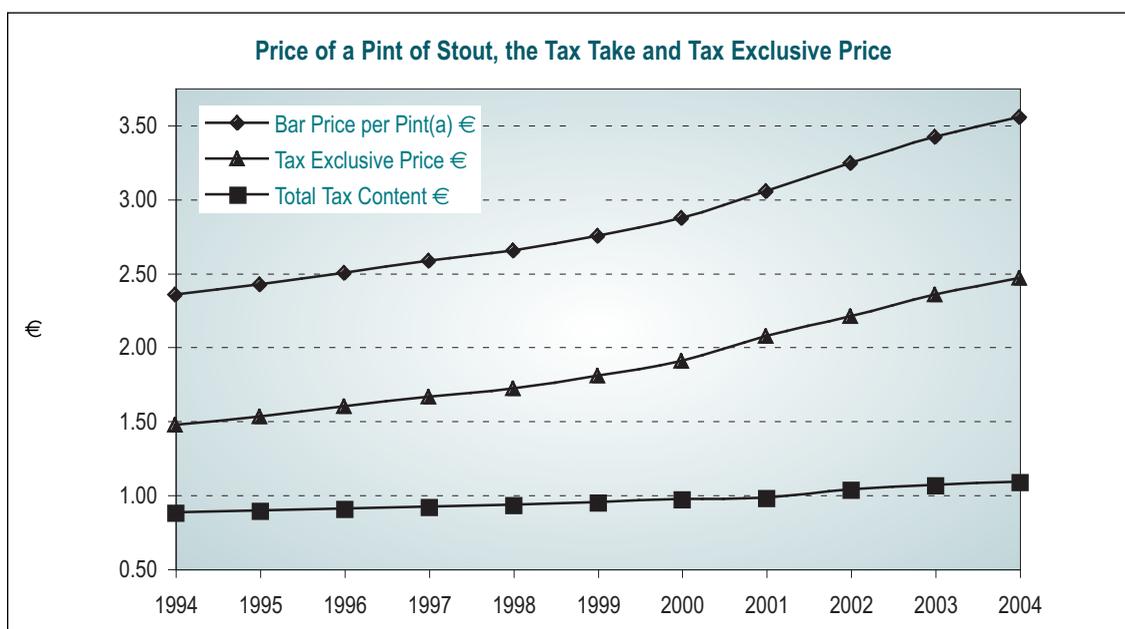
1994-2004 35.3%

## INCREASE DURING PERIOD

TAX INCLUSIVE PRICE 51.1%

AX EXCLUSIVE PRICE 67.5%

TAX CONTENT 23.7%



(a) Central Statistics Office National Average Retail Price

TABLE EX5

## Incidence of Duty and VAT per Pint of Lager

Year (Mid Nov)	Bar Price per Pint(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Tax as a % of Price
1994	2.57	3.6%	0.47	0.45	0.92	5.0%	1.65	2.9%	35.7%
1995	2.66	3.5%	0.47	0.46	0.93	1.7%	1.73	4.5%	35.1%
1996	2.76	3.8%	0.47	0.48	0.95	1.9%	1.81	4.8%	34.4%
1997	2.85	3.3%	0.47	0.49	0.97	1.6%	1.88	4.1%	33.9%
1998	2.93	2.8%	0.47	0.51	0.98	1.4%	1.95	3.5%	33.4%
1999	3.04	3.8%	0.47	0.53	1.00	1.9%	2.04	4.7%	32.8%
2000	3.18	4.6%	0.47	0.55	1.02	2.4%	2.16	5.7%	32.2%
2001	3.36	5.7%	0.47	0.56	1.03	0.8%	2.33	8.0%	30.7%
2002	3.60	7.1%	0.47	0.62	1.10	6.3%	2.50	7.5%	30.4%
2003	3.79	5.3%	0.47	0.66	1.13	3.0%	2.66	6.3%	29.8%
<b>2004</b>	<b>3.92</b>	<b>3.3%</b>	<b>0.47</b>	<b>0.68</b>	<b>1.15</b>	<b>1.9%</b>	<b>2.76</b>	<b>3.8%</b>	<b>29.4%</b>

## INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

1994-2004 35.3%

## INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 52.3%

TAX EXCLUSIVE PRICE 67.2%

TAX CONTENT 25.5%



(a) Central Statistics Office National Average Retail Price

## EXCISE DUTY ON SPIRITS

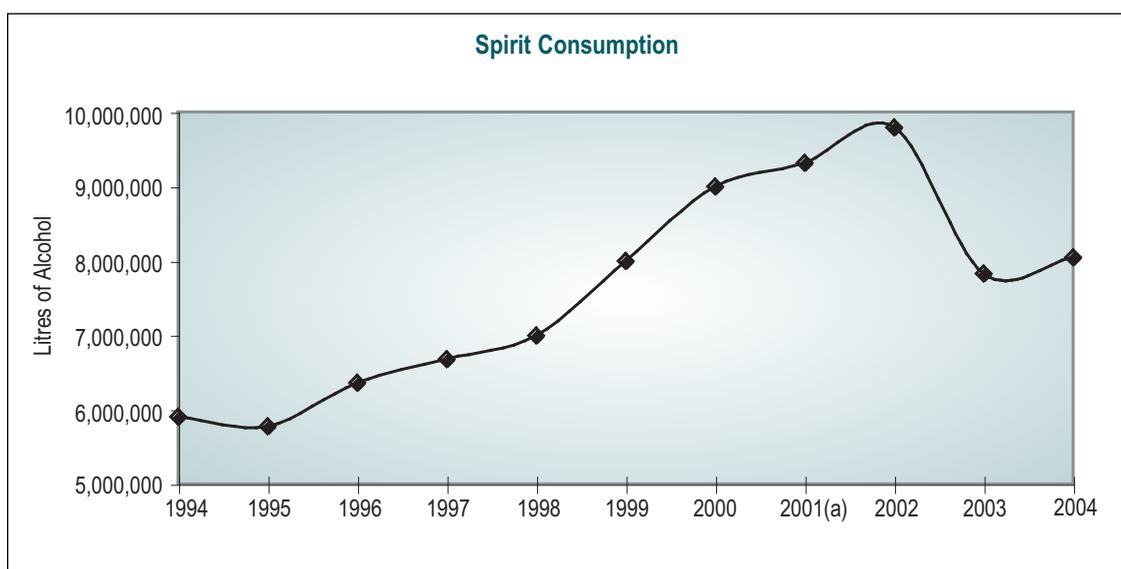
For excise purposes, the strength of spirits is expressed by reference to alcoholic strength by volume and the rates of excise duty in terms of alcoholic content. "Alcoholic strength by volume" means the ratio of the volume of alcohol present in a product at a temperature of 20°C to the total volume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

### TABLE EX6

#### Quantities Retained for Home Use and Net Excise Receipts

Year	Home-Made	Imported	Home Made and Imported		
	Quantity (Litres of Alcohol)	Quantity (Litres of Alcohol)	Total Quantity (Litres of Alcohol)	Percent Change	Net Excise Receipts €
1994	3,723,946	2,177,523	5,901,469	0.0%	162,530,848
1995	3,601,493	2,176,197	5,777,690	-2.1%	160,131,580
1996	3,993,950	2,360,423	6,354,373	10.0%	174,753,755
1997	4,149,306	2,529,932	6,679,238	5.1%	182,962,840
1998	4,259,890	2,739,094	6,998,984	4.8%	187,488,053
1999	4,942,313	3,053,211	7,995,524	14.2%	217,950,162
2000	5,227,603	3,766,404	8,994,007	12.5%	247,086,036
2001(a)	5,453,943	3,857,932	9,311,875	3.5%	220,918,042
2002	5,528,741	4,263,433	9,792,174	5.2%	266,461,434
2003	4,397,020	3,429,447	7,826,467	-20.1%	305,025,639
<b>2004</b>	<b>4,483,198</b>	<b>3,566,251</b>	<b>8,049,449</b>	<b>2.8%</b>	<b>314,906,447</b>

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



**Note:**

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

TABLE EX7

## Incidence of Duty and VAT per Standard Measure of Whiskey

Year (Mid Nov)	Price Per Measure(a)	Percent Change	Excise Content	VAT Content	Total Tax Content	Percent Change	Tax Exclusive Price	Percent Change	Tax as % of Price
	€		€	€	€		€		
1994	1.92	2.7%	0.39	0.33	0.73	5.8%	1.19	0.8%	37.9%
1995	2.00	4.2%	0.39	0.35	0.74	1.9%	1.26	5.5%	37.0%
1996	2.07	3.5%	0.39	0.36	0.75	1.6%	1.32	4.6%	36.4%
1997	2.15	3.9%	0.39	0.37	0.77	1.7%	1.38	5.1%	35.6%
1998	2.22	3.3%	0.39	0.39	0.78	1.6%	1.44	4.2%	35.0%
1999	2.30	3.6%	0.39	0.40	0.79	1.8%	1.51	4.6%	34.4%
2000	2.34	1.7%	0.39	0.41	0.80	0.9%	1.54	2.2%	34.1%
2001	2.48	6.0%	0.39	0.41	0.81	0.9%	1.67	8.6%	32.5%
2002	2.86	15.3%	0.39	0.50	0.89	10.0%	1.97	17.9%	31.0%
2003	3.26	14.1%	0.56	0.57	1.12	26.8%	2.14	8.4%	34.4%
<b>2004</b>	<b>3.35</b>	<b>2.8%</b>	<b>0.56</b>	<b>0.58</b>	<b>1.14</b>	<b>1.4%</b>	<b>2.21</b>	<b>3.5%</b>	<b>34.0%</b>

## INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

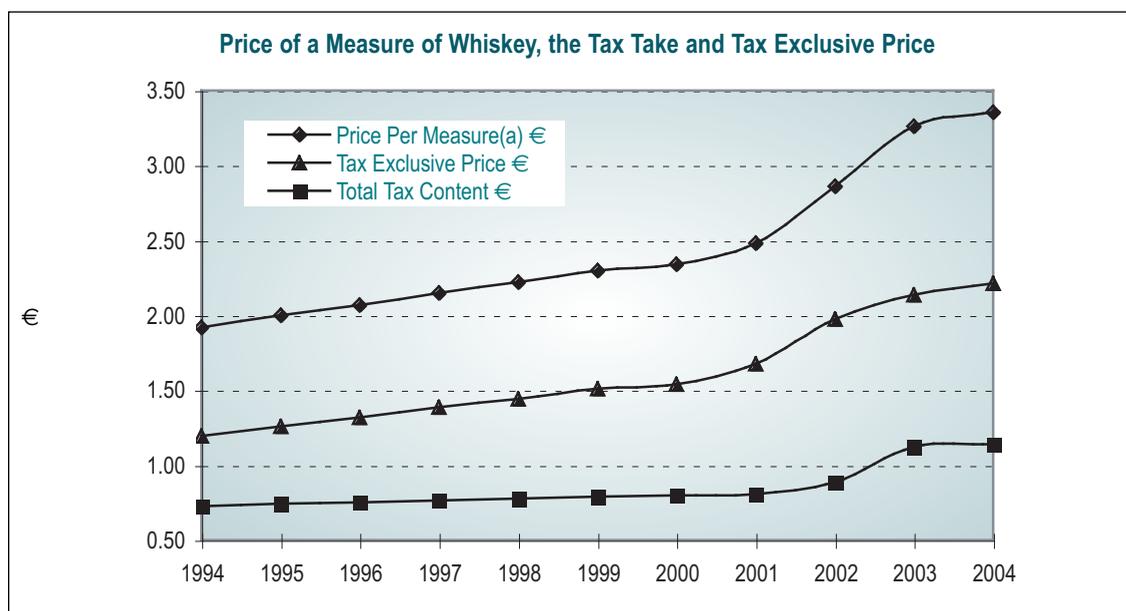
1994-2004 35.3%

## INCREASE DURING PERIOD:

TAX INCLUSIVE PRICES 74.6%

TAX EXCLUSIVE PRICES 85.6%

TAX CONTENT 56.7%



(a) Central Statistics Office National Average Retail Price

TABLE EX8

## Incidence of Duty and VAT per Bottle of Whiskey

Year (Mid Nov)	Price per Bottle(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Tax as % of Price
1994	16.67	6.7%	7.76	2.89	10.65	8.1%	6.02	4.3%	63.9%
1995	16.56	-0.7%	7.76	2.87	10.64	-0.2%	5.92	-1.5%	64.2%
1996	16.77	1.3%	7.76	2.91	10.67	0.3%	6.10	2.9%	63.6%
1997	17.20	2.6%	7.73	2.99	10.72	0.4%	6.48	6.3%	62.3%
1998	17.32	0.7%	7.73	3.01	10.74	0.2%	6.58	1.5%	62.0%
1999	17.91	3.4%	7.73	3.11	10.84	1.0%	7.07	7.4%	60.5%
2000	18.40	2.7%	7.73	3.19	10.93	0.8%	7.47	5.7%	59.4%
2001	18.46	0.3%	7.73	3.08	10.81	-1.1%	7.65	2.4%	58.6%
2002	18.78	1.7%	7.73	3.26	10.99	1.7%	7.79	1.8%	58.5%
2003	23.87	27.1%	10.99	4.14	15.13	37.7%	8.74	12.2%	63.4%
<b>2004</b>	<b>23.89</b>	<b>0.1%</b>	<b>10.99</b>	<b>4.15</b>	<b>15.14</b>	<b>0.0%</b>	<b>8.75</b>	<b>0.2%</b>	<b>63.4%</b>

## INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

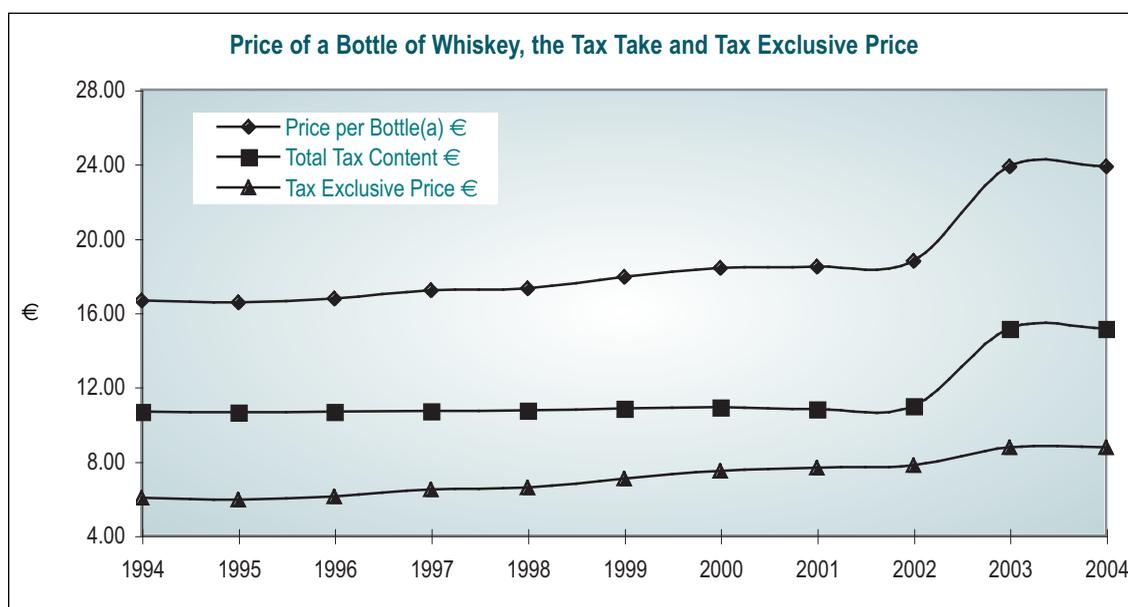
1994-2004 35.3%

## INCREASE DURING PERIOD:

TAX INCLUSIVE PRICES 43.3%

TAX EXCLUSIVE PRICES 45.5%

TAX CONTENT 42.1%



(a) Central Statistics Office National Average Retail Price

## EXCISE DUTY ON WINE AND MADE WINE

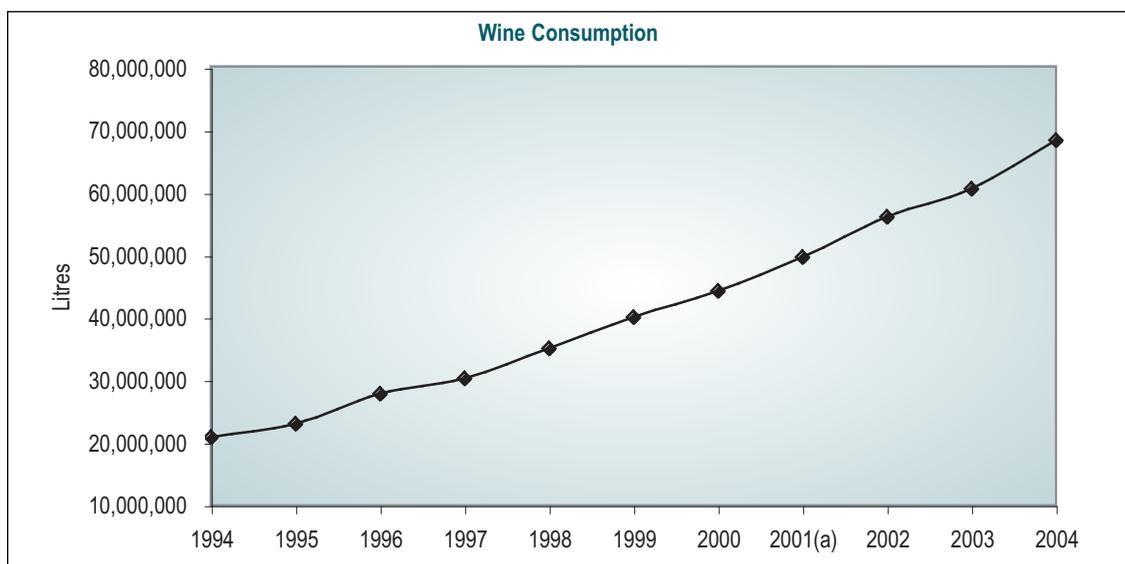
The rate of excise duty on Wine and Made Wine is based on whether the product is still or sparkling and on its alcoholic strength by volume.

### TABLE EX9

#### Quantities Retained for Home Use and Net Excise Receipts

Year	Still			Sparkling Quantity (Litres)	Total Still and Sparkling		Net Excise Receipts €
	Not Exceeding		Exceeding 15% vol (Litres)		Quantity (Litres)	Percent Change	
	5.5% vol (a) (Litres)	15% vol (Litres)					
1994	657,198	18,950,848	968,443	338,321	20,914,810	4.3%	58,755,302
1995	900,708	20,857,447	917,408	373,308	23,048,871	10.2%	62,688,683
1996	2,403,599	24,092,778	949,456	405,957	27,851,790	20.8%	74,035,352
1997	1,121,566	27,734,133	946,391	486,488	30,288,578	8.7%	82,996,706
1998	987,887	32,592,002	976,898	586,128	35,142,915	16.0%	96,090,636
1999	1,257,641	36,760,611	1,066,250	1,017,409	40,101,911	14.1%	111,281,950
2000	1,085,239	41,472,130	1,112,702	625,364	44,295,435	10.5%	123,807,204
2001(a)	1,223,067	46,736,550	1,053,043	780,582	49,793,242	12.4%	120,882,567
2002	1,022,520	52,998,528	1,145,821	1,011,540	56,178,409	12.8%	152,153,947
2003	852,392	57,683,520	1,014,299	1,163,615	60,713,826	8.1%	167,822,409
<b>2004</b>	<b>3,146,815</b>	<b>63,815,451</b>	<b>1,050,539</b>	<b>1,381,047</b>	<b>69,393,852</b>	<b>14.3%</b>	<b>184,794,559</b>

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

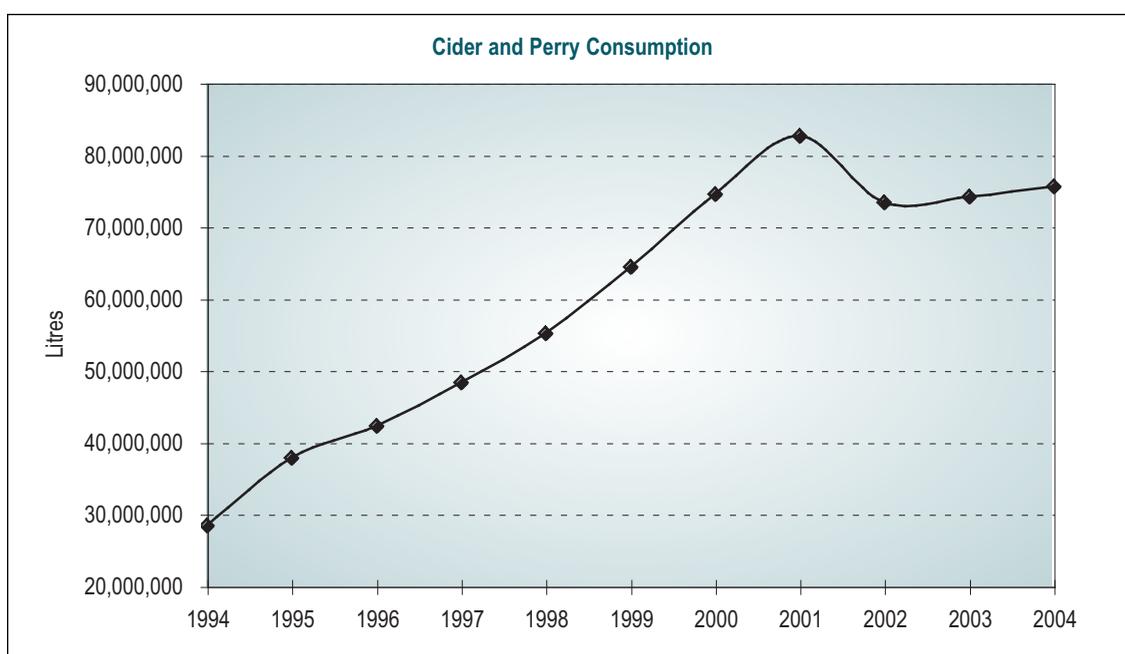


## EXCISE DUTY ON CIDER AND PERRY

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

**TABLE EX10**  
Quantities Retained for Home Use and Net Excise Receipts

Year	Home-Made	Imported	Home-Made and Imported		Net Excise Receipts €
	Quantity (Litres)	Quantity (Litres)	Total Quantity (Litres)	Percent Change	
1994	23,149,414	5,321,755	28,471,169	15.2%	12,169,571
1995	31,374,615	6,491,572	37,866,187	33.0%	16,490,510
1996	34,829,656	7,468,348	42,298,004	11.7%	18,782,421
1997	40,266,902	8,059,760	48,326,662	14.3%	20,408,456
1998	48,980,038	6,169,309	55,149,347	14.1%	24,396,915
1999	59,107,315	5,350,323	64,457,638	16.9%	28,659,818
2000	68,817,955	5,746,022	74,563,977	15.7%	33,349,778
2001	73,448,133	9,215,030	82,663,164	10.9%	36,118,748
2002	67,246,091	6,112,781	73,358,872	-11.3%	62,147,264
2003	67,350,082	6,819,080	74,169,162	1.1%	60,387,040
<b>2004</b>	<b>68,276,626</b>	<b>7,359,790</b>	<b>75,636,416</b>	<b>2.0%</b>	<b>64,195,931</b>

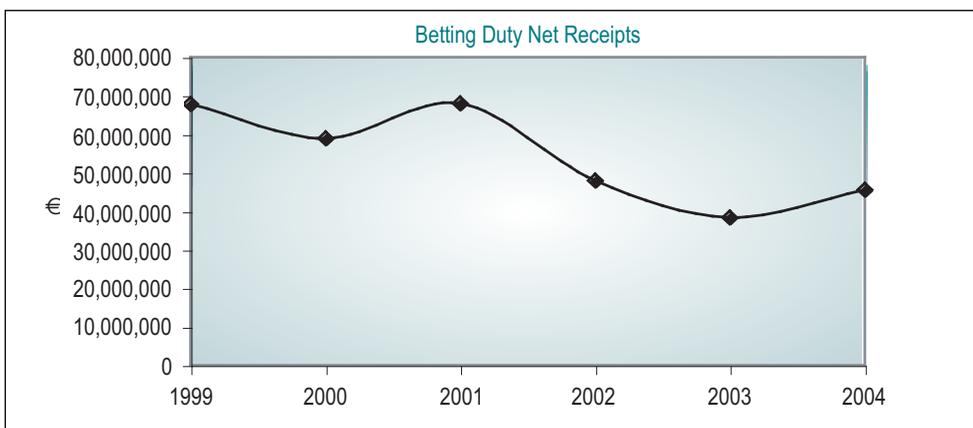
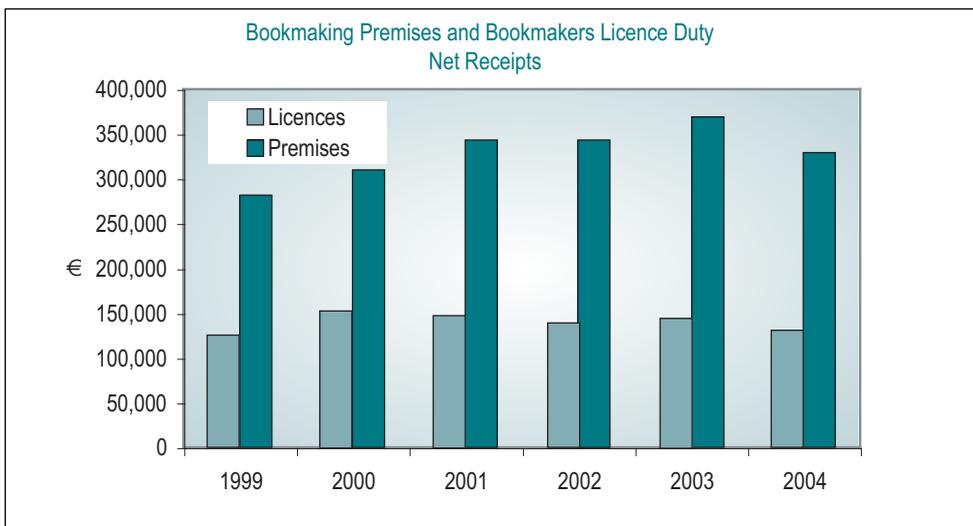


### Betting Duty, Bookmaking Premises Duty and Bookmakers' Licences Duty

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

**TABLE EX11**  
**Betting Duty, Bookmaking Premises Duty and Bookmakers Licences Duty**

Year	Betting Duty	Bookmakers Licences		Bookmaking Premises	
	Net Receipts €	Numbers issued	Net Receipts €	Numbers issued	Net Receipts €
1999	67,804,493	495	125,196	978	281,501
2000	58,868,554	600	152,369	932	309,689
2001	68,066,165	582	146,921	1010	342,829
2002	47,952,219	560	139,813	909	343,548
2003	38,422,170	584	145,124	1,068	368,980
<b>2004</b>	<b>45,552,353</b>	<b>535</b>	<b>131,474</b>	<b>948</b>	<b>329,080</b>



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

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

### Categories of Vehicles

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

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

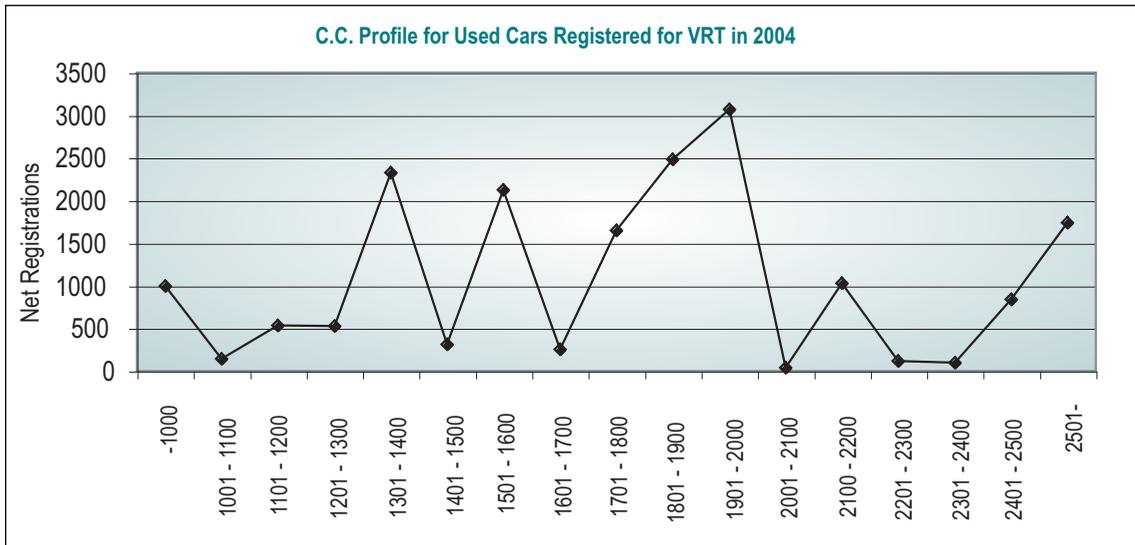
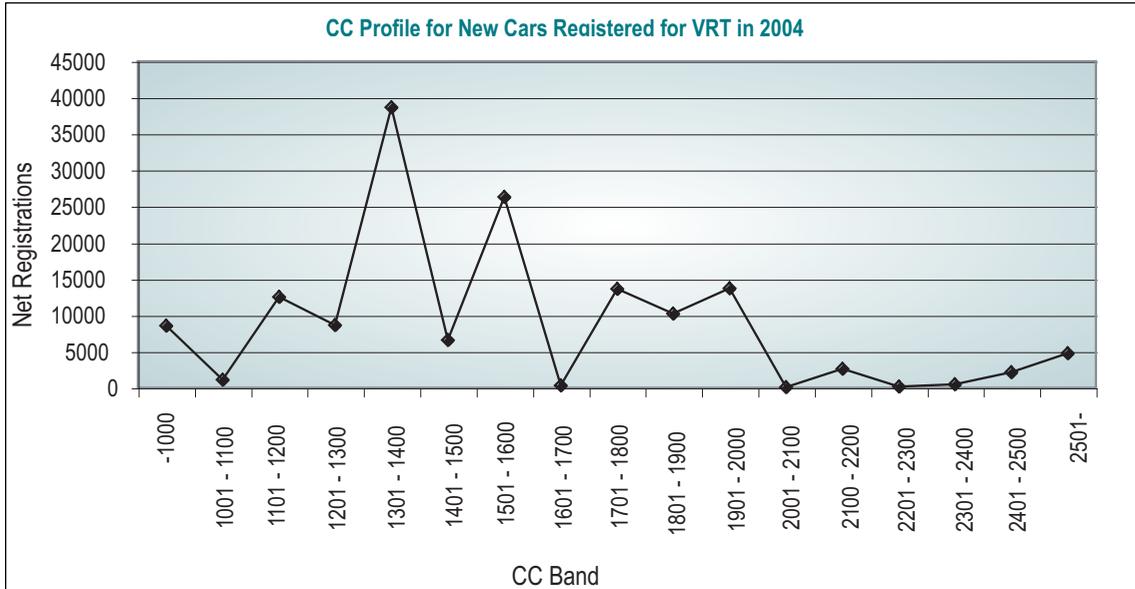
### Current Rate of VRT

Category of Vehicle	Rate
A1. with an engine cc less than or equal to 1400 c.c.	- 22.50% of chargeable value or €315, whichever is greater.
A2. with an engine cc exceeding 1400c.c. and not exceeding 1900 c.c.	- 25.00% of chargeable value or €315, whichever is greater.
A3. with an engine cc exceeding 1900 c.c.	- 30.00% of chargeable value or €315, whichever is greater.
B	- 13.30% of chargeable value or €125, whichever is greater.
C	- €50 per vehicle
D	- nil
Motorcycles with 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 EX12**  
**Motor Vehicle Registration Tax - Registrations and Net Receipts**

Year	Category A1 Cars up to 1400 cc		Category A2 Cars 1401-2000 cc <sup>(1)</sup>		Category A3 Cars over 2000 cc <sup>(1)</sup>		Total A1, A2 and A3		Category B (Car Derived Vans)		Category C (Commercial Vehicles)		Category M (Motor Cycles)		Total Net Receipts	
	Total		Total		Total		Total		Total		Total		Total		€	
	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	€	
1995 New	86,415	281,762,647	789	11,698,328	-	-	87,204	293,460,975	3,448	8,137,400	16,362	841,735	107	2,379	799,921	303,240,030
Used	43,882	58,697,735	709	2,949,848	-	-	44,591	61,647,583	1,007	735,268	13,758	640,202	51	2,650	471,586	63,494,639
<b>Total</b>	<b>130,297</b>	<b>340,460,382</b>	<b>1,498</b>	<b>14,648,176</b>	<b>-</b>	<b>-</b>	<b>131,795</b>	<b>355,108,558</b>	<b>4,455</b>	<b>8,872,668</b>	<b>30,120</b>	<b>1,481,937</b>	<b>158</b>	<b>5,029</b>	<b>1,271,507</b>	<b>366,734,669</b>
1996 New	114,313	353,036,693	813	12,936,956	-	-	115,126	365,973,649	3,080	6,932,770	19,804	1,008,172	86	2,960	919,744	374,834,335
Used	47,318	67,805,237	846	4,097,567	-	-	48,164	71,902,804	1,035	824,060	14,771	749,298	66	3,058	557,147	74,033,309
<b>Total</b>	<b>161,631</b>	<b>420,841,930</b>	<b>1,659</b>	<b>17,034,523</b>	<b>-</b>	<b>-</b>	<b>163,290</b>	<b>437,876,453</b>	<b>4,115</b>	<b>7,756,830</b>	<b>34,575</b>	<b>1,757,470</b>	<b>152</b>	<b>6,018</b>	<b>1,476,891</b>	<b>448,867,644</b>
1997 New	135,812	412,848,994	1,078	15,927,786	-	-	136,890	428,776,780	3,222	7,782,225	23,439	1,207,521	93	3,593	1,151,652	438,918,178
Used	43,991	58,156,836	837	3,677,206	-	-	44,828	61,834,041	882	573,922	13,866	670,422	82	3,185	624,711	63,703,096
<b>Total</b>	<b>179,803</b>	<b>471,005,829</b>	<b>1,915</b>	<b>19,604,992</b>	<b>-</b>	<b>-</b>	<b>181,718</b>	<b>490,610,821</b>	<b>4,104</b>	<b>8,356,146</b>	<b>37,305</b>	<b>1,877,943</b>	<b>175</b>	<b>6,778</b>	<b>1,776,364</b>	<b>502,621,274</b>
1998 New	144,706	512,708,640	1,437	22,933,063	-	-	146,143	535,641,703	3,488	8,786,595	31,948	1,621,506	131	4,007	1,499,448	547,549,252
Used	43,605	59,063,103	1,309	6,102,114	-	-	44,914	65,155,217	1,053	990,127	13,614	660,061	86	3,377	713,833	67,519,237
<b>Total</b>	<b>188,311</b>	<b>571,761,743</b>	<b>2,746</b>	<b>29,035,177</b>	<b>-</b>	<b>-</b>	<b>191,057</b>	<b>600,796,919</b>	<b>4,541</b>	<b>9,776,722</b>	<b>45,562</b>	<b>2,281,567</b>	<b>217</b>	<b>7,384</b>	<b>2,213,280</b>	<b>615,068,488</b>
1999 New	111,834	304,581,863	58,319	318,735,927	4,689	68,950,941	174,842	692,268,731	3,615	8,947,301	39,525	2,007,456	183	6,208	2,617,243	705,840,730
Used	15,403	15,657,068	18,432	31,956,464	3,657	14,573,392	37,492	62,186,924	1,285	1,380,648	16,635	822,689	91	3,325	884,049	65,274,310
<b>Total</b>	<b>127,237</b>	<b>320,238,930</b>	<b>76,751</b>	<b>350,692,392</b>	<b>8,346</b>	<b>83,524,333</b>	<b>212,334</b>	<b>754,455,656</b>	<b>4,900</b>	<b>10,327,949</b>	<b>56,160</b>	<b>2,830,145</b>	<b>274</b>	<b>9,533</b>	<b>3,501,291</b>	<b>771,115,041</b>
2000 New	150,795	425,673,696	74,387	419,347,706	6,357	100,120,378	231,539	945,141,780	3,345	8,062,560	48,645	2,470,656	218	8,898	3,653,589	959,328,585
Used	9,716	9,461,993	12,195	18,167,826	2,982	11,391,308	24,893	39,021,127	1,094	1,174,710	13,020	661,280	130	3,633	1,066,357	41,923,473
<b>Total</b>	<b>160,511</b>	<b>435,135,689</b>	<b>86,582</b>	<b>437,515,533</b>	<b>9,339</b>	<b>111,511,685</b>	<b>256,432</b>	<b>984,162,907</b>	<b>4,439</b>	<b>9,237,270</b>	<b>61,665</b>	<b>3,131,936</b>	<b>348</b>	<b>12,531</b>	<b>4,719,945</b>	<b>1,001,252,058</b>
2001 New	87,359	252,219,795	70,859	391,563,861	6,956	106,869,490	165,174	750,652,946	2,891	7,160,020	44,826	2,286,798	265	8,344	3,652,038	763,751,803
Used	5,494	3,574,593	8,305	9,572,046	2,341	8,179,692	16,140	21,326,332	852	919,316	11,850	585,349	88	4,488	1,446,214	24,277,210
<b>Total</b>	<b>92,853</b>	<b>255,794,389</b>	<b>79,164</b>	<b>401,135,707</b>	<b>9,297</b>	<b>115,049,182</b>	<b>181,314</b>	<b>771,979,278</b>	<b>3,743</b>	<b>8,079,336</b>	<b>56,676</b>	<b>2,872,148</b>	<b>353</b>	<b>12,832</b>	<b>5,098,252</b>	<b>788,029,014</b>
2002 New	78,138	236,090,266	70,890	405,488,685	7,285	114,757,314	156,313	756,336,265	2,999	7,972,100	40,527	1,997,236	298	6,332	2,740,562	769,046,163
Used	3,906	2,019,110	7,280	9,575,377	2,652	9,195,392	13,838	20,789,879	992	1,051,400	11,280	548,740	92	4,272	1,134,480	23,524,499
<b>Total</b>	<b>82,044</b>	<b>238,109,376</b>	<b>78,170</b>	<b>415,064,062</b>	<b>9,937</b>	<b>123,952,706</b>	<b>170,151</b>	<b>777,126,144</b>	<b>3,991</b>	<b>9,023,500</b>	<b>51,807</b>	<b>2,545,976</b>	<b>390</b>	<b>10,604</b>	<b>3,875,042</b>	<b>792,570,662</b>
2003 New	72,217	234,971,315	50,678	288,889,026	22,511	254,668,283	145,406	778,528,624	2,318	5,781,125	37,432	1,870,154	216	5,020	2,259,892	788,439,795
Used	3,877	2,389,244	4,978	7,519,007	5,773	18,275,929	14,628	28,184,180	1,065	1,100,750	13,044	640,880	95	3,933	1,084,140	31,009,950
<b>Total</b>	<b>76,094</b>	<b>237,360,559</b>	<b>55,656</b>	<b>296,408,033</b>	<b>28,284</b>	<b>272,944,212</b>	<b>160,034</b>	<b>806,712,804</b>	<b>3,383</b>	<b>6,881,875</b>	<b>50,476</b>	<b>2,511,034</b>	<b>311</b>	<b>8,953</b>	<b>3,344,032</b>	<b>819,449,745</b>
2004 New	70,707	238,128,163	58,828	343,062,874	24,962	295,466,377	154,497	876,657,414	3,100	8,549,311	37,315	1,868,471	323	3,851	2,176,629	889,251,825
Used	6,046	4,511,483	8,715	18,130,459	8,812	30,725,134	23,573	53,367,076	1,428	1,616,041	15,469	764,350	76	3,606	974,109	56,721,576
<b>Total</b>	<b>76,753</b>	<b>242,639,646</b>	<b>67,543</b>	<b>361,193,332</b>	<b>33,774</b>	<b>326,191,511</b>	<b>178,070</b>	<b>930,024,490</b>	<b>4,528</b>	<b>10,165,352</b>	<b>52,784</b>	<b>2,632,821</b>	<b>399</b>	<b>7,457</b>	<b>3,150,738</b>	<b>945,973,401</b>

(1) With effect from 1 Jan 2003 motor cars with an engine capacity greater than 1900cc and less than 2000cc were registered in Category A3.  
Note: The registrations shown are gross i.e. they include those vehicle registrations which are exempt from VRT.



## EXCISE DUTY ON MINERAL HYDROCARBON LIGHT OILS

### TABLE EX13

#### Quantities Retained for Home Use and Net Excise Receipts

Year	Leaded Petrol Quantity (Litres '000)	Unleaded Petrol Quantity (Litres '000)	Super Plus) Unleaded(a) Quantity (Litres '000)	Aviation Gasoline Quantity (Litres '000)	MHLO Quantities and Receipts Totals		
					Quantity (Litres '000)	% Change	Net Excise Receipts €
1994	684,022	643,437	-	898	1,328,357	4.7%	481,094,999
1995	604,189	778,577	-	1,146	1,383,912	4.2%	499,270,101
1996	515,704	912,972	25,458	1,076	1,455,210	5.2%	536,057,240
1997	410,081	1,089,230	64,120	1,255	1,564,686	7.5%	601,992,877
1998	270,880	1,439,227	35,481	1,004	1,746,592	11.6%	676,986,641
1999	145,885	1,719,089	28,752	1,570	1,895,296	8.5%	720,423,013
2000	562	1,953,652	61,602	1,794	2,017,611	6.5%	754,836,182
2001	-	2,044,439	20,792	1,897	2,067,128	2.5%	725,253,938
2002	-	2,120,055	10,588	1,683	2,132,326	3.2%	854,233,407
2003	-	2,114,341	7,659	1,959	2,123,959	-0.4%	853,784,336
<b>2004</b>	<b>-</b>	<b>2,187,822</b>	<b>5,826</b>	<b>2,031</b>	<b>2,195,679</b>	<b>3.4%</b>	<b>970,701,504</b>

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

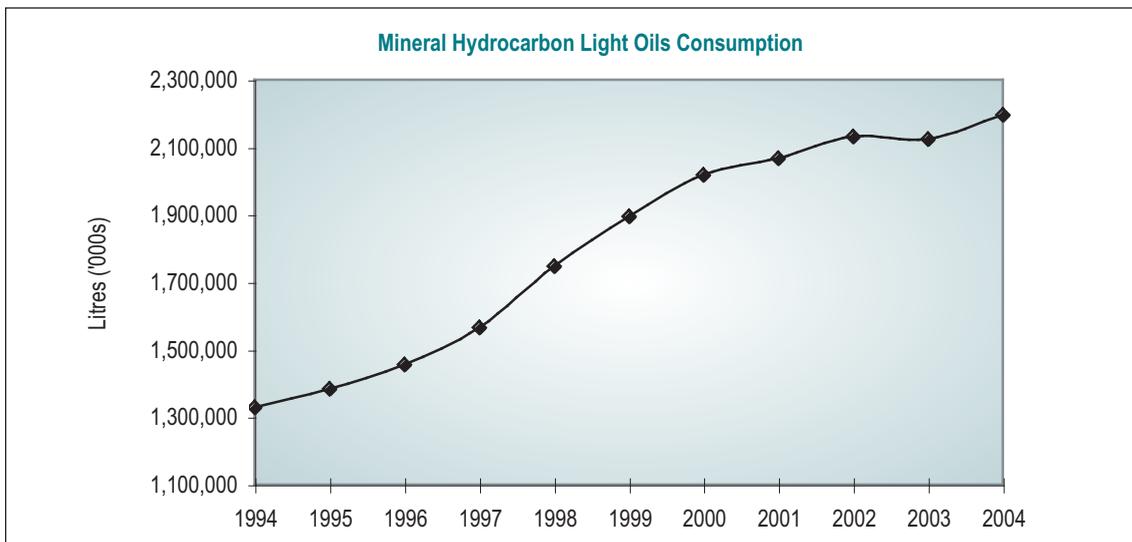


TABLE EX14

## Incidence of Duty and VAT Per Litre of Unleaded Petrol

Year (Mid Nov)	Price per Litre(a) (Cent)	Percent (Change)	Excise Content (Cent)	VAT Content (Cent)	Total Tax Content (Cent)	Percent Change	Tax Exclusive Price (Cent)	Percent Change	Tax as a % of Price
1994	73.1	-0.3%	34.8	12.69	47.46	3.3%	25.68	-6.5%	64.9%
1995	73.0	-0.2%	34.8	12.67	47.44	0.0%	25.57	-0.4%	65.0%
1996	78.2	7.1%	35.8	13.57	49.39	4.1%	28.83	12.7%	63.1%
1997	77.7	-0.6%	37.4	13.49	50.87	3.0%	26.84	-6.9%	65.5%
1998	73.1	-5.9%	37.4	12.69	50.08	-1.6%	23.06	-14.1%	68.5%
1999	81.0	10.8%	37.4	14.06	51.45	2.7%	29.56	28.2%	63.5%
2000	95.5	17.9%	37.4	16.57	53.96	4.9%	41.53	40.5%	56.5%
2001	78.6	-17.7%	34.8	13.10	47.95	-11.1%	30.65	-26.2%	61.0%
2002	89.0	13.2%	40.1	15.45	55.58	15.9%	33.42	9.0%	62.5%
2003	85.6	-3.8%	40.1	14.86	54.99	-1.1%	30.61	-8.4%	64.2%
<b>2004</b>	<b>100.8</b>	<b>17.8%</b>	<b>44.27</b>	<b>17.49</b>	<b>61.76</b>	<b>12.3%</b>	<b>39.04</b>	<b>27.5%</b>	<b>61.3%</b>

## INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

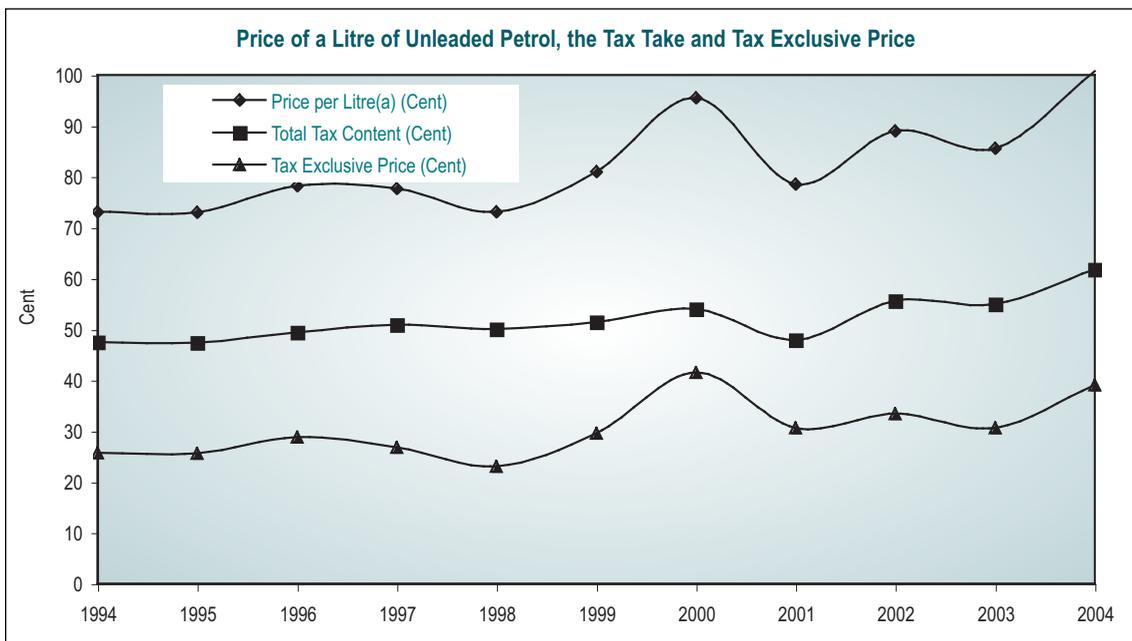
1994-2004 35.3%

## INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 37.8%

TAX EXCLUSIVE PRICE 52.0%

TAX CONTENT 30.1%



(a) Central Statistics Office National Average Retail Price

## EXCISE DUTY ON HYDROCARBON OILS OTHER SORTS

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

**TABLE EX15**  
**Quantities Retained for Home Use and Net Excise Receipts**

Year	Auto Diesel			Other Oils (a)(b)			Other Oils (c)			Fuel Oil Used in the Manufacture of Alumina(d)			Residual Fuel Oil Electricity for Sale			Residual Fuel Oil Other Purposes			Residual Fuel Oil			Total Hydrocarbon Oils Other Sorts						
	Quantity (Litres '000)	Percent Change	Net Excise Receipts	Quantity (Litres '000)	Net Excise Receipts	Quantity (Litres '000)	Quantity (Litres '000)	Net Excise Receipts	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Percent Change	Net Excise Receipts	
1994	1,052,835	9.4%	300,144,882	1,637,904	75,064,716	-	249,775	-	646,907	355,725	13,325,836	3,943,146	388,535,435															
1995	1,136,652	8.0%	325,466,965	1,641,045	75,114,057	-	359,203	-	613,228	344,885	12,857,048	4,095,013	413,438,070															
1996	1,235,740	8.7%	366,001,237	1,897,799	86,989,692	-	282,812	-	648,445	361,311	13,562,382	4,406,107	466,553,311															
1997	1,369,037	10.8%	428,717,008	1,885,872	86,454,551	-	295,226	-	775,261	313,483	14,647,365	4,638,879	529,818,924															
1998	1,618,396	18.2%	509,234,728	2,067,897	95,282,481	-	331,083	-	1,086,955	331,145	19,046,503	5,435,486	623,563,712															
1999	1,852,470	14.5%	583,307,332	1,567,061	70,432,800	706,406	338,292	33,724,243	1,307,962	340,078	22,135,634	6,112,270	709,600,010															
2000	1,991,424	7.5%	623,960,807	1,595,707	71,956,051	788,904	367,185	25,483,634	1,131,777	311,278	19,384,059	6,186,276	740,784,550															
2001	2,150,116	8.0%	519,487,873	1,629,694	72,955,320	950,223	342,001	30,195,406	1,223,991	373,206	21,359,044	6,669,231	643,997,643															
2002	2,262,994	5.2%	660,216,592	1,546,867	65,990,577	939,289	328,384	29,806,040	933,396	266,906	16,160,307	6,277,836	772,173,515															
2003	2,298,884	1.6%	731,464,128	1,564,981	69,610,348	983,414	356,927	31,095,137	521,031	271,313	10,453,038	5,996,551	842,622,651															
<b>2004</b>	<b>2,443,984</b>	<b>6.3%</b>	<b>870,734,501</b>	<b>1,581,434</b>	<b>70,879,147</b>	<b>1,052,520</b>	<b>326,994</b>	<b>33,458,184</b>	<b>750,955</b>	<b>198,877</b>	<b>12,415,116</b>	<b>6,354,764</b>	<b>987,486,948</b>															

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

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

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

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

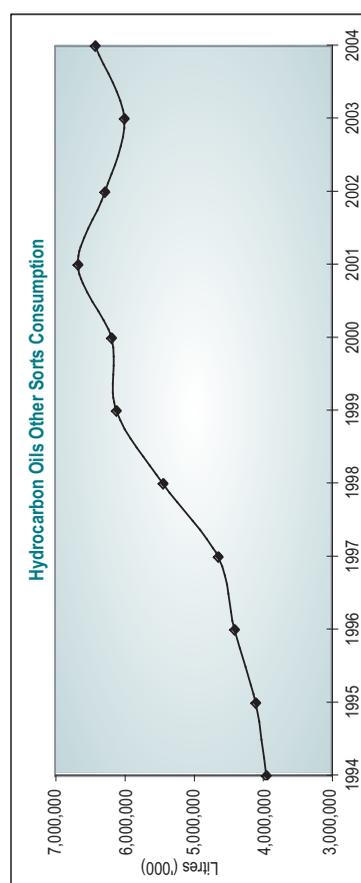


TABLE EX16

## Incidence of Duty and VAT Per Litre of Auto Diesel

Year (Mid Nov)	Price per Litre(a) (Cent)	Percent Change	Excise Content (Cent)	VAT Content (Cent)	Total Tax Content (Cent)	Percent Change	Tax Exclusive Price (Cent)	Percent Change	Tax as a % of Price
1994	67.3	-1.3%	29.90	11.68	41.58	3.5%	25.72	-8.2%	61.8%
1995	68.1	1.1%	29.90	11.81	41.71	0.3%	26.35	2.4%	61.3%
1996	75.4	10.8%	30.95	13.09	44.04	5.6%	31.38	19.1%	58.4%
1997	73.9	-2.0%	32.52	12.83	45.35	3.0%	28.55	-9.0%	61.4%
1998	68.8	-6.9%	32.52	11.94	44.47	-1.9%	24.35	-14.7%	64.6%
1999	74.4	8.1%	32.52	12.91	45.43	2.2%	28.98	19.0%	61.1%
2000	94.6	27.1%	32.52	16.42	48.94	7.7%	45.66	57.6%	51.7%
2001	73.4	-22.4%	24.90	12.23	37.14	-24.1%	36.25	-20.6%	50.6%
2002	79.7	8.6%	30.19	13.83	44.03	18.6%	35.67	-1.6%	55.2%
2003	78.4	-1.6%	32.67	13.61	46.28	5.1%	32.12	-10.0%	59.0%
<b>2004</b>	<b>98.6</b>	<b>25.8%</b>	<b>36.81</b>	<b>17.11</b>	<b>53.92</b>	<b>16.5%</b>	<b>44.68</b>	<b>39.1%</b>	<b>54.7%</b>

## INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

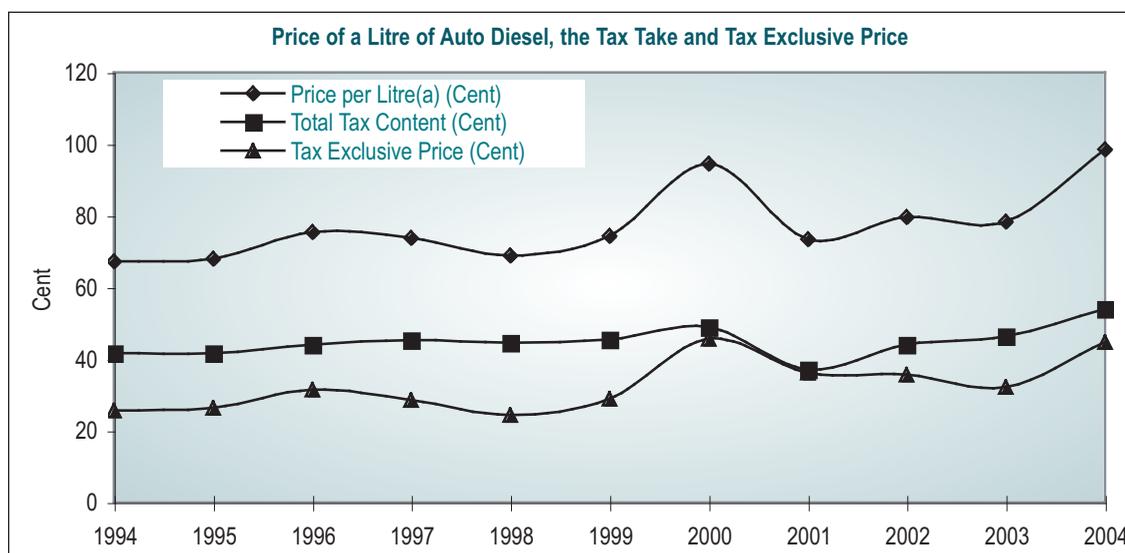
1994 - 2004 35.3%

## INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 46.5%

TAX EXCLUSIVE PRICE 73.8%

TAX CONTENT 29.7%



(a) Central Statistics Office National Average Retail Price

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

### TABLE EX17

#### Quantities Retained for Home Use and Net Excise Receipts

Year	Fully Duty Paid		Partly Rebated(a)		Total	
	Quantity (Litres '000)	Net Receipts €	Quantity (Litres '000)	Net Receipts €	Quantity (Litres '000)	Net Receipts €
1994	11,747	846,459	246,450	5,830,960	258,197	6,677,419
1995	9,885	682,214	244,063	5,795,049	253,948	6,477,263
1996	7,750	558,464	261,687	5,626,682	269,437	6,185,146
1997	6,593	475,085	256,663	4,651,965	263,256	5,127,050
1998	5,182	366,718	268,464	4,874,564	273,646	5,241,282
1999	4,234	262,993	260,064	4,684,455	264,298	4,947,448
2000	3,577	296,056	284,589	5,015,158	288,166	5,311,214
2001	2,571	135,688	277,311	4,971,042	279,882	5,106,730
2002	2,256	107,602	267,218	4,769,503	269,474	4,877,105
2003	1,958	93,663	273,674	4,970,760	275,632	5,064,423
<b>2004</b>	<b>1,748</b>	<b>77,343</b>	<b>279,022</b>	<b>5,078,898</b>	<b>280,770</b>	<b>5,156,241</b>

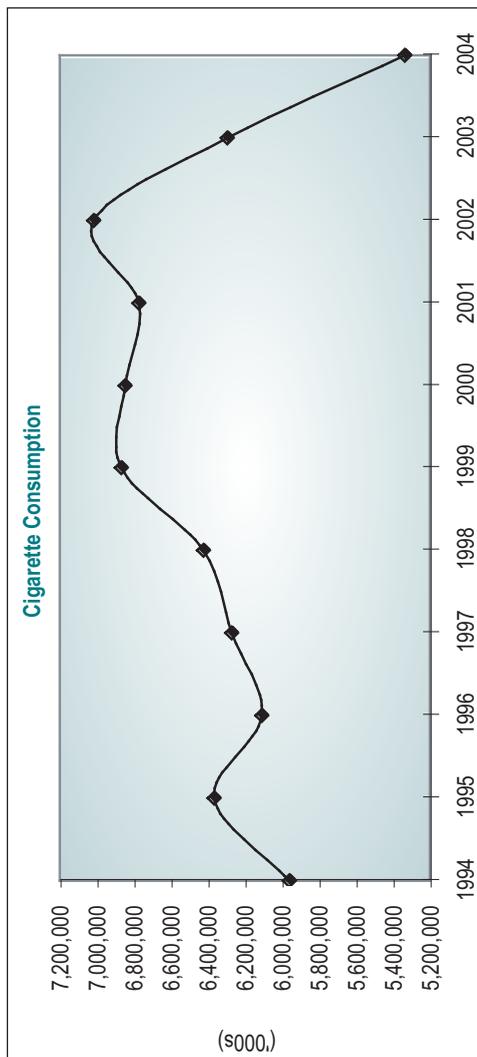
(a) This rate applies to LPG for non automotive use. With effect from 1 July 1991, there is a partial rebate on LPG used in horticultural production.

## EXCISE DUTY ON TOBACCO PRODUCTS

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

**TABLE EX18**  
Quantities Retained for Home Use and Net Excise Receipts

Year	Cigarettes			Other Tobacco Products			Total Net Receipts €
	Quantity 000's	Percent Change	Receipts €	Cigars Quantity	Fine Cut Quantity	Other Smoking Quantity	
1994	5,958,971	3.9%	561,382,704	75,465	120,027	89,748	285,240
1995	6,365,349	6.8%	642,435,251	78,965	121,966	88,959	289,890
1996	6,108,500	-4.0%	648,936,117	73,824	131,266	79,176	284,266
1997	6,272,348	2.7%	700,450,183	78,333	108,173	72,826	259,332
1998	6,422,783	2.4%	753,895,315	80,313	116,007	70,506	265,226
1999	6,868,335	6.9%	830,507,274	79,777	126,128	65,878	271,783
2000	6,848,022	-0.3%	923,092,056	81,644	123,897	60,823	266,364
2001	6,771,984	-1.1%	1,102,290,292	82,644	147,165	60,305	290,114
2002	7,015,554	3.6%	1,099,474,355	79,277	135,569	52,570	267,416
2003	6,295,263	-10.3%	1,119,452,754	75,965	111,904	47,129	234,998
<b>2004</b>	<b>5,330,593</b>	<b>-15.2%</b>	<b>1,024,589,939</b>	<b>56,090</b>	<b>112,321</b>	<b>38,859</b>	<b>207,270</b>
							25,026,600
							25,945,957
							27,935,911
							26,619,076
							28,699,359
							31,004,790
							35,560,329
							39,533,438
							37,842,856
							37,795,038
							<b>34,562,167</b>



Note:

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

TABLE EX19

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

Year (Mid Nov)	Retail Price(a) €	Percent Change	Excise Content			VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Total Tax as % of price
			Specific €	Valorem €	Total €						
1994	3.28	4.5%	1.35	0.55	1.90	0.57	2.47	4.9%	0.81	3.3%	75.4%
1995	3.48	6.1%	1.45	0.59	2.04	0.60	2.64	6.8%	0.84	3.9%	75.9%
1996	3.63	4.3%	1.53	0.61	2.15	0.63	2.78	5.1%	0.85	1.8%	76.5%
1997	3.75	3.3%	1.59	0.63	2.23	0.65	2.88	3.6%	0.87	2.4%	76.7%
1998	3.93	4.8%	1.65	0.69	2.34	0.68	3.02	5.1%	0.91	4.0%	76.9%
1999	4.06	3.3%	1.70	0.71	2.40	0.70	3.11	2.9%	0.95	4.8%	76.6%
2000	4.78	17.7%	2.06	0.89	2.94	0.83	3.77	21.4%	1.01	5.7%	79.0%
2001	4.88	2.1%	2.07	0.92	3.00	0.81	3.81	0.9%	1.07	6.4%	78.1%
2002	5.20	6.5%	2.16	0.97	3.14	0.90	4.04	6.0%	1.16	8.2%	77.7%
2003	5.84	12.4%	2.50	1.08	3.58	1.01	4.59	13.6%	1.25	7.9%	78.6%
<b>2004</b>	<b>6.16</b>	<b>5.5%</b>	<b>2.67</b>	<b>1.13</b>	<b>3.80</b>	<b>1.07</b>	<b>4.87</b>	<b>6.0%</b>	<b>1.29</b>	<b>3.6%</b>	<b>79.0%</b>

## INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

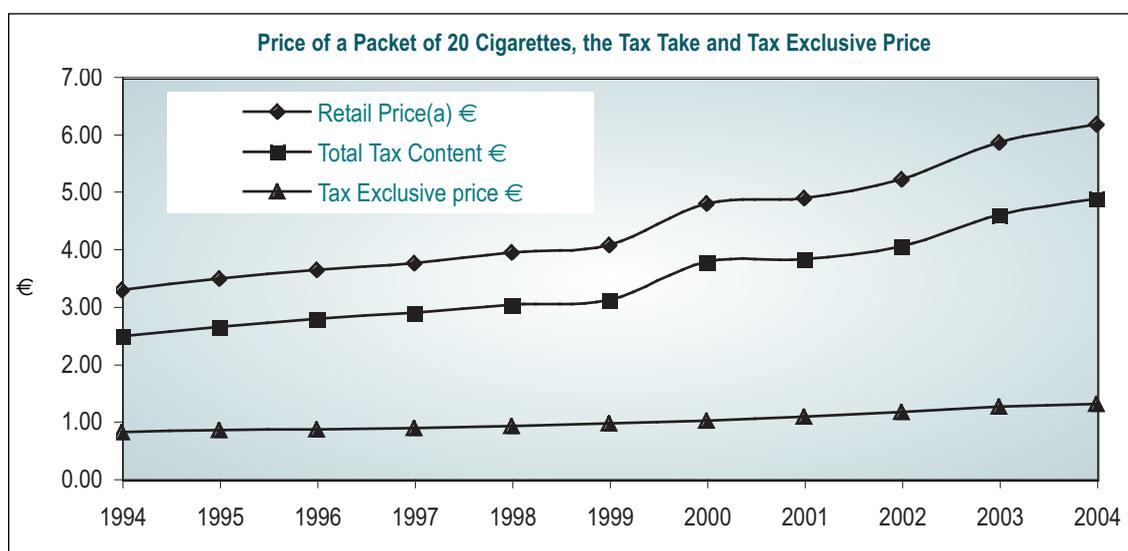
1994-2004 35.3%

## INCREASE IN PRICES DURING PERIOD:

TAX INCLUSIVE PRICES 87.8%

TAX EXCLUSIVE PRICES 60.5%

TAX CONTENT 96.7%



(a) Central Statistics Office National Average Retail Price

## EXCISE LICENCES

TABLE EX20

## Numbers and Net Receipts

	2002		2003		2004	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
<b>CLASS A - LIQUOR LICENCES</b>						
<b>MANUFACTURERS</b>						
1. Brewers for sale	14	4,024	23	6,000	33	9,500
2. Cider Manufactures	5	1,500	3	750	-	-
3. Distillers	-	-	5	1,500	3	750
4. Rectifiers and Componders	23	6,266	23	6,512	10	2,750
5. Sweet Makers	-	-	2	1,262	-	-
<b>TOTAL MANUFACTURES</b>	<b>42</b>	<b>11,790</b>	<b>56</b>	<b>16,024</b>	<b>46</b>	<b>13,000</b>
<b>DEALERS</b>						
1. Spirits	295	72,528	267	66,236	283	72,250
2. Beer	225	53,028	207	53,262	231	59,000
3. Wine and Sweet	432	108,305	462	116,250	494	127,000
4. Spirits and Wine	3	750	4	1,000	3	750
<b>TOTAL DEALERS</b>	<b>955</b>	<b>234,611</b>	<b>940</b>	<b>236,748</b>	<b>1,011</b>	<b>259,000</b>
<b>RETAILERS</b>						
Retailers of Spirits:						
1.Publicians viz.:-						
Full	9,869	7,800,438	9,713	7,388,189	9,946	8,455,779
Six-Day	14	3,755	11	3,005	7	2,260
Early-Closing	4	1,000	2	1,645	6	1,755
Six-Day and Early-Closing	8	5,793	5	1,250	5	1,250
Additional Duty - number of Licences issued	1	1,779		4,190	-	3,684
<b>TOTAL PUBLICANS</b>	<b>9,896</b>	<b>7,812,764</b>	<b>9,731</b>	<b>7,398,279</b>	<b>9,964</b>	<b>8,464,728</b>
2. Off-Licences	808	203,027	785	195,500	983	247,000
3. Special Restaurant Renewal	279	73,555	303	77,508	348	88,500
4. Restricted Licence Conversion	3	9,522	1	3,174	1	3,174
<b>TOTAL SPIRIT RETAILERS</b>	<b>1,090</b>	<b>286,104</b>	<b>1,089</b>	<b>276,182</b>	<b>1,332</b>	<b>338,674</b>
Retailers of Beer:						
5. On Licence viz.:- Full	8	1,496	10	2,500	11	2,750
6. Off-Licences	763	191,273	786	196,750	990	248,500
<b>TOTAL BEER RETAILERS</b>	<b>771</b>	<b>192,769</b>	<b>796</b>	<b>199,250</b>	<b>1,001</b>	<b>251,250</b>

**TABLE EX20 - continued****Numbers and Net Receipts**

	2002		2003		2004	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
Retailers of Cider & Perry:						
7. Off-Licences	10	2,500	11	3,000	11	2,750
<b>TOTAL CIDER &amp; PERRY RETAILERS</b>	<b>10</b>	<b>2,500</b>	<b>11</b>	<b>3,000</b>	<b>11</b>	<b>2,750</b>
Retailers of Wine:						
8. On-Licences viz.:- Full	2,444	622,725	2,401	620,099	2,181	558,762
9. Off-Licences	2,023	515,197	2,392	611,349	2,790	710,265
<b>TOTAL WINE RETAILERS</b>	<b>4,467</b>	<b>1,137,923</b>	<b>4,793</b>	<b>1,231,448</b>	<b>4,971</b>	<b>1,269,027</b>
Retailers of Sweets:						
10. On-Licences	-	-	-	-	-	-
11. Off-Licences	3	750	-	-	3	1,000
<b>TOTAL SWEETS RETAILERS</b>	<b>3</b>	<b>750</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>1,000</b>
12. Passenger Vessels - Annual	34	9,266	25	7,000	30	7,500
13. Passenger Aircraft	130	32,500	61	15,250	136	34,000
14. Railway Restaurant Cars	103	25,750	1	250	103	25,750
15. Special Restaurant Fee	33	129,370	31	117,955	27	106,540
16. Pre 1960 Hotel Licence Conversion	3	9,510	3	9,514	5	15,863
<b>TOTAL</b>	<b>303</b>	<b>206,396</b>	<b>121</b>	<b>149,969</b>	<b>301</b>	<b>189,653</b>
<b>TOTAL CLASS A</b>	<b>17,537</b>	<b>9,885,606</b>	<b>17,537</b>	<b>9,510,899</b>	<b>18,640</b>	<b>10,789,082</b>
1 Auctioneers	1,655	425,571	1,766	449,778	1,928	487,000
2 Auction Permits	269	68,000	261	65,250	289	72,250
3 Bookmakers Licences	560	139,813	584	145,124	535	131,470
4 Gaming	125	80,439	141	70,090	109	62,590
5 Gaming Machines	11,344	2,019,282	12,662	2,918,210	9,229	2,337,600
6 House Agents	6	750	6	1,000	9	1,000
7 Hydrocarbon Oil Refiners	-	-	-	-	-	-
8 Hydrocarbon Oil Vendors	2,548	654,921	2,633	681,071	2,382	618,652
9 Liquid Petroleum Gas Vendors	-	76	-	-	-	-
10 Amusement Machines	7,192	854,221	7,461	921,993	6,550	795,827
11 Methylated Spirit Makers	9	1,710	17	3,800	9	1,710
12 Methylated Spirit Retailers	732	9,468	687	8,619	896	11,040
13 Tobacco Manufacturers	5	950	4	760	5	1,140
14 Bookmaker 361A(Tote)	-	-	-	-	-	-
15 Other (instances)	-	-	-	1,595	-	-
<b>TOTAL CLASS B</b>	<b>24,445</b>	<b>4,255,200</b>	<b>26,222</b>	<b>5,267,290</b>	<b>21,941</b>	<b>4,520,279</b>
<b>TOTAL CLASSES A &amp; B</b>	<b>41,982</b>	<b>14,140,806</b>	<b>43,759</b>	<b>14,778,190</b>	<b>40,581</b>	<b>15,309,361</b>

## Stamp Duties

- **Table SD1**      **Classification of Net Receipt**
- **Table SD2**      **Other statistics relating to Stamp Revenue in the six years ended 2004**
- **Table SD3**      **Net Receipts of fees collected by means of Stamps**

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

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

### (1) Conveyances of lands, houses and other property, leases, 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:-

#### *Residential Property*

Consideration	First Time Buyer Rate	First Time Buyer Rate*	Full Rate
Not exceeding €127,000	Exempt	Exempt	Exempt
€127,001 - €190,500	Exempt	Exempt	3.00%
€190,501 - €254,000	3.00%	Exempt	4.00%
€254,001 - €317,500	3.75%	Exempt	5.00%
€317,501 - €381,000	4.50%	3.00%	6.00%
€381,001 - €635,000	7.50%	6.00%	7.50%
Exceeding €635,000	9.00%	9.00%	9.00%

\*These rates apply to instruments executed on or after 2 December 2004.

#### *Non-Residential Property*

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

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 €254,000 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 €630.

### (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% (0.5% on or after 2 December 2004) 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 15 cent.

Credit cards and charge cards are chargeable with a stamp duty of €40 p.a. ATM cards and Debit cards are chargeable with a stamp duty of €10 p.a. and combined ATM/Debit cards are chargeable with a stamp duty of €20 p.a.

**(5) Insurance and Miscellaneous**

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

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

**(6) Levy on Certain Financial Institutions**

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

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

**TABLE SD1**  
**Classification of Net Receipt**

<b>Category of charge</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
	€	€	€	€	€	€
(1) Land and property other than stocks and shares	551,317,549	674,146,299	670,865,515	665,877,753	1,075,014,734	<b>1,460,934,182</b>
(2) Stocks, shares, etc.: transfers, composition duty on transfers	226,373,716	231,402,374	345,795,876	302,881,353	255,775,604	<b>260,501,095</b>
(3) Companies' Capital Duty	19,131,118	48,987,437	76,085,499	27,844,643	21,027,005	<b>24,365,565</b>
(4) Cheques, bill of exchange, etc.	36,874,855	41,512,732	44,703,084	47,556,426	99,602,290	<b>112,017,899</b>
(5) Insurance and miscellaneous	79,422,698	93,836,997	85,076,403	94,836,783	109,795,662	<b>109,099,622</b>
(6) Levy on certain financial institutions	-	-	-	-	103,179,037	<b>102,754,752</b>
Total of all stamp duties	913,119,936	1,089,885,839	1,222,526,377	1,138,996,958	1,664,394,332	<b>2,069,673,115</b>

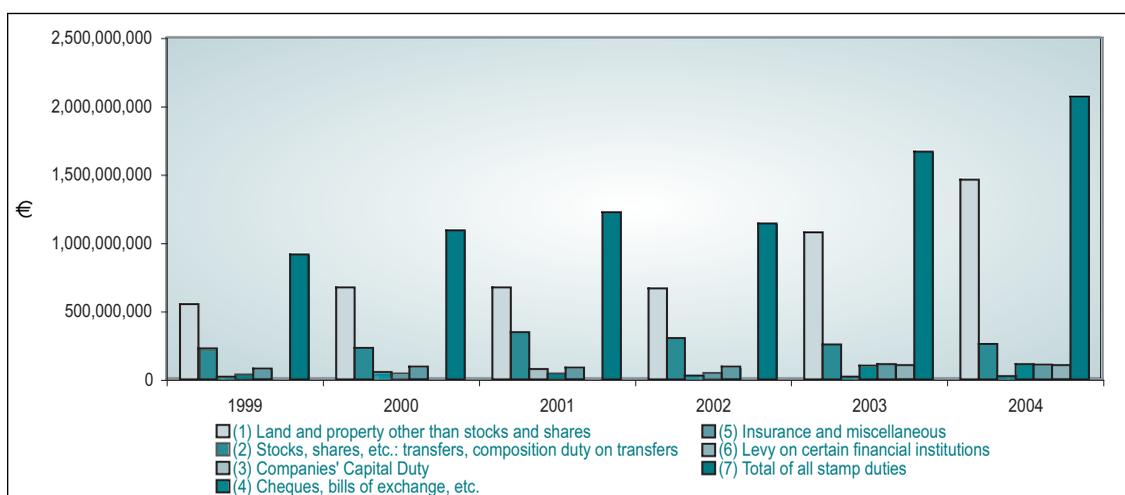


TABLE SD2

## Other statistics relating to Stamp Duties in the six years ended 2004

	1999	2000	2001	2002	2003	2004
Instruments presented for adjudication	27,039	27,510	30,650	29,306	31,342	<b>30,660</b>
Sales and Leases of land						
Number of transactions of which Particulars were presented	124,999	105,952	125,428	128,419	151,185	<b>169,060</b>

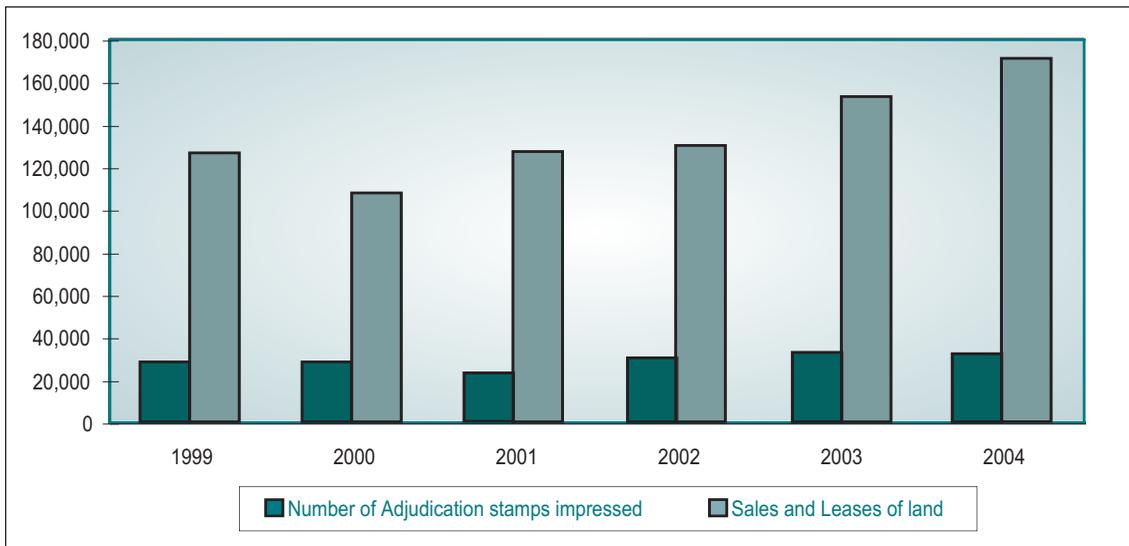
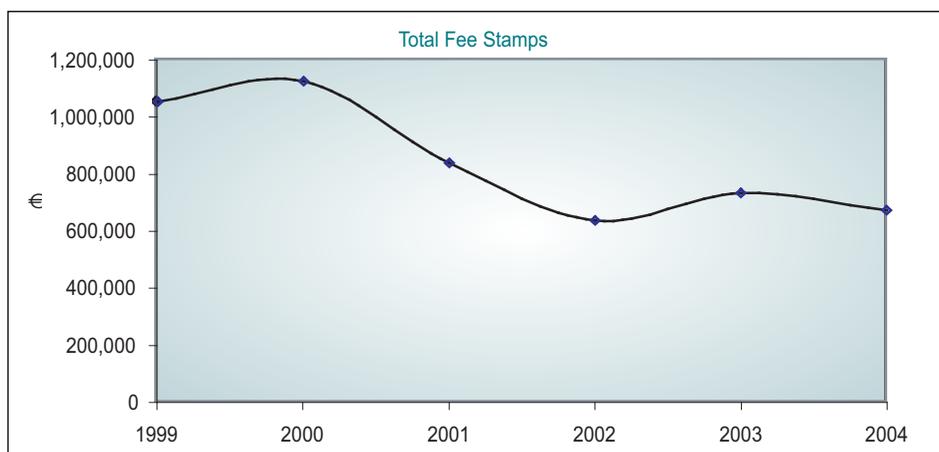


TABLE SD3

## Net Receipts of fees collected by means of Stamps

	1999	2000	2001	2002	2003	2004
	€	€	€	€	€	€
Companies' Registration	74,121	89,809	81,239	68,686	63,469	<b>67,313</b>
Official Arbitration (land)	11,797	9,206	49,177	40,808	68,834	<b>24,126</b>
Registration of Deeds	965,637	1,025,366	706,553	523,704	597,778	<b>577,133</b>
Total fee Stamps	1,051,555	1,124,381	836,969	633,198	730,080	<b>668,572</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 1 December 1999 – Rate of Tax**

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

### (a) Gift Tax and Inheritance Tax

Gift tax is charged on taxable gifts taken on or after 28 February 1974, and inheritance tax is charged on taxable inheritances taken on or after 1 April 1975. An inheritance is a gratuitous benefit taken on a death and a gift is a gratuitous benefit taken otherwise than on a death.

The tax is charged on the taxable value of the gift or inheritance. The taxable value is arrived at by deducting from the market value of the property comprised in the gift or inheritance permissible debts and incumbrances and any consideration paid by the beneficiary.

Once the taxable value of the gift or inheritance has been determined the amount of tax payable will depend on whether the appropriate tax-free threshold (known as the "threshold amount") has been exceeded and on the rate of tax in force at the time the gift or inheritance is made (see Table CAT3).

There are three different group thresholds applying to a gift or an inheritance, i.e. €381,000, €38,100 and €19,050 respectively. Each group threshold is determined by the relationship between the beneficiary and the donor. The group thresholds are indexed each year in line with inflation. The indexed group thresholds applicable to gifts and inheritances taken in 2004 are as follows:

- (a) €456,438: this applies where the beneficiary is a child, or a minor child of a deceased child, of the donor. It also applies in certain circumstances to nephews and nieces of the donor and to parents who take an inheritance from a deceased child;
- (b) €45,644: included in this class are brothers, sisters, nephews, nieces, and grandchildren of the donor;
- (c) €22,822: this applies to a beneficiary who does not come under either of the above group thresholds.

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

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

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

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

**(b) Discretionary Trust Tax**

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

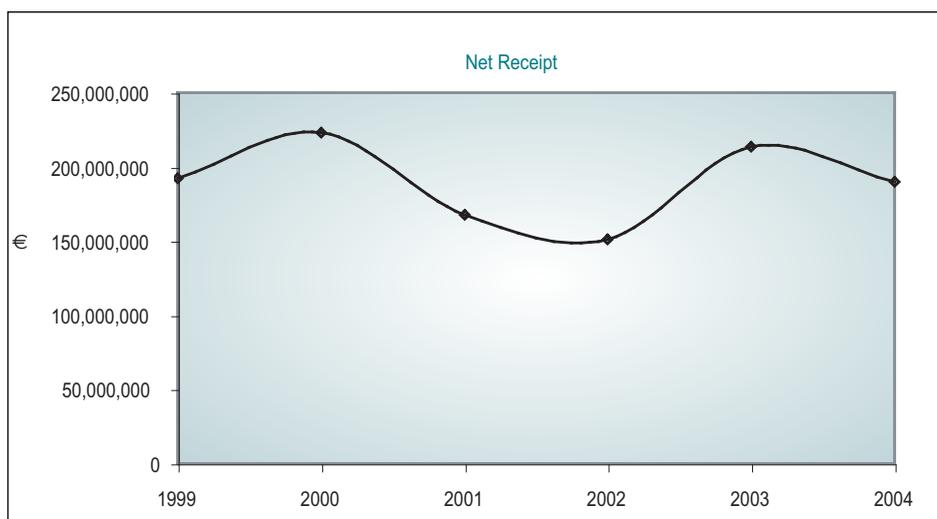
**(c) Probate Tax**

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

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

**TABLE CAT1****Exchequer Receipt and Net Receipt**

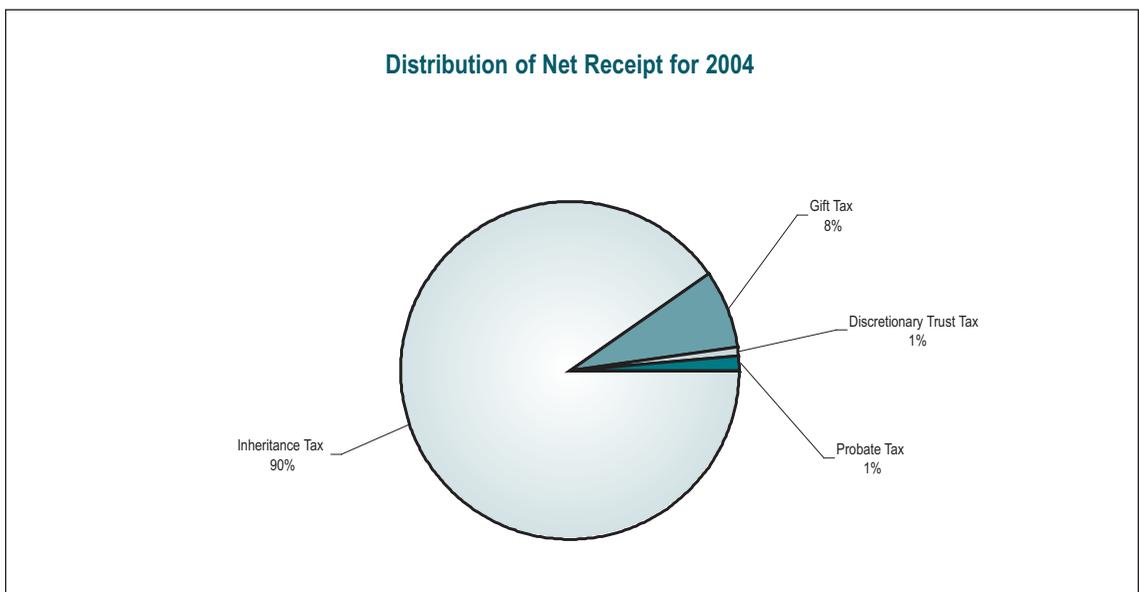
<b>Year</b>	<b>Exchequer Receipt</b>	<b>Net Receipt</b>
	€	€
1999	192,588,793	192,275,660
2000	222,164,802	223,089,988
2001	168,767,237	167,758,371
2002	150,206,000	150,889,067
2003	214,167,000	213,335,365
<b>2004</b>	<b>190,064,000</b>	<b>190,058,657</b>



**TABLE CAT2**

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

<b>Capital Acquisitions Tax</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
	€	€	€	€	€	€
Inheritance Tax	133,731,623	154,723,513	121,504,568	128,062,522	130,653,240	<b>171,293,533</b>
Gift Tax	13,345,483	15,417,767	13,752,087	13,147,217	26,540,077	<b>14,404,771</b>
Discretionary Trust Tax	13,460,187	15,271,597	11,028,235	4,306,573	53,501,778	<b>1,560,673</b>
Probate Tax	31,722,729	37,514,394	21,405,405	5,375,506	2,551,072	<b>2,763,498</b>
<b>Total</b>	<b>192,260,022</b>	<b>222,927,271</b>	<b>167,690,295</b>	<b>150,891,818</b>	<b>213,246,166</b>	<b>190,022,475</b>



**TABLE CAT3**

**Gifts and Inheritances taken on or after 1 December 1999 – Rate of Tax**

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

<b>Portion of Value</b>	<b>Rate of Tax</b>
	%
The threshold amount... ..	Nil
The balance ... ..	20

## Residential Property Tax (RPT)

### • Table RPT1 Exchequer Receipt and Net Receipt

An annual tax was chargeable on the market value of residential property in Ireland owned and occupied by a person on 5 April in each year. The charge extended to residential property situated abroad if the person was domiciled in Ireland on that date. Irrespective of the person's actual tenure of interest in property owned by him or her, the market value was calculated as if s/he had an unencumbered fee-simple in the property. The tax was charged at the rate of 1.5% on the excess of the market value of all residential properties of a person over a market value exemption limit, and was payable provided the income of the household exceeded an income exemption limit. These exemption limits were £101,000 and £30,100 respectively for the valuation date 5 April 1996. This was the last full year of operation of RPT. RPT was abolished by Section 131 of the Finance Act 1997, in respect of valuation dates ending on or after 5 April 1997. 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  $\frac{1}{10}$ th for each qualifying child.

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

### TABLE RPT1

#### Exchequer Receipt and Net Receipt

Year	Exchequer Receipt €	Net Receipt €
1999	1,767,475	1,767,899
2000	2,025,232	2,024,970
2001	1,651,929	1,651,747
2002	827,000	827,139
2003	404,000	403,871
<b>2004</b>	<b>382,000</b>	<b>381,641</b>

## Income Tax

- **Table IT1**      **Taxation in force for the years 1999-2000 to 2004**
- **Table IT2**      **Income Tax and Income Levy Exchequer Receipt and Net Receipt**
- **Table IT3**      **Pay As You Earn: Gross Receipts and Net Receipts**
- **Table IT4**      **Numbers of Employers and Employees**
- **Table IT5**      **Amount and effective rates of tax on specimen incomes, 2004**
- **Table IT6**      **Cost of allowances and reliefs 2001 and 2002**

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 1 January (from 2002 – see below) at graduated rates in the case of individuals and at standard rate in the case of all other chargeable persons.

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

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

### **For married couples three options are available -**

- (a) to be assessed as single persons,
- (b) to have the combined incomes of husband and wife treated as the husband's 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.

### **Tax Credit System from 6 April 2001**

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

## Calendar Tax Year from 1 January 2002

The income tax year, which previously ran from 6 April to 5 April, is now aligned with the calendar year from 1 January 2002. The first calendar tax year, 1 January 2002 to 31 December 2002, was preceded by a short transitional tax "year" running from 6 April 2001 to 31 December 2001.

Please note that the amounts shown in the columns headed 2001 in the attached Table IT1 are in respect of the "short" tax year and are not, therefore, directly comparable with amounts for earlier years.

**TABLE IT1**  
**Taxation in force for the years 1999-2000 to 2004**

	1999-2000	2000-2001	2001	2002	2003	2004
Rates of tax (excluding income levy) for every £ or € of chargeable income	24% on first £14,000 46% on remainder	without dependent children 22% on first £17,000 44% on remainder	without dependent children 20% on first £14,800 42% on remainder	without dependent children 20% on first €28,000 42% on remainder	without dependent children 20% on first €28,000 42% on remainder	without dependent children 20% on first €28,000 42% on remainder
<b>Standard Rate</b>						
- 20% for 2001, 2002 and 2003						
- 22% for 2000-2001,						
- 24% for 1998-99 and 1999-2000,		with dependent children 22% on first £20,150 44% on remainder	with dependent children 20% on first £17,131 42% on remainder	with dependent children 20% on first €32,000 42% on remainder	with dependent children 20% on first €32,000 42% on remainder	with dependent children 20% on first €32,000 42% on remainder
Married persons (a) (joint assessment)	24% on first £28,000 46% on remainder	one spouse with income 22% on first £28,000 44% on remainder	one spouse with income 20% on first £21,460 42% on remainder	one spouse with income 20% on first €37,000 42% on remainder	one spouse with income 20% on first €37,000 42% on remainder	one spouse with income 20% on first €37,000 42% on remainder
		both spouses with income 22% on first £28,000 (with an increase of £6,000 max.) 44% on remainder	both spouses with income 20% on first £21,460 (with an increase of £8,140 max.) 42% on remainder	both spouses with income 20% on first €37,000 (with an increase of €19,000 max.) 42% on remainder	both spouses with income 20% on first €37,000 (with an increase of €19,000 max.) 42% on remainder	both spouses with income 20% on first €37,000 (with an increase of €19,000 max.) 42% on remainder
<b>Exemption limits: (b)</b>						
Single or Widowed persons:						
• Under 65 years	£4,100	£4,100	£3,034	€5,210	€5,210	€5,210
• 65 and under 75 years	£6,500	£7,500	£6,290	€13,000	€15,000	€15,500
• 75 years and over	£6,500	£7,500	£6,290	€13,000	€15,000	€15,500
Married persons:						
• Under 65 years	£8,200	£8,200	£6,068	€10,420	€10,420	€10,420
• 65 and under 75 years	£13,000	£15,000	£12,580	€26,000	€31,000	€31,000
• 75 years and over	£13,000	£15,000	£12,580	€26,000	€31,000	€31,000
Children under 16 years:						
• Additional Amount	£450	£450	£333	€575	€575	€575
• Third and each subsequent child	£650	£650	£481	€830	€830	€830

\*See notes at the end of Table

**TABLE IT1 - continued**  
**Taxation in force for the years 1999-2000 to 2004**

	1999-2000	2000-2001	2001	2002	2003	2004	
<b>ALLOWANCES, DEDUCTIONS, RELIEFS OR CREDITS GRANTED TO INDIVIDUALS BY REFERENCE TO PERSONAL STATUS:</b>	<b>@ Standard Rate 24%</b>	<b>@ Marginal Rate 46%</b>	<b>@ Standard Rate 22%</b>	<b>Credit</b>	<b>Credit</b>	<b>Credit</b>	<b>Credit</b>
Single Person	£4,200	-	£4,700	£814	€1,520	€1,520	€1,520
Married Person	£8,400	-	£9,400	£1,628	€3,040	€3,040	€3,040
Widowed Person:							
• In year of bereavement	£8,400	-	£9,400	£1,628	€3,040	€3,040	€3,040
• Subsequent years	£4,200	£500	£4,700	£814	€1,520	€1,520	€1,520
Widowed Person with Dependant:							
Child (additional)	£1,050	£2,650	£4,700	£814	€1,520	€1,520	€1,520
1st year of Bereavement	-	£5,000	£10,000	£2,000	€2,600	€2,600	€2,600
2nd year of Bereavement	-	£4,000	£8,000	£1,600	€2,100	€2,100	€2,100
3rd year of Bereavement	-	£3,000	£6,000	£1,200	€1,600	€1,600	€1,600
4th year of Bereavement	-	£2,000	£4,000	£800	€1,100	€1,100	€1,100
5th year of Bereavement	-	£1,000	£2,000	£400	€600	€600	€600
Single Parent – additional	£1,050	£3,150	£4,700	£814	€1,520	€1,520	€1,520
- Income Limit of Child	-	£720	£720	NIL	NIL	NIL	NIL
Incapacitated Child	-	£800	£1,600	£238	€500	€500	€500
-Income Limit of Child	-	£2,100	£2,100	NIL	NIL	NIL	NIL
Dependent Relative allowance	-	£110	£220	£33	€60	€60	€60
-Income Limit	-	£5,152	£5,536	£4,989	€9,332	€9,332	€10,373
Blind Person	-	£1,500	£3,000	£444	€800	€800	€800
Both Spouses Blind	-	£3,000	£6,000	£888	€1,600	€1,600	€1,600
Age Allowance (Single/Widowed):							
• Person	-	£400	£800	£119	€205	€205	€205
• Married	-	£800	£1,600	£238	€410	€410	€410
Employed person taking care of incapacitated person	-	£8,500	£8,500	£1,480	€30,000	€30,000	€30,000
Employee allowance (c)	£1,000	-	£1,000	£296	€660	€800	€1,040
Home Carers Credit (max) (d)	-	-	-	£444	€770	€770	€770

\* See notes at end of table

**TABLE IT1 - continued**  
**Taxation in force for the years 1999-2000 to 2004**

	1999-2000	2000-2001	2001	2002	2003	2004
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Interest on deposits with effect from 1986-87, a retention tax at the standard rate is deductible at source by certain deposit takers (e.g. banks, building societies, Post Office Savings Bank etc.) from interest paid or credited on deposits of Irish residents. A deduction rate at less than the standard rate applies, subject to conditions, to certain deposits such as special saving accounts etc. No refunds of retention tax are payable except to certain specific categories including individuals aged 65 years or over or permanently incapacitated, who would not otherwise (because of personal reliefs, age exemption etc.) be liable to income tax on the relevant interest.

Double taxation relief                      Tax is calculated in accordance with statutory provisions

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

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

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

	£16,000	£16,500	£17,000	No limit	No limit	No limit
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(II) Other expenses	No limit					
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Contributions by employees to approved superannuation funds                      A deduction of up to 15% of remuneration, is allowable in respect of such contributions

Payments for retirement annuities                      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 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	£4,000	£2,960	€5,080	€5,080	€5,080
Widowed persons	£2,780	£4,000	£2,960	€5,080	€5,080	€5,080
Single persons	£1,900	£2,000	£1,480	€2,540	€2,540	€2,540

\* See notes at end of table

**TABLE IT1 - continued**  
**Taxation in force for the years 1999-2000 to 2004**

	1999-2000	2000-2001	2001	2002	2003	2004
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	€3,050	€3,050	€3,050
Interest limit on money borrowed by an individual in acquiring an interest in a partnership: Where the individual is a partner of and has not, except in certain limited circumstances, recovered capital from the partnership	No limit	No limit	No limit	No limit	No limit	No limit
Interest limit on money borrowed to pay death duties	No limit	No limit	No limit	No limit	No limit	No limit
Interest limit on borrowings for business purposes	No limit	No limit	No limit	No limit	No limit	No limit
Medical insurance premiums (i)	A deduction in respect of premiums payable to an authorised insurer.					
Un-reimbursed health expense incurred by a taxpayer on himself or herself or on any dependent of his/hers. (Excess over €125 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% of total income, in respect of premiums and other contributions					

\* See notes at end of table

**TABLE IT1 - continued**  
**Taxation in force for the years 1999-2000 to 2004**

	1999-2000	2000-2001	2001	2002	2003	2004
Relief for rent paid in respect of private tenancies (k)						
Tenants aged 55 or under:						
Maximum deduction/credit:				Credit	Credit	Credit
• Married persons	£1,000	£1,500	£296	€508	€508	€508
• Widowed persons	£750	£1,125	£296	€508	€508	€508
• Single persons	£500	£750	£148	€254	€254	€254
Tenants aged over 55.						
Maximum deduction/credit:						
• Married persons	£2,000	£4,000	£592	€1,016	€1,016	€1,016
• Single or Widowed persons	£1,000 (£1,500 for widowed person)	£2,000 (£3,000 for widowed person)	£296 (£592 for widowed person)	€508 (€1,016 for widowed person)	€508 (€1,016 for widowed person)	€508 (€1,016 for widowed person)
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 and (from 2000-2001) for post graduate courses of not less than one year and not more than four years duration. This relief was extended on similar conditions to students paying their own fees for approved part-time courses in publicly funded third level institutions and in approved private colleges. For 1997- 98 the relief was also extended to distance education courses in the State offered by colleges outside the State.					
Fees for courses in information technology and foreign languages	For the years 1997-98 et seq. relief is granted from income tax at the standard rate for tuition fees ranging from €315 to €1,270 paid in respect of approved training courses in the areas of information technology and foreign languages.					
Service charges	For the years 1996-97 et seq. relief is granted in respect of local authority service charges which are paid in full and on time by the person liable for them or by another person who resides on the premises to which the service charges relate. Relief for 1996-97 to 2001 is at the standard rate and applies in respect of service charges paid in the preceding calendar year with a maximum qualifying amount for relief of €195. For subsequent tax years this ceiling is abolished for services provided by local authority and private operations, other than for refuse collection based on the "tag system".					
Trade union subscriptions	A tax credit may be claimed for subscriptions paid for membership of a trade union. The maximum tax credit is €26 (i.e. €130 @ 20%) for 2001 – 2003 and €40 for 2004.					
Income payable under dispositions (covenants) to individuals or certain bodies	Tax relief allowed on full payment subject to various conditions and limitations					

\* See notes at end of table

**TABLE IT1 - continued**  
**Taxation in force for the years 1999-2000 to 2004**

	1999-2000	2000-2001	2001	2002	2003	2004
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			Replaced by new scheme – see Note (o)		
Donations to charities and other approved bodies	<p>For 2001 et seq. a new uniform scheme of tax relief for donations to charities and other approved bodies is in effect. Relief may be claimed by both individuals and companies and the minimum donation in any year is €250. Donations made by PAYE taxpayers, self-employed taxpayers and companies are treated as follows:</p> <p>(i) <u>PAYE Taxpayers</u>  Relief is granted on a “grossed up” basis to the approved body rather than by way of a separate claim for tax relief by the donor. For example, if an individual who pays tax at the higher rate (42%), gives a donation of €580 to an approved body, the body will be deemed to have received €1,000 less tax of €420. The approved body will therefore be able to claim a refund of €420 from the Revenue.</p> <p>(ii) <u>Self-employed Taxpayers</u>  A claim for relief in respect of the donation is made when filing his/her tax return and there is no grossing up arrangements.</p> <p>(iii) <u>Companies</u>  A claim for the donation can be made as a trading expense or an expense of management for the accounting period in which it is made and there is no grossing up arrangement. The claim must be included in the company’s tax return and where the donation is made in a short accounting period, it will be reduced proportionately.</p>					
Exemption in respect of shares granted by companies to employees under approved profit sharing schemes (m)						
Maximum qualifying value of shares appropriated in any one year	£10,000	£10,000	£7,400	€12,700	€12,700	€12,700
Relief for investment in corporate trades (n)						
• Minimum investment	£200	£200	£148	€250	€250	€250
• Maximum investment	£25,000	£25,000	£18,500	€31,750	€31,750	€31,750
Relief for seed capital investment by new entrepreneurs	£25,000	£25,000	£18,500	€31,750	€31,750	€31,750
	<p>A deduction (by way of refund of income tax paid in any of the immediately preceding five years) in respect of an investment by a person who leaves employment (or is unemployed) in a new Irish resident company engaged in manufacturing, certain tourism operations, certain service trades and related research and development projects and the production, publication, marketing and promotion of qualifying musical recordings. The deduction is limited to €31,750 for any one full tax year. The total investment is subject to an overall maximum refund of the tax paid on €190,500.</p>					

\* See notes at end of table

**TABLE IT1 - continued**  
**Taxation in force for the years 1999-2000 to 2004**

	1999-2000	2000-2001	2001	2002	2003	2004
Relief for donations made to certain bodies engaged in the promotion of the arts (o)						
• Minimum donation	£100	£100				
• Maximum donation	£10,000	£10,000				
						Replaced by new scheme – see note (o)
Exemption in respect of certain income derived from the leasing of farm land (p)						
Maximum exemption						
• Leases of 5 or 6 years	£4,000	£4,000	£4,000	€5,078.95	€5,078.95	€7,500
• Leases of 7 or more years	£6,000	£6,000	£6,000	€7,618.43	€7,618.43	€10,000
Donations to certain Third World charities:						
• Minimum donation	£200	£200				
• Maximum donation	£750	£750				
						Replaced by new scheme - see Note (o)
						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	£75,000	£75,000	£75,000	€100,000	€100,000	€150,000
• Maximum donation	£750,000	£3,000,000	£3,000,000	€6,000,000	€6,000,000	€6,000,000
						The relief takes the form of a non-refundable credit of an amount equal to the value of the items against a person's tax liabilities for income tax, corporation tax, capital gains tax, gift tax and inheritance tax.
Expenditure on significant buildings						
						A deduction in respect of the cost of maintenance, repair or restoration of a building (or of buildings the maintenance or restoration of a garden or grounds of an ornamental nature whether attached or not attached (from 6 April 1993) to such building) which is determined by the Minister for Environment, Heritage and Local Government to be intrinsically of significant scientific, historical, architectural or aesthetic interest and by the Revenue Commissioners to be a building to which reasonable access is afforded to the public. The relief also applies to expenditure incurred in 1997-98 et seq. up to an aggregate of €6,350 per annum on:
						(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
						(b) the installation, maintenance or replacement of a security alarm system, and
						(c) the provision of public liability insurance for an approved building or garden. An approved object is an object (including a picture, sculpture, book, manuscript, piece of jewellery, furniture or other similar object) or a scientific collection which is owned by the owner or occupier of the approved building.
Gift of money to the Minister for Finance (q)						A deduction equal to the amount of the gift

\* See notes at end of table

**TABLE IT1 - continued**  
**Taxation in force for the years 1999-2000 to 2004**

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Share Subscription Schemes Relief for new shares purchased on issue by employees (r)	Relief is provided by way of a deduction in computing total income of up to £5,000 (€6,350) for 1996-97 et seq. to employees and directors who subscribe for shares in their employer company.
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Allowance to owner-occupiers in respect of expenditure incurred on construction or refurbishment of certain premises (s).	A deduction of 5% for 10 years in the case of construction expenditure and 10% 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.
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\* See notes at end of table

## NOTES ON TABLE IT1

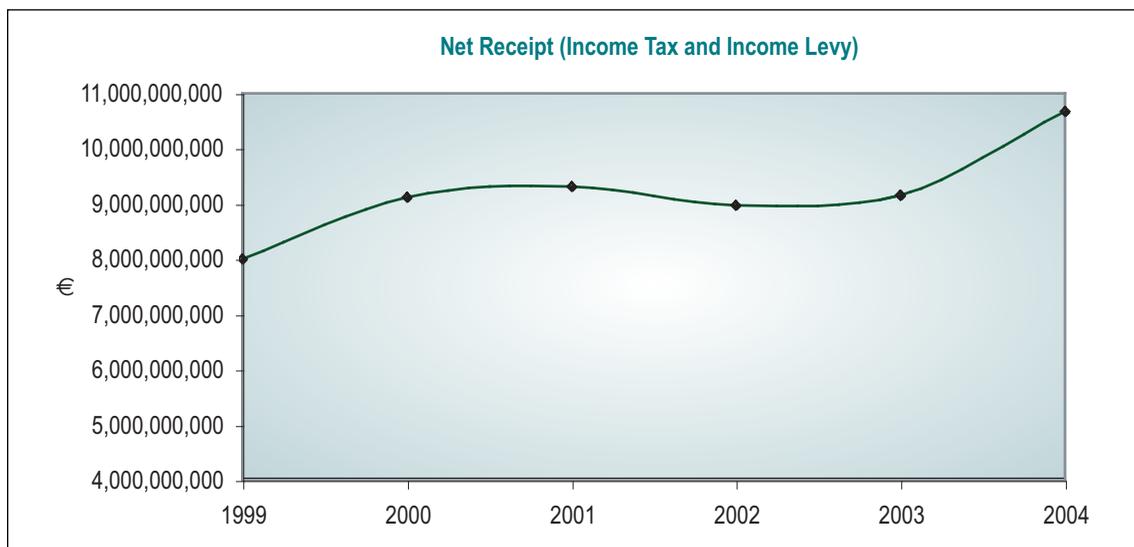
- (a) Such couples may elect for separate assessment in which case the tax otherwise payable by the assessable person on their combined incomes is apportioned between the spouses in accordance with certain rules. The increase in the standard rate tax band for 2002 et seq. is restricted to the lower of €19,000 or the amount of the income of the spouse with the lower income. The increase is not transferable between spouses.
- (b) Where the total income slightly exceeds the amounts shown, marginal relief is given by confining the tax charged to 40% of the excess. For 1999-2000, 2000-2001, 2001, 2002 and 2003 only two exemption limits apply—under 65 and 65 years of age or over.
- (c) Extended for 1991-92 and subsequent years to cross-frontier workers where their employment is of a kind that, within the State, would qualify for the PAYE allowance. Extended, subject to conditions, for 1994-95 and subsequent years to the children of proprietary directors and the self-employed (including farmers) who are full-time employees in the business of their parents.
- (d) A tax credit at the standard rate of tax (20%) is available for married couples where:
- One spouse (the 'home carer') works in the home caring for one or more dependent persons, i.e., a child for whom they are entitled to Social Welfare child benefit, a person aged 65 or over, or a person who is permanently incapacitated by reason of mental or physical infirmity and the qualifying person normally resides with the couple for the year.
  - The home carer's income is not in excess of €5,080. A reduced tax credit applies where the income is between €5,080 and €6,620.
- The tax credit is not available to married couples that are taxed as single persons. Neither is the tax credit available to married couples with combined incomes over €37,000 in the tax year 2003 and who claim the increased standard rate tax band for dual income couples.
- (e) In the case of motor expenses incurred during accounting periods ending in the year 2001 for companies and income tax basis periods ending on or after 1 January 2001 to 31 December 2001 for individuals, on cars which cost £17,000 or more, the running expenses are restricted to an amount equal to the expenses multiplied by the cost of the car less £17,000 over the cost of the car.
- (f) "Relevant earnings" is defined as non-pensionable earned income.
- (g) Relief for interest on personal borrowings is confined to loans taken out for the purchase, repair, development or improvement of the borrower's sole or main residence. This relief was subject to a percentage limit (80% until 1999-2000) of the lesser of –
- (a) the amount of interest actually paid or
  - (b) (i) £5,000 for a married couple or widowed person,  
(ii) £2,500 for other individuals, and was further reduced by £200 (marrieds) and £100 (widowed/single persons).
- The percentage restriction and de minimis reduction did not apply for the first five years of claim. Since the abolition of the percentage restriction and de minimis reduction for 2000-01 et seq., first-time buyers continue to have a higher interest ceiling for a period of years.
- The relief is allowable at the standard rate and since 1 January 2002, is granted at source (TRS).
- The effect of the above restrictions (where applicable) is reflected in the amounts shown in the Table.
- (h) To qualify for the relief the individual must be a full-time director or employee of the company and must not, except in certain limited circumstances, have recovered capital from the company. No relief is granted on interest on a loan applied in acquiring shares issued on or after 20 April 1990 if a business expansion scheme relief claim is made in respect of those shares. The interest deduction in arriving at total income is in addition to the deduction allowed for home purchase or improvement etc. The foregoing relief is abolished for loans applied on or after 29 January 1992, if at the time the loan is applied the company is a quoted company or loans applied prior to that date.
- (i) Relief was based on the amount of premiums paid in the year preceding this year of assessment. From April 2001, under new relief at source arrangements, relief is granted on a current year basis.
- (j) Alternatively, total expenses incurred in excess of €250 by the taxpayer on himself or herself and dependents as a group, may be claimed.
- (k) This relief is granted at the standard rate for 2001 and subsequent years — 20%.
- (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. For changes for 2001 et seq. see Note (o).

- (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 €250 (£148 for 2001) does not apply.
- (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. For the year 2001 et seq. this scheme has been subsumed into the new scheme for Donations to Charities and Other Approved Bodies as set out in the Table.
- (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 amount of £5,000 (€6,350) for 1996-97 et seq. does not have to be invested all at once and may be spread over a number of years of assessment. The individual must hold the shares for a minimum period of 3 years. A disposal of the shares within that period will result in a withdrawal of the relief.
- (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**

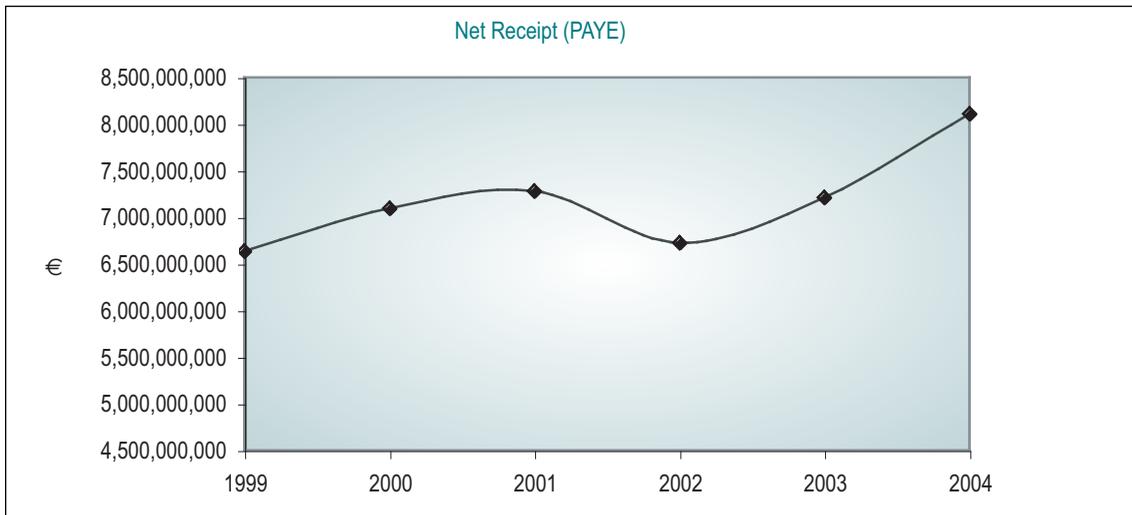
	<b>Exchequer Receipt</b>	<b>Net Receipt</b>
	<b>(Income Tax and Income Levy)</b>	<b>(Income Tax and Income Levy)</b>
	€	€
1999	8,028,110,731	8,006,980,715
2000	9,112,685,445	9,124,775,226
2001	9,346,872,127	9,318,771,248
2002	9,074,601,000	8,978,899,850
2003	9,161,767,000	9,156,189,902
<b>2004</b>	<b>10,650,541,000</b>	<b>10,695,063,533</b>



**TABLE IT3****Pay As You Earn: Gross Receipts and Net Receipts**

	<b>Gross Receipts (PAYE)</b>	<b>Net Receipts (PAYE)</b>
	€	€
1999	6,837,226,710	6,634,202,800
2000	7,333,779,106	7,093,061,086
2001	7,666,663,392	7,280,139,238
2002	7,647,987,300	6,725,344,708
2003	8,302,875,508	7,209,281,704
<b>2004</b>	<b>9,297,933,457</b>	<b>8,111,015,654</b>

A small amount of Schedule E tax (about €98.23 million in year 2002) is paid otherwise than through Pay As You Earn. Precise particulars of the amount are not available.

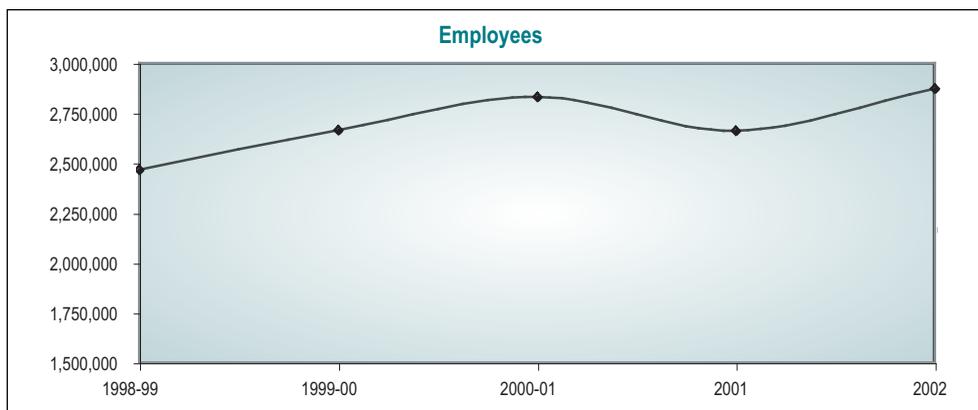
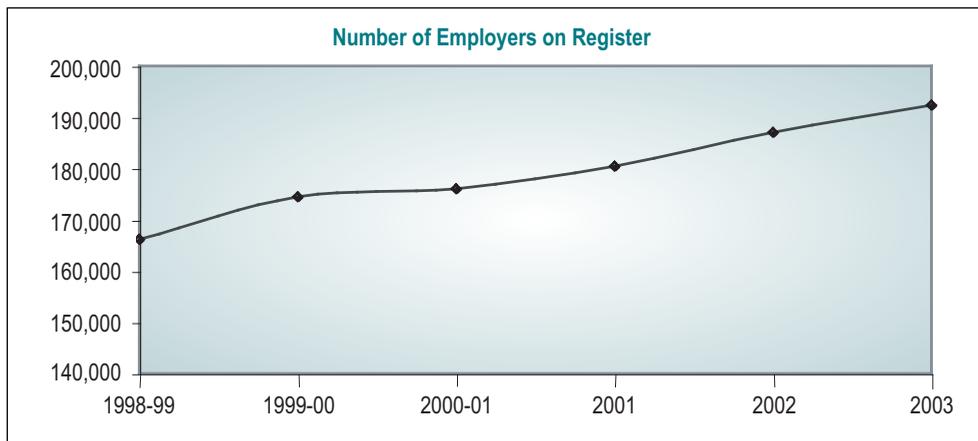


**TABLE IT4**

**Numbers of Employers and Employees**

Year	Number of employers on register	Number of employees records returned by employer
1998-99	166,130	2,467,398
1999-00	174,490	2,663,327
2000-01	176,051	2,830,857
2001	180,427	2,662,259
2002	187,073	2,871,919
<b>2003</b>	<b>192,347</b>	<b>2,868,347</b>

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



### Income Tax: Schedule E

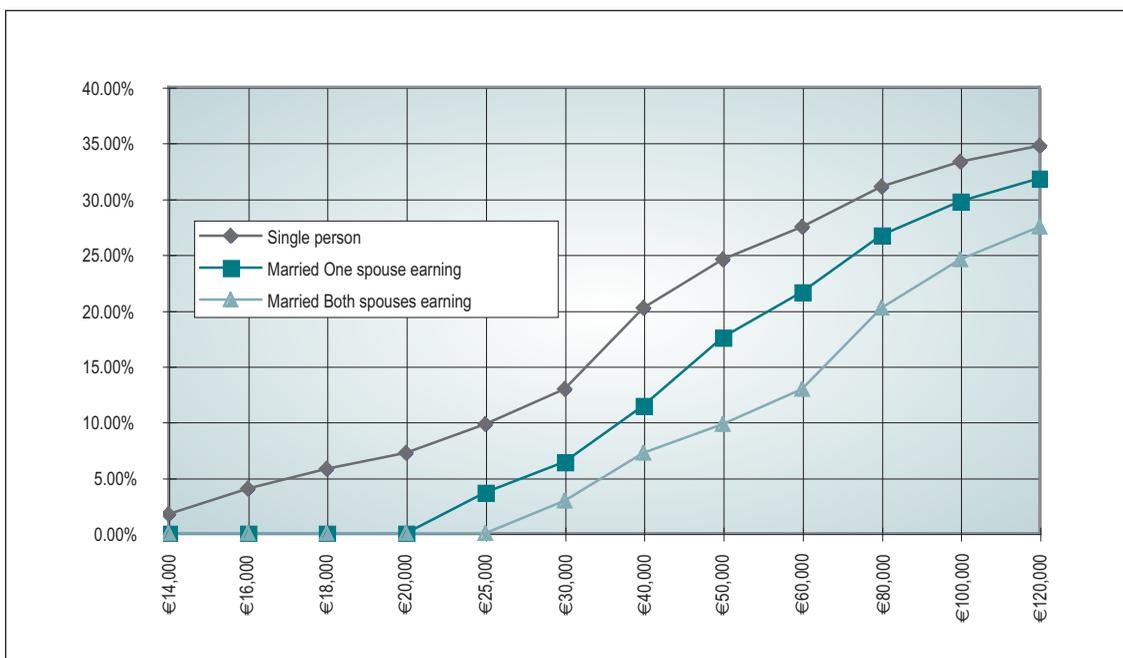
The following table illustrates the graduation of tax for certain incomes and taxpayers.

**TABLE IT5**

Amount and effective rates of tax on specimen incomes, 2004.

Actual total income €	Married couples who elect for joint assessment					
	Single persons or married couples who elect for separate assessment		One spouse working (no children)		Both spouses working (assumes 65/35 split of income between spouses)	
	Amount of tax €	Effective Rate %	Amount of tax €	Effective Rate %	Amount of tax €	Effective Rate %
14,000	240	1.71	0	0.00	0	0.00
16,000	640	4.00	0	0.00	0	0.00
18,000	1,040	5.78	0	0.00	0	0.00
20,000	1,440	7.20	0	0.00	0	0.00
25,000	2,440	9.76	920	3.68	0	0.00
30,000	3,880	12.93	1,920	6.40	880	2.93
40,000	8,080	20.20	4,580	11.45	2,880	7.20
50,000	12,280	24.56	8,780	17.56	4,880	9.76
60,000	16,480	27.47	12,980	21.63	7,760	12.93
80,000	24,880	31.10	21,380	26.73	16,160	20.20
100,000	33,280	33.28	29,780	29.78	24,560	24.56
120,000	41,680	34.73	38,180	31.82	32,960	27.47

Effective rates of tax are computed by reference to personal tax credits for persons aged under 65 years, which for 2004 include the special individual PAYE tax credit of €1,040.



## COST OF TAX CREDITS, ALLOWANCES AND RELIEFS 2002 AND 2001 (Short tax year)

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

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

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

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

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

The figures of cost are for 2002 and 2001\* (short tax "year") 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 income tax year, which previously ran from 6 April to 5 April, is now aligned with the calendar year from 1 January 2002.

The first full calendar tax year, 1 January 2002 to 31 December 2002, was preceded by a short transitional tax "year" running from 6 April to 31 December 2001.

For this short tax "year" credits, reliefs etc, were scaled back to 74% of their normal annual equivalents.

The amounts shown in the following Table headed 2001 are in respect of the short tax "year" 2001 and are not, therefore, directly comparable with equivalent amounts shown for 2002.

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

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

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

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 2001 reflect revisions to figures previously published in the 2003 Report.

## INCOME TAX AND CORPORATION TAX

TABLE IT6

## Cost of Tax Credits, Allowances and Reliefs 2001 and 2002

Tax Relief Provision	<sup>(1)</sup> Estimated cost for			
	2001	2002		
<u>Income Tax</u>	€m	Numbers	€m	Numbers
Exemption limits:				
General Exemption (2)	0.0	0	0.0	0
Child Addition (2)	0.4	2,000	1.0	2,900
Age Exemption (2)	6.5	18,500	21.9	31,700
Married Person's Credit (3)	1,213.9	630,700	1,805.1	629,400
Single Person's Credit (3)	1,043.0	1,131,100	1,552.8	1,169,600
Widowed Person's Credit (3)	82.6	69,500	122.3	72,950
Additional Credit to Widowed Person in Year of Bereavement	4.2	4,000	6.1	4,000
Additional Bereavement Credit to Widowed Parent	3.9	3,500	5.6	3,500
Additional Personal Credit for Lone Parent	91.5	97,600	137.8	102,700
Homecarer Credit	57.9	108,000	73.7	100,800
Additional Credit for Incapacitated Child	2.7	8,800	4.4	8,800
Employee (PAYE) Credit	526.2	1,217,900	917.2	1,257,800
Dependent Relative Credit	0.8	17,800	1.1	16,600
Person Taking Care of Incapacitated Taxpayer	0.4	500	0.6	600
Age Credit	16.9	79,900	19.3	68,100
Blind Person's Credit	0.5	900	0.7	850
Medical Insurance Premiums	168.0	477,300	161.7	859,000 <sup>+</sup> Policies
Health Expenses	36.0	105,600	63.2	143,850
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received (4)	1.5	22,900	1.7	20,000
Employees' Contributions To Approved Superannuation Schemes *	388.7	670,500	563.3	709,300
Employers' Contributions To Approved Superannuation Schemes *	497.7	N/A	623.1	N/A
Exemption of Net Income of Approved Superannuation Funds (Contributions Plus Investment Income Less Outgoings) (5) *	938.4	N/A	1,271.60	N/A

<sup>+</sup>Arising from the changeover to Tax Relief at Source the figures for 2002 relate to the number of policies issued. These include policies where subscriptions were paid by businesses on behalf of their employees. For this reason and also because some claimants may have more than one policy, the numbers for 2002 are necessarily higher than before.

**TABLE IT6 - continued**  
**Cost of Tax Credits, Allowances and Reliefs 2001 and 2002**

<b>Tax Relief Provision</b>	<b>(1) Estimated cost for</b>			
	<b>2001</b>	<b>2002</b>		
<b>Income Tax</b>	<b>€m</b>	<b>Numbers</b>	<b>€m</b>	<b>Numbers</b>
Retirement Annuity Premiums	184.7	109,600	250.9	110,600
Interest paid:				
Loans relating to Principal Private Residence	169.3	425,000	192.8	430,000
Other (6)	11.0	7,400	15.6	5,260
Rent Paid in Private Tenancies	17.9	89,800	26.4	97,400
Expenses Allowable to Employees Under Schedule E	54.0	855,800	153.8	866,420
Third Level Education Fees	4.5	11,800	6.9	17,500
Exemption of Certain Earnings of Writers, Composers and Artists	25.7	1,430	23.9	1,600
Dispositions (Including Maintenance Payments made to Separated Spouses)	10.2	6,100	12.8	5,900
Exemption of Interest on Savings Certificates, National Installment Savings & Index Linked Savings Bonds	87.8	N/A	108.8	N/A
Rent a Room	-	-	1.8	1,440
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (7)	8.3	N/A	23.4	N/A
Donations to Approved Bodies	1.8	9,200	16.3	25,600
Donations to Sports Bodies.(8)	-	-	0.1	140
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (5) *	87.3	N/A	130.1	N/A
Exemption of Statutory Redundancy Payments	8.7	15,500	25.1	25,100
Service Charges	2.4	75,900	5.2	124,900
Top Slicing Relief - Reduced Tax Rate for Payments in Excess of Exemption Amounts Made as Compensation for Loss of Office	3.8	1,000	5.7	1,300
Revenue Job Assist allowance	1.7	3,000	0.9	1,700
Allowance for seafarers	0.2	150	0.2	120
Trade Union Subscriptions	-	-	11.0	229,600
Exemption From Tax of Certain Social Welfare Payments:				
Child benefit *	153.4	350,900	266.4	336,300
Maternity allowance *	5.5	9,400	8.4	9,600
Exemption of Pensions, Benefits or Gratuities Payable to Veterans of the War of Independence, their Widows or Dependents	0.10	1,600	0.09	1,400

**TABLE IT6 - continued**  
**Cost of Tax Credits, Allowances and Reliefs 2001 and 2002**

<b>Tax Relief Provision</b>	<b>(1) Estimated cost for</b>			
	<b>2001</b>	<b>2002</b>		
<b>Income Tax</b>	<b>€m</b>	<b>Numbers</b>	<b>€m</b>	<b>Numbers</b>
Relief Under Profit Sharing Schemes *	30.9	54,800	37.6	50,600
Investment in Corporate Trades (BES)	15.1	2,000	20.3	2,300
Investment in Seed Capital	1.2	50	1.4	72
Stock Relief *	1.4	N/A	1.9	N/A
Relief for expenditure on significant buildings and gardens	0.4	28	3.7	54
Donation of Heritage items	2.0	5	4.2	5
Special Savings Incentive Scheme	71.0	398,200	433.0	1,143,400
<b>Income Tax and / or Corporation Tax (9)</b>				
Capital Allowances:				
Urban Renewal (10)	19.5	N/A	N/A	N/A
Other (11)	1,721.6	N/A	N/A	N/A
Total Capital Allowances	1,741.1	269,300	1,595.00	N/A
Rented Residential Accommodation (12) *	19.8	N/A	N/A	N/A
Effective Rate of 10% for Manufacturing and Certain Other Activities (13)	1,916.4	4,800	1,174.1	4,700
Double Taxation Relief	323.7	6,800	427.3	9,100
Investment in Films*	11.3	1,470	21.6	2,230
Group Relief	289.1	1,500	166.8	1,290

**NOTES ON TABLE IT6**

- (1) Figures accompanied by an asterisk \* are particularly tentative and subject to a considerable margin of error.
- (2) The cost figures for the exemption limits are based on the excess of the exemption limits over the basic personal tax credits. They include the cost of marginal relief for taxpayers whose incomes are not greatly in excess of the exemption limits.
- (3) The figures shown for the basic personal allowances (married, single and widowed) are the costs of these tax credits as if all other tax credits and the exemption limits did not apply. They do not include individuals who are not on Revenue records because their incomes are below the income tax thresholds.
- (4) Part of the cost of contributions to Permanent Health Benefit Schemes is not identifiable as a result of the move to a "net pay" basis for contributions by PAYE taxpayers from 6 April 2001.
- (5) 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.
- (6) "Other" relates to borrowings for purposes such as acquiring an interest in a company or partnership or to pay death duties.
- (7) The cost of exempting the income of charities, colleges, hospitals, schools, friendly societies, etc. from income tax includes the sums repaid in respect of tax credits and income tax deducted at source (certain dividends, other investment income and payments received under covenant) It also includes the cost of exempting certain bodies from the deduction on income arising from government securities. Information is not available about other income received gross.
- (8) Relief for donations to Approved Sports Bodies was introduced in 2002 and the cost is based on self assessment returns for that year.
- (9) Except where otherwise indicated, the costs included for corporation tax are by reference to accounting periods which ended in the years 2001 and 2002.
- (10) In the absence of Revenue-sourced data the figures shown are tentative estimates based on basic data supplied by the Department of Environment and Local Government which cannot be linked directly with tax claims. Use of this data has been discontinued because alternative arrangements have been made by the Revenue Commissioners for more suitable tax-based data to be captured. Until recently claims for urban renewal relief were aggregated in tax returns with other claims and were not separately identifiable. However, as part of ongoing commitments to improve the quality of information available on the costs of tax expenditures generally, the Revenue Commissioners have introduced changes to the income tax returns forms which are intended to yield additional information on the take-up of the relief claimed by individuals from the 2004 tax year onwards. Corresponding changes have been made to the Corporation Tax return form which produce similar information for accounting periods ending in 2005 and subsequent years.
- (11) Capital Allowances data was not requested on the 2002 CT1 form, therefore the 2002 figures are estimated. The cost shown for capital allowances does not include any cost associated with "unused capital allowances", that is, capital allowances which are not absorbed by a company in the accounting period in which they arise because they exceed the amount of the company's profits of that accounting period which are available for offset. Unused capital allowances can be offset as losses against taxable profits arising in the previous accounting period and against certain profits arising in future accounting periods and can be offset against the profits of another company in the same group of companies. It is estimated the €3000 million of unused capital allowances were claimed in respect of 2002 accounting periods but as the proportion of this item which is included in previous years losses and in group relief is not separately identifiable a reliable estimate of the cost of the capital allowance element cannot be provided. The 2001 figure for capital allowances has been revised.
- (12) In the absence of Revenue-sourced data the figures shown are tentative estimates based on basic data supplied by the Department of Environment and Local Government which cannot be linked directly with tax claims. The figures for "section 23/section 27" relief are confined to urban renewal schemes in place up to 1999 and usable data is not compiled for later schemes. Use of this data has, therefore, been discontinued because it is incomplete. Until recently claims for "section 23/section 27" type relief were aggregated in tax returns with other claims and were not separately identifiable. However, as part of ongoing commitments to improve the quality of information available on the costs of tax expenditures generally, the Revenue Commissioners have introduced changes to the income tax return forms which are intended to yield additional information on the take-up of the relief claimed by individuals from 2003 onwards. Corresponding changes have been made to the Corporation Tax return form which will produce similar information for accounting periods ending in 2005 and subsequent years..
- (13) 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 effective rate of 10% 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.

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

- Exemption in respect of certain income derived from the leasing of farm land
- Relief for new shares purchased on issue by employees;
- Relief for investment in research and development;
- Exemption in respect of stallion stud fees;
- Exemption in respect of greyhound 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 Hemophilia HIV Trust;
- Exemption in respect of income arising from certain patents;
- Exemption of lump sum retirement payments;
- Relief for allowable motor expenses;
- Tapering relief allowable for taxation of car benefits-in-kind;
- Reduced tax rate of 10% for authorised unit trust schemes;
- Reduced tax rate of 10% for special investment schemes;
- Exemption of certain grants made by Údarás na Gaeltachta;
- Incentives associated with multi-storey car parks, park and ride, enterprise areas, hotels, holiday cottages, nursing and convalescent homes, housing for the elderly or infirm, private hospitals, sports injury clinics, buildings used for childcare purposes and various schemes for urban, town and rural renewal;
- Relief for investment income reserved for policy holders in life assurance companies;
- Relief for various business related expenses such as staff recruitment, rent, legal fees, and other general expenses;
- Exemption in certain circumstances on the interest on quoted bearer Eurobonds;
- Exemption of payments made as compensation for loss of office;
- Exemption of scholarship income

Claims for most of these reliefs are aggregated in tax returns with other claims and are not separately identifiable. However, as part of ongoing commitments to improve the quality of information available on the costs of tax expenditures generally Revenue have introduced a number of changes to certain tax forms which yield additional information regarding the cost of reliefs. Provisions were included in the Finance Acts 2003 and 2004 to underpin these changes. This will provide better data in this area and enable fuller estimates of the tax foregone to be made over time. These changes have been introduced to the 2004 Income Tax forms and the 2004 and 2005 Corporation Tax forms.

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

Data on the following reliefs are initially intended to be captured:

- Urban Renewal Scheme
- Town Renewal
- Seaside Resorts
- Rural Renewal Scheme
- Multi-storey Car Parks
- Living over the Shop
- Enterprise Areas
- Park and Ride
- Hotels
- Holiday Cottages
- Nursing Homes (associated housing for elderly or infirm) and convalescent homes.
- Student Accommodation
- Qualifying Private Hospitals
- Qualifying sports injury clinics
- Buildings used for certain childcare purposes
- Exemption in respect of stallion stud fees
- Exemption in respect of greyhound stud fees
- Exemption of profits arising from commercially managed woodlands
  
- **Corporate Returns Only**
- Patent Income
- R&D Tax Credit
  
- **Pensions (Form P35) (tentative estimates are currently compiled based on certain external information such as pension surveys)**
- Retirement Benefit Scheme Employer Contributions
- Retirement Benefit Scheme Employee Contributions
- Personal Retirement Savings Accounts (employers and employees)
- Retirement Annuity Contributions (employees)

## Income Distribution Statistics\*

- Table IDS1 Income Tax 2002. Distribution of -  
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income
- Table IDS2 Income Tax 2002. 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 2002. 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 2002. Distribution of -  
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly unearned incomes assessed under Schedule D
- Table IDS5 Income Tax 2002. Distribution of -  
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE incomes assessed under Schedule E
- Table IDS6 Income Tax 2002. Distribution of -  
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE incomes assessed under Schedule E (excluding Proprietary Directors on the Schedule E record)
- Table IDS7 Income Tax 2002. Distribution of -  
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income of Proprietary Directors
- Table IDS8 Income Tax 2002. Distribution of -  
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income
- Table IDS9 Income Tax 2002. 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 2002. 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 2002. 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 2002. 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 2002. 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 2002. 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 2002. 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 2002. Distribution of -  
(i) number of taxable incomes (ii) total taxable income and (iii) tax, by range of taxable income
- Table IDS17 Income Tax 2002. Distribution of -  
(i) number of taxpayers (ii) total taxable income and (iii) tax, by tax band
- Table IDS18\* Income Tax computation for 2001 (Short tax year) and 2002.

\* Please note that the amounts shown in the column headed 2001 are in respect of the short tax "year" 2001 and are not, therefore, directly comparable with the amounts shown in the column headed 2002.

## INCOME DISTRIBUTION STATISTICS

The information on personal incomes which is given in Tables IDS1 to 18, has been collected in the course of the administration of income tax for the **income tax year 2002**

The tables relate to income assessed in respect of the tax year 2002 by reference to tax returns which were processed up to 2nd February 2005. The income taken for the purposes of the tables is in general that of the year 2002.

The information relating to employees from whose income tax was deducted under Pay As You Earn is based on completed end-of-year returns from employers of which up to 96% were processed at the relevant time. Tables IDS 7 and 14 contain estimated income distributions of proprietary directors of incorporated family businesses, estimated by reference to the level of end-of-year returns received for 2002 up to 2nd February 2005.

The information relating to Schedule D assessments is based on assessed Self-Assessment Returns for 2002, representing some 95% of the expected total.

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

The timeliness of the historical data on incomes and tax included in the tables is directly influenced by the need to have a minimum as close as possible to 90% of tax returns represented in the figures. Because of the return filing date for Self-Assessment returns from Schedule D taxpayers, the most recent year for which relatively complete and comparable data can be provided in this report for both Schedule D and PAYE income distribution is 2002.

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

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

The information in the tables covers more than 1,211,700 earners who were effectively liable to income tax for 2002 (see Table IDS17), as compared with a total of over 1,763,700 with taxable income (Table IDS16) and just under 1,824,900 included in Table IDS1.

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

The difference between the figures in Tables IDS16 and IDS17 is accounted for by earners who were found to be not liable to tax because of the operation of personal tax credits which are given by way of a reduction of tax chargeable.

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

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

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

employee contributions to pension funds (tax deductible), interest income that does not need to be declared or is not recorded (but from which tax has been deducted), unemployment benefit and disability benefit (non-recording of non-taxable amounts and of amounts taxed by restriction of repayments or indirectly through employers in the PAYE system), and the incomes of certain self-employed persons, including some farmers, as well as some individuals in receipt of pensions, who are not processed annually on tax records because their incomes are below the income tax thresholds.

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

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

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

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

Some other features of the tables are:

- except in the case of Table IDS17 the information relates to all income earners on tax records, whether liable to tax or not; in the case of Table IDS17 the information is confined solely to those who are effectively liable to tax, that is, after application of standard rated allowances and tax credits.
- declared exempt income is included in the figure for total income in arriving at the average effective rate of tax;
- only the declared interest income of individuals, and the corresponding tax charge, is included; consequently, the bulk of interest from which deposit interest retention tax was deducted is not included;
- particulars of assessments raised during the year in respect of previous years are not included;
- amounts of declared income arising under Schedule C are included with Schedule D income and cannot be separately identified.
- Tax Relief at Source (TRS) was introduced in 2001 for medical insurance and in 2002 for mortgage interest. Due to certain technical difficulties an income related distribution of relief allowed in respect of medical insurance, as provided in previous reports, is not currently available. In the case of mortgage interest relief the figures in Table IDS 15 provide a distribution of the tax credits paid over by Revenue to the lending institutions under the TRS scheme, by reference to the income levels of mortgage holders identified on the main income tax record.

## INCOME TAX 2002

## 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					
€	€			€m		€m		€m			€m		€m						
-	8,000	154,692	25.65	609.84	4.86	0.73	0.04	151,093	27.65	578.05	5.79	0.38	0.03	4,237	1.44	19.53	0.11	0.03	0.00
8,000	10,000	33,709	5.59	303.38	2.42	0.84	0.05	32,246	5.90	290.06	2.91	0.32	0.03	1,688	0.57	15.27	0.09	0.03	0.00
10,000	12,000	32,158	5.33	353.37	2.81	3.12	0.18	30,182	5.52	331.69	3.32	1.61	0.13	2,277	0.77	25.16	0.14	0.05	0.00
12,000	15,000	48,553	8.05	656.68	5.23	23.84	1.34	47,715	8.73	645.45	6.47	17.79	1.48	4,841	1.64	65.93	0.38	0.16	0.01
15,000	17,000	30,838	5.11	493.69	3.93	28.75	1.62	31,477	5.76	503.57	5.05	23.09	1.92	4,286	1.45	68.63	0.39	0.17	0.01
17,000	20,000	47,636	7.90	880.96	7.02	65.50	3.68	48,794	8.93	901.59	9.04	57.13	4.76	7,959	2.70	147.72	0.85	0.56	0.02
20,000	25,000	72,772	12.07	1,632.08	13.00	153.71	8.65	67,161	12.29	1,502.98	15.06	131.54	10.96	15,844	5.38	358.03	2.05	4.88	0.17
25,000	27,000	24,768	4.11	643.48	5.13	69.00	3.88	21,144	3.87	549.08	5.50	56.71	4.73	7,499	2.55	195.07	1.12	5.49	0.19
27,000	30,000	31,982	5.30	909.98	7.25	107.51	6.05	27,500	5.03	781.90	7.84	90.27	7.52	11,740	3.98	334.72	1.92	14.06	0.48
30,000	35,000	39,542	6.56	1,278.62	10.18	189.03	10.63	30,931	5.66	999.36	10.02	146.77	12.23	21,951	7.45	714.36	4.09	43.03	1.48
35,000	40,000	26,362	4.37	984.04	7.84	177.85	10.01	20,717	3.79	773.43	7.75	141.26	11.77	23,639	8.02	887.03	5.08	69.55	2.39
40,000	50,000	30,093	4.99	1,335.46	10.64	286.83	16.14	21,662	3.96	957.17	9.59	207.74	17.32	48,294	16.39	2,172.29	12.45	221.09	7.60
50,000	60,000	13,231	2.19	719.22	5.73	176.85	9.95	7,961	1.46	432.41	4.33	109.18	9.10	41,400	14.05	2,268.98	13.00	291.75	10.03
60,000	75,000	8,319	1.38	550.82	4.39	147.70	8.31	4,291	0.79	283.43	2.84	78.66	6.56	40,597	13.78	2,712.33	15.55	449.09	15.44
75,000	100,000	4,385	0.73	372.09	2.96	106.83	6.01	2,065	0.38	175.13	1.76	52.13	4.35	32,483	11.02	2,778.78	15.93	582.77	20.04
100,000	150,000	2,318	0.38	275.30	2.19	81.94	4.61	997	0.18	118.42	1.19	37.08	3.09	16,236	5.51	1,917.57	10.99	479.15	16.48
150,000	200,000	722	0.12	124.22	0.99	37.79	2.13	262	0.05	44.62	0.45	14.69	1.22	4,368	1.48	749.01	4.29	203.79	7.01
Over	200,000	995	0.16	432.13	3.44	119.79	6.74	311	0.06	109.83	1.10	33.35	2.78	5,317	1.80	2,016.76	11.56	542.11	18.64
<b>Totals</b>		<b>603,075</b>	<b>100</b>	<b>12,555.36</b>	<b>100</b>	<b>1,777.59</b>	<b>100</b>	<b>546,509</b>	<b>100</b>	<b>9,978.18</b>	<b>100</b>	<b>1,199.71</b>	<b>100</b>	<b>294,656</b>	<b>100</b>	<b>17,447.17</b>	<b>100</b>	<b>2,907.76</b>	<b>100</b>

## INCOME TAX 2002

## TABLE IDS1 - continued

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

Range of gross income	Married couples - one earning						Widowers						Widows							
	From €	To €	Number of cases	% of total	Income €m	% of total	Number of cases	% of total	Income €m	% of total	Tax €m	% of total	Number of cases	% of total	Income €m	% of total	Tax €m	% of total		
-	8,000		28,918	9.39	106.57	0.92	0.37	0.02	11.61	11.00	2.33	0.04	2,097	11.61	11.00	2.33	0.03	0.08	0.08	
8,000	10,000		7,848	2.55	71.03	0.61	0.17	0.01	10.58	17.21	3.65	0.03	1,911	10.58	17.21	3.65	0.03	0.07	0.07	
10,000	12,000		10,591	3.44	117.42	1.01	0.19	0.01	14.26	15.61	3.31	0.05	1,426	7.89	15.61	3.31	0.05	0.10	0.11	
12,000	15,000		23,659	7.69	320.43	2.76	0.97	0.06	1,771	23.80	5.04	0.24	1,771	9.80	23.80	5.04	0.24	0.96	1.07	
15,000	17,000		14,691	4.77	234.84	2.02	1.29	0.07	1,028	16.45	3.48	0.49	1,028	5.69	16.45	3.48	0.49	2.03	2.25	
17,000	20,000		21,062	6.84	389.53	3.35	4.20	0.24	1,376	25.41	5.38	1.18	1,376	7.62	25.41	5.38	1.18	4.05	4.48	
20,000	25,000		34,162	11.10	767.74	6.61	18.25	1.03	1,969	44.08	9.34	2.89	1,969	10.90	44.08	9.34	2.89	7.66	8.48	
25,000	27,000		12,911	4.19	335.43	2.89	12.75	0.72	694	18.04	3.82	1.49	694	3.84	18.04	3.82	1.49	3.07	3.40	
27,000	30,000		17,730	5.76	505.11	4.35	26.88	1.52	928	26.43	5.60	2.43	928	5.14	26.43	5.60	2.43	4.55	5.04	
30,000	35,000		26,752	8.69	867.57	7.46	63.62	3.60	1,229	39.80	8.43	4.70	1,229	6.80	39.80	8.43	4.70	7.69	8.51	
35,000	40,000		22,842	7.42	855.10	7.36	81.86	4.63	882	32.90	6.97	4.80	882	4.88	32.90	6.97	4.80	6.91	7.65	
40,000	50,000		32,233	10.47	1,438.06	12.37	199.42	11.29	1,090	48.61	10.30	8.60	1,090	6.03	48.61	10.30	8.60	11.85	13.12	
50,000	60,000		18,679	6.07	1,018.31	8.76	182.70	10.34	627	34.36	7.28	7.30	627	3.47	34.36	7.28	7.30	9.42	10.43	
60,000	75,000		13,795	4.48	916.98	7.89	194.24	11.00	435	28.84	6.11	6.92	435	2.41	28.84	6.11	6.92	8.27	9.15	
75,000	100,000		9,479	3.08	809.80	6.97	198.65	11.25	302	25.61	5.42	6.52	302	1.67	25.61	5.42	6.52	6.73	7.46	
100,000	150,000		6,360	2.07	759.44	6.53	206.68	11.70	146	17.64	3.74	5.03	146	0.81	17.64	3.74	5.03	6.57	7.27	
150,000	200,000		2,336	0.76	401.68	3.46	114.36	6.47	64	10.88	2.30	3.02	64	0.35	10.88	2.30	3.02	3.47	3.84	
Over	200,000		3,773	1.23	1,708.08	14.70	459.80	26.03	94	35.51	7.52	9.94	94	0.52	35.51	7.52	9.94	6.85	7.59	
<b>Totals</b>			<b>307,821</b>	<b>100</b>	<b>11,623.12</b>	<b>100</b>	<b>1,766.42</b>	<b>100</b>	<b>18,069</b>	<b>472.16</b>	<b>100</b>	<b>65.66</b>	<b>18,069</b>	<b>100</b>	<b>1,014.74</b>	<b>100</b>	<b>90.32</b>	<b>100</b>	<b>90.32</b>	<b>100</b>

## INCOME TAX 2002

## TABLE IDS1 - continued

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

Range of gross income		Totals					
From	To	Number	% of	Income	% of	Tax	% of
€	€	of cases	total	€m	total	€m	total
-	8,000	349,599	19.16	1,377.96	2.60	1.61	0.02
8,000	10,000	84,290	4.62	758.56	1.43	1.45	0.02
10,000	12,000	82,955	4.55	912.73	1.72	5.12	0.07
12,000	15,000	134,798	7.39	1,823.07	3.43	43.96	0.56
15,000	17,000	86,627	4.75	1,386.03	2.61	55.82	0.71
17,000	20,000	131,677	7.22	2,484.43	4.59	132.62	1.70
20,000	25,000	197,233	10.81	4,423.55	8.33	318.89	4.08
25,000	27,000	68,519	3.75	1,780.12	3.35	148.50	1.90
27,000	30,000	91,676	5.02	2,609.29	4.91	245.71	3.15
30,000	35,000	122,511	6.71	3,967.70	7.47	454.82	5.83
35,000	40,000	95,743	5.25	3,581.05	6.75	482.23	6.18
40,000	50,000	134,873	7.39	6,018.27	11.34	935.53	11.98
50,000	60,000	82,734	4.53	4,518.74	8.51	777.19	9.95
60,000	75,000	67,974	3.72	4,528.02	8.53	884.88	11.33
75,000	100,000	49,023	2.69	4,187.73	7.89	953.64	12.21
100,000	150,000	26,259	1.44	3,112.33	5.86	816.45	10.46
150,000	200,000	7,825	0.43	1,342.85	2.53	377.13	4.83
Over	200,000	10,562	0.58	4,328.30	8.15	1,171.85	15.01
<b>Totals</b>		<b>1,824,878</b>	<b>100</b>	<b>53,090.73</b>	<b>100</b>	<b>7,807.45</b>	<b>100</b>

## INCOME TAX 2002

## 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						
€ -	€ 8,000	€ 10,000	14,915	20.32	5,516	26.79	881	1.18	7,491	10.31	458	12.31	927	13.00	30,188	11.98	107.54	0.84		
8,000	10,000	12,000	4,646	6.33	1,461	7.10	403	0.54	1,962	2.70	140	3.76	342	4.80	8,954	3.55	80.80	0.63		
10,000	12,000	15,000	4,989	6.80	1,427	6.93	524	0.70	2,345	3.23	148	3.98	400	5.61	9,833	3.90	108.23	0.84		
12,000	15,000	17,000	6,790	9.25	1,761	8.55	1,268	1.70	4,248	5.85	275	7.39	660	9.26	15,002	5.96	202.88	1.58		
15,000	17,000	20,000	4,082	5.56	1,049	5.10	1,198	1.61	3,099	4.26	215	5.78	487	6.83	10,130	4.02	161.94	1.26		
17,000	20,000	25,000	5,476	7.46	1,394	6.77	2,275	3.06	4,996	6.87	281	7.55	631	8.85	15,053	5.98	278.61	2.17		
20,000	25,000	27,000	7,246	9.87	1,760	8.55	4,557	6.13	7,250	9.98	421	11.31	850	11.92	22,084	8.77	495.77	3.87		
25,000	27,000	30,000	2,536	3.46	591	2.87	1,976	2.66	2,865	3.94	140	3.76	262	3.67	8,370	3.32	217.53	1.70		
27,000	30,000	35,000	3,687	5.02	839	4.08	2,934	3.94	3,881	5.34	198	5.32	355	4.98	11,894	4.72	338.78	2.64		
30,000	35,000	40,000	4,230	5.76	1,019	4.95	4,836	6.50	5,537	7.62	273	7.33	447	6.27	16,342	6.49	529.84	4.13		
35,000	40,000	40,000	3,108	4.24	661	3.21	4,742	6.37	4,891	6.73	208	5.59	360	5.05	13,970	5.55	523.12	4.08		
40,000	50,000	50,000	3,916	5.34	916	4.45	9,325	12.53	6,695	9.21	292	7.85	436	6.12	21,580	8.57	965.49	7.53		
50,000	60,000	60,000	2,109	2.87	577	2.80	8,797	11.82	3,963	5.45	156	4.19	277	3.88	15,879	6.30	870.13	6.79		
60,000	75,000	75,000	1,835	2.50	450	2.19	8,880	11.94	3,516	4.84	147	3.95	237	3.32	15,065	5.98	1,007.30	7.86		
75,000	100,000	100,000	1,456	1.98	442	2.15	8,272	11.12	2,984	4.11	138	3.71	185	2.59	13,477	5.35	1,158.63	9.04		
100,000	150,000	150,000	1,136	1.55	381	1.85	6,513	8.75	2,751	3.79	98	2.63	146	2.05	11,025	4.38	1,329.33	10.37		
150,000	200,000	200,000	439	0.60	113	0.55	2,744	3.69	1,327	1.83	50	1.34	60	0.84	4,733	1.88	816.09	6.36		
Over 200,000			788	1.07	231	1.12	4,273	5.74	2,870	3.95	84	2.26	68	0.95	8,314	3.30	3,630.09	28.31		
<b>Totals</b>			<b>73,384</b>	<b>100</b>	<b>20,588</b>	<b>100</b>	<b>74,398</b>	<b>100</b>	<b>72,671</b>	<b>100</b>	<b>3,722</b>	<b>100</b>	<b>7,130</b>	<b>100</b>	<b>251,893</b>	<b>100</b>	<b>12,822.10</b>	<b>100.00</b>	<b>2,272.92</b>	<b>100.00</b>

\* 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 2002

## 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				
-	8,000		11,741	21.39	3,836	27.27	731	1.65	6,356	11.92	357	13.95	584	13.35	23,805	13.60				
8,000	10,000		3,815	6.95	1,043	7.41	329	0.74	1,621	3.04	98	3.83	199	4.55	7,105	4.09				
10,000	12,000		4,163	7.58	1,013	7.20	436	0.98	1,971	3.70	114	4.45	254	5.81	7,951	4.58				
12,000	15,000		5,560	10.13	1,304	9.27	1,070	2.41	3,553	6.66	199	7.78	420	9.60	12,106	6.97				
15,000	17,000		3,336	6.08	741	5.27	985	2.22	2,570	4.82	164	6.41	316	7.22	8,112	4.67				
17,000	20,000		4,328	7.88	961	6.83	1,864	4.20	4,026	7.55	213	8.32	418	9.56	11,810	6.80				
20,000	25,000		5,444	9.92	1,210	8.60	3,666	8.26	5,721	10.73	301	11.76	537	12.28	16,879	9.72				
25,000	27,000		1,763	3.21	397	2.82	1,505	3.39	2,161	4.05	103	4.03	170	3.89	6,099	3.51				
27,000	30,000		2,334	4.25	492	3.50	2,162	4.87	2,842	5.33	123	4.81	205	4.69	8,158	4.70				
30,000	35,000		2,954	5.38	651	4.63	3,348	7.55	4,017	7.53	179	6.99	260	5.94	11,409	6.57				
35,000	40,000		2,145	3.91	425	3.02	2,965	6.68	3,346	6.27	124	4.85	213	4.87	9,218	5.31				
40,000	50,000		2,609	4.75	584	4.15	5,285	11.91	4,718	8.85	197	7.70	284	6.04	13,657	7.87				
50,000	60,000		1,328	2.42	338	2.40	4,325	9.75	2,651	4.97	101	3.95	163	3.73	8,906	5.13				
60,000	75,000		1,093	1.99	278	1.98	4,452	10.03	2,217	4.16	87	3.40	141	3.22	8,268	4.76				
75,000	100,000		849	1.55	284	2.02	4,141	9.33	1,683	3.16	71	2.77	99	2.26	7,127	4.11				
100,000	150,000		676	1.23	263	1.87	3,156	7.11	1,423	2.67	49	1.91	72	1.65	5,639	3.25				
150,000	200,000		264	0.48	78	0.55	1,471	3.32	722	1.35	25	0.98	28	0.64	2,868	1.49				
Over 200,000			494	0.90	171	1.22	2,474	5.58	1,738	3.26	54	2.11	31	0.71	4,962	2.86				
<b>Totals</b>			<b>54,896</b>	<b>100</b>	<b>14,069</b>	<b>100</b>	<b>44,365</b>	<b>100</b>	<b>53,336</b>	<b>100</b>	<b>2,559</b>	<b>100</b>	<b>4,374</b>	<b>100</b>	<b>173,599</b>	<b>100</b>	<b>7,633.42</b>	<b>100</b>	<b>1,209.75</b>	<b>100</b>

## INCOME TAX 2002

## 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						
-	8,000		1,796	39.08	948	40.90	73	3.51	919	16.80	86	16.01	305	14.77	4,127	24.18	17.39	2.42	0.87	0.83
8,000	10,000		374	8.14	209	9.02	37	1.78	239	4.37	33	6.15	119	5.76	1,011	5.92	9.10	1.26	0.40	0.38
10,000	12,000		313	6.81	190	8.20	30	1.44	239	4.37	25	4.66	117	5.67	914	5.36	10.05	1.40	0.42	0.40
12,000	15,000		395	8.59	174	7.51	67	3.22	308	5.63	46	8.57	189	9.15	1,179	6.91	15.89	2.21	0.69	0.66
15,000	17,000		197	4.29	109	4.70	50	2.40	192	3.51	33	6.15	133	6.44	714	4.18	11.44	1.59	0.56	0.53
17,000	20,000		206	4.48	113	4.87	84	4.04	332	6.07	39	7.26	166	8.04	940	5.51	17.35	2.41	0.86	0.82
20,000	25,000		266	5.79	129	5.57	141	6.78	401	7.33	53	9.87	233	11.28	1,223	7.17	27.42	3.81	1.57	1.50
25,000	27,000		91	1.98	33	1.42	75	3.61	194	3.55	14	2.61	66	3.20	473	2.77	12.29	1.71	0.71	0.68
27,000	30,000		120	2.61	57	2.46	96	4.62	258	4.72	32	5.96	107	5.18	670	3.93	19.13	2.66	1.37	1.31
30,000	35,000		151	3.29	72	3.11	151	7.26	326	5.96	33	6.15	125	6.05	858	5.03	27.73	3.85	2.36	2.25
35,000	40,000		96	2.09	43	1.86	122	5.87	272	4.97	27	5.03	108	5.23	668	3.91	24.97	3.47	2.50	2.39
40,000	50,000		152	3.31	79	3.41	210	10.10	426	7.79	32	5.96	115	5.57	1,014	5.94	45.12	6.27	5.44	5.19
50,000	60,000		93	2.02	38	1.64	141	6.78	280	5.12	16	2.98	76	3.68	644	3.77	35.40	4.92	4.93	4.70
60,000	75,000		107	2.33	36	1.55	168	8.08	252	4.61	23	4.28	63	3.05	649	3.80	43.39	6.03	7.12	6.80
75,000	100,000		85	1.85	35	1.51	176	8.46	263	4.81	17	3.17	59	2.86	635	3.72	54.57	7.58	10.71	10.22
100,000	150,000		76	1.65	30	1.29	177	8.51	215	3.93	13	2.42	48	2.32	559	3.28	67.55	9.39	14.10	13.46
150,000	200,000		21	0.46	5	0.22	84	4.04	120	2.19	7	1.30	18	0.87	255	1.49	43.87	6.10	9.25	8.83
Over 200,000			57	1.24	18	0.78	198	9.52	234	4.28	8	1.49	18	0.87	533	3.12	237.04	32.93	40.92	39.06
<b>Totals</b>			<b>4,596</b>	<b>100</b>	<b>2,318</b>	<b>100</b>	<b>2,080</b>	<b>100</b>	<b>5,470</b>	<b>100</b>	<b>537</b>	<b>100</b>	<b>2,065</b>	<b>100</b>	<b>17,066</b>	<b>100</b>	<b>719.72</b>	<b>100</b>	<b>104.77</b>	<b>100</b>

## INCOME TAX 2002

## 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						
-	8,000		141,155	25.97	146,309	27.60	3,433	1.38	21,643	8.69	1,654	11.05	7,673	15.88	321,867	19.70	1,282.35	2.87	0.29	0.00
8,000	10,000		29,520	5.43	30,994	5.85	1,322	0.53	5,988	2.40	1,760	11.89	6,570	13.60	76,474	4.66	685.37	1.53	0.35	0.01
10,000	12,000		27,682	5.09	28,979	5.47	1,811	0.73	8,381	3.37	1,287	8.60	5,950	12.32	74,090	4.53	815.16	1.82	3.01	0.05
12,000	15,000		42,598	7.84	46,237	8.72	3,704	1.49	19,798	7.95	1,526	10.19	7,650	15.84	121,513	7.44	1,643.59	3.67	38.95	0.60
15,000	17,000		27,305	5.02	30,627	5.78	3,251	1.31	11,929	4.79	831	5.55	3,858	7.99	77,801	4.76	1,244.92	2.78	51.11	0.79
17,000	20,000		43,102	7.93	47,720	9.00	6,011	2.42	16,704	6.71	1,124	7.51	4,266	8.83	118,927	7.28	2,188.66	4.91	123.67	1.90
20,000	25,000		67,062	12.34	65,822	12.42	12,037	4.85	28,040	11.26	1,615	10.79	4,555	9.43	179,131	10.96	4,017.60	8.98	300.11	4.62
25,000	27,000		22,914	4.22	20,714	3.91	5,919	2.38	10,556	4.24	577	3.85	1,267	2.62	61,947	3.79	1,609.35	3.60	139.30	2.15
27,000	30,000		29,528	5.43	26,951	5.08	9,482	3.82	14,630	5.88	773	5.16	1,484	3.07	82,848	5.07	2,357.81	5.27	230.14	3.54
30,000	35,000		36,437	6.70	30,208	5.70	18,452	7.43	22,409	9.00	1,017	6.79	1,721	3.56	110,244	6.75	3,570.35	7.98	425.75	6.56
35,000	40,000		24,121	4.44	20,249	3.82	20,552	8.28	19,224	7.72	731	4.88	980	2.03	85,857	5.25	3,211.31	7.18	450.18	6.93
40,000	50,000		27,332	5.03	20,999	3.96	42,799	17.24	27,089	10.88	861	5.75	1,122	2.32	120,202	7.36	5,362.70	11.99	866.67	13.35
50,000	60,000		11,810	2.17	7,585	1.43	36,934	14.88	15,748	6.32	510	3.41	597	1.24	73,184	4.48	3,986.39	8.93	713.25	10.99
60,000	75,000		7,119	1.31	3,977	0.75	35,977	14.49	11,326	4.55	325	2.17	333	0.69	59,057	3.61	3,932.70	8.79	799.32	12.31
75,000	100,000		3,451	0.63	1,746	0.33	28,166	11.35	7,533	3.03	214	1.43	151	0.31	41,261	2.52	3,520.86	7.87	837.96	12.91
100,000	150,000		1,566	0.29	704	0.13	12,903	5.20	4,722	1.90	84	0.56	82	0.17	20,061	1.23	2,365.44	5.29	660.81	10.18
150,000	200,000		437	0.08	179	0.03	2,813	1.13	1,494	0.60	32	0.21	27	0.06	4,982	0.30	851.41	1.90	262.62	4.04
Over	200,000		444	0.08	122	0.02	2,645	1.07	1,801	0.72	32	0.21	23	0.05	5,067	0.31	2,071.62	4.63	589.41	9.08
<b>Totals</b>			<b>543,583</b>	<b>100</b>	<b>530,122</b>	<b>100</b>	<b>248,211</b>	<b>100</b>	<b>249,015</b>	<b>100</b>	<b>14,973</b>	<b>100</b>	<b>48,309</b>	<b>100</b>	<b>1,634,213</b>	<b>100</b>	<b>44,737.59</b>	<b>100</b>	<b>6,492.93</b>	<b>100</b>

## INCOME TAX 2002

## 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						
-	8,000		139,777	26.39	145,577	27.68	3,356	1.52	21,427	9.11	1,639	11.42	7,635	16.03	319,411	20.31	1,270.42	3.15	0.26	0.00
8,000	10,000		29,063	5.49	30,785	5.85	1,285	0.58	5,886	2.50	1,771	12.34	6,546	13.75	75,336	4.79	677.76	1.68	0.27	0.00
10,000	12,000		27,169	5.13	28,755	5.47	1,763	0.80	8,246	3.51	1,278	8.91	5,921	12.43	73,122	4.65	804.50	2.00	2.76	0.05
12,000	15,000		41,763	7.88	45,954	8.74	3,573	1.62	19,411	8.25	1,496	10.43	7,599	15.96	119,796	7.62	1,620.18	4.02	38.01	0.69
15,000	17,000		26,756	5.05	30,428	5.79	3,088	1.40	11,592	4.93	813	5.67	3,820	8.02	76,497	4.86	1,224.09	3.04	50.12	0.91
17,000	20,000		42,160	7.96	47,400	9.01	5,684	2.58	16,066	6.83	1,095	7.63	4,219	8.86	116,624	7.41	2,155.83	5.35	121.08	2.19
20,000	25,000		65,526	12.37	65,401	12.44	11,287	5.12	26,912	11.44	1,548	10.79	4,475	9.40	175,149	11.13	3,927.78	9.75	293.49	5.30
25,000	27,000		22,232	4.20	20,553	3.91	5,523	2.51	10,046	4.27	554	3.86	1,241	2.61	60,149	3.82	1,562.59	3.88	135.33	2.45
27,000	30,000		28,295	5.34	26,661	5.07	8,806	4.00	13,849	5.89	730	5.09	1,441	3.03	79,782	5.07	2,270.51	5.64	221.43	4.00
30,000	35,000		35,312	6.67	29,912	5.69	17,115	7.77	21,215	9.02	956	6.66	1,659	3.48	106,169	6.75	3,437.86	8.54	411.32	7.43
35,000	40,000		23,254	4.39	20,056	3.81	18,897	8.58	17,951	7.63	674	4.70	941	1.98	81,773	5.20	3,057.93	7.59	431.36	7.79
40,000	50,000		26,177	4.94	20,746	3.94	38,969	17.69	25,538	10.86	798	5.56	1,065	2.24	113,293	7.20	5,052.78	12.55	822.48	14.86
50,000	60,000		11,122	2.10	7,384	1.40	32,603	14.80	14,716	6.26	471	3.28	559	1.17	66,855	4.25	3,648.61	9.06	657.23	11.88
60,000	75,000		6,484	1.22	3,841	0.73	31,717	14.40	10,279	4.37	288	2.01	300	0.63	52,909	3.36	3,520.72	8.74	719.90	13.01
75,000	100,000		2,929	0.55	1,623	0.31	24,211	10.99	6,495	2.76	164	1.14	124	0.26	35,546	2.26	3,029.10	7.52	724.29	13.09
100,000	150,000		1,182	0.22	616	0.12	9,723	4.41	3,609	1.53	48	0.33	56	0.12	15,234	0.97	1,783.00	4.43	504.81	9.12
150,000	200,000		283	0.05	149	0.03	1,624	0.74	1,009	0.43	14	0.10	13	0.03	3,092	0.20	526.76	1.31	167.29	3.02
Over	200,000		207	0.04	80	0.02	1,044	0.47	903	0.38	10	0.07	4	0.01	2,248	0.14	698.21	1.73	233.08	4.21
<b>Totals</b>			<b>529,691</b>	<b>100</b>	<b>525,921</b>	<b>100</b>	<b>220,258</b>	<b>100</b>	<b>235,150</b>	<b>100</b>	<b>14,347</b>	<b>100</b>	<b>47,618</b>	<b>100</b>	<b>1,572,985</b>	<b>100</b>	<b>40,268.63</b>	<b>100</b>	<b>5,534.53</b>	<b>100</b>

## INCOME TAX 2002

## 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	Income €m	% of total	Tax €m	% of total
-	8,000		1,783	10.75	848	17.82	127	0.39	666	3.63	37	4.40	55	5.88	14.36	0.24	0.07	0.01
8,000	10,000		558	3.36	224	4.71	49	0.15	155	0.85	12	1.43	27	2.89	9.30	0.16	0.11	0.01
10,000	12,000		605	3.65	244	5.13	74	0.22	205	1.12	13	1.55	35	3.74	12.97	0.22	0.30	0.02
12,000	15,000		974	5.87	317	6.66	185	0.56	505	2.75	41	4.88	62	6.63	28.40	0.48	1.08	0.09
15,000	17,000		647	3.90	219	4.60	200	0.61	414	2.26	28	3.33	51	5.45	24.92	0.42	1.16	0.09
17,000	20,000		1,101	6.64	347	7.29	396	1.20	788	4.30	37	4.40	56	5.99	50.62	0.86	2.92	0.24
20,000	25,000		1,766	10.64	466	9.79	889	2.70	1,369	7.46	78	9.29	95	10.16	105.16	1.78	7.38	0.60
25,000	27,000		753	4.54	173	3.64	464	1.41	619	3.37	30	3.57	40	4.28	54.06	0.91	4.40	0.35
27,000	30,000		1,345	8.11	321	6.75	773	2.35	930	5.07	52	6.19	57	6.10	99.04	1.67	9.51	0.77
30,000	35,000		1,289	7.77	337	7.08	1,520	4.61	1,442	7.86	70	8.33	83	8.88	154.13	2.60	16.07	1.30
35,000	40,000		1,015	6.12	215	4.52	1,858	5.64	1,511	8.24	66	7.86	59	6.31	177.39	3.00	20.95	1.69
40,000	50,000		1,372	8.27	290	6.09	4,242	12.87	1,996	10.88	88	10.48	70	7.49	361.43	6.11	49.68	4.01
50,000	60,000		823	4.96	221	4.64	4,777	14.50	1,321	7.20	54	6.43	58	6.20	398.47	6.73	62.30	5.03
60,000	75,000		784	4.73	161	3.38	4,827	14.65	1,357	7.40	51	6.07	47	5.03	484.36	8.18	89.72	7.24
75,000	100,000		648	3.91	151	3.17	4,610	13.99	1,376	7.50	62	7.38	49	5.24	594.05	10.04	130.81	10.56
100,000	150,000		522	3.15	111	2.33	3,932	11.93	1,462	7.97	50	5.95	40	4.28	739.59	12.50	186.75	15.07
150,000	200,000		218	1.31	38	0.80	1,592	4.83	687	3.75	24	2.86	19	2.03	443.54	7.49	120.96	9.76
Over 200,000			388	2.34	75	1.58	2,438	7.40	1,540	8.40	47	5.60	32	3.42	2,167.16	36.61	535.06	43.18
<b>Totals</b>			<b>16,591</b>	<b>100</b>	<b>4,758</b>	<b>100</b>	<b>32,953</b>	<b>100</b>	<b>18,343</b>	<b>100</b>	<b>840</b>	<b>100</b>	<b>935</b>	<b>100</b>	<b>5,918.94</b>	<b>100</b>	<b>1,239.23</b>	<b>100</b>

## INCOME TAX 2002

## TABLE IDS8

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

Range of total income	Single males				Single females				Married couples - both earning				
	From €	To €	Number of cases	% of total	Income €m	% of total	Tax €m	% of total	Number of cases	Income €m	% of total	Tax €m	% of total
-	8,000	160,527	26.62	5.19	628.06	28.00	1.42	5.90	152,998	580.81	28.00	0.68	0.06
8,000	10,000	34,917	5.79	314.22	2.59	1.53	0.09	32,313	290.66	2.95	0.44	0.04	0.04
10,000	12,000	32,666	5.42	358.92	2.96	4.41	0.25	30,212	332.04	3.37	1.88	0.16	0.16
12,000	15,000	48,932	8.11	661.55	5.46	26.59	1.50	47,776	646.10	6.56	18.56	1.55	1.55
15,000	17,000	30,837	5.11	493.66	4.08	30.74	1.73	31,576	505.13	5.13	23.73	1.98	1.98
17,000	20,000	47,411	7.86	876.71	7.24	68.65	3.86	48,922	903.87	9.18	58.40	4.87	4.87
20,000	25,000	72,010	11.94	1,614.64	13.33	157.88	8.88	67,044	1,500.39	15.23	133.42	11.12	11.12
25,000	27,000	24,502	4.06	636.49	5.26	70.60	3.97	21,277	552.66	5.61	57.90	4.83	4.83
27,000	30,000	31,802	5.27	904.65	7.47	110.89	6.24	27,423	779.59	7.91	91.71	7.64	7.64
30,000	35,000	38,291	6.35	1,238.09	10.22	190.96	10.74	30,600	988.84	10.04	148.76	12.40	12.40
35,000	40,000	25,359	4.20	946.53	7.81	179.57	10.10	20,371	760.50	7.72	142.16	11.85	11.85
40,000	50,000	28,531	4.73	1,265.45	10.45	285.65	16.07	20,861	921.20	9.35	204.63	17.06	17.06
50,000	60,000	12,320	2.04	669.88	5.53	174.31	9.81	7,687	417.72	4.24	107.95	9.00	9.00
60,000	75,000	7,645	1.27	506.30	4.18	145.01	8.16	4,083	289.64	2.74	76.94	6.41	6.41
75,000	100,000	3,953	0.66	335.76	2.77	104.74	5.89	1,974	166.87	1.69	51.79	4.32	4.32
100,000	150,000	2,021	0.34	240.04	1.98	80.05	4.50	899	106.56	1.08	35.90	2.99	2.99
150,000	200,000	610	0.10	104.59	0.86	36.63	2.06	252	43.03	0.44	15.30	1.28	1.28
Over 200,000		741	0.12	316.28	2.61	107.98	6.07	241	84.92	0.86	29.57	2.46	2.46
<b>Totals</b>		<b>603,075</b>	<b>100</b>	<b>12,111.83</b>	<b>100</b>	<b>1,777.59</b>	<b>100</b>	<b>546,509</b>	<b>9,850.56</b>	<b>100</b>	<b>1,199.71</b>	<b>100</b>	<b>100</b>
								<b>294,656</b>	<b>16,361.85</b>	<b>100</b>	<b>2,907.76</b>	<b>100</b>	<b>100</b>

## INCOME TAX 2002

## 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 total	Income	% of total	Tax	% of total	Number	% of total	Income	% of total	Tax	% of total	Number	% of total	Income	% of total	Tax	% of total	Number	% of total	Income	% of total	Tax	% of total				
	€	€	of cases		€m		€m		of cases		€m		€m		of cases		€m		€m		of cases		€m		€m					
-	8,000	31,687	10.29	113.33	1.04	2.31	0.13	2,275	12.59	11.48	2.57	0.24	0.37	9,029	16.49	54.33	5.52	0.18	0.20											
8,000	10,000	8,547	2.78	77.32	0.71	0.24	0.01	1,971	10.91	17.74	3.98	0.03	0.04	6,951	12.70	62.19	6.32	0.07	0.07											
10,000	12,000	11,395	3.70	126.21	1.16	0.30	0.02	1,476	8.17	16.15	3.62	0.06	0.09	6,354	11.61	69.83	7.09	0.11	0.12											
12,000	15,000	24,915	8.09	337.52	3.11	1.18	0.07	1,813	10.03	24.35	5.46	0.28	0.43	8,311	15.18	111.46	11.32	1.03	1.14											
15,000	17,000	15,548	5.05	248.50	2.29	1.55	0.09	1,042	5.77	16.67	3.74	0.55	0.83	4,252	7.77	67.95	6.90	2.10	2.32											
17,000	20,000	22,008	7.15	406.84	3.75	5.07	0.29	1,384	7.66	25.51	5.72	1.27	1.94	4,804	8.77	88.39	8.98	4.15	4.60											
20,000	25,000	34,719	11.28	779.94	7.19	21.49	1.22	1,924	10.65	43.03	9.65	3.01	4.58	5,231	9.55	116.57	11.84	7.89	8.73											
25,000	27,000	12,915	4.20	335.49	3.09	14.46	0.82	695	3.85	18.04	4.05	1.56	2.37	1,507	2.75	39.12	3.97	3.19	3.53											
27,000	30,000	17,577	5.71	500.75	4.61	30.11	1.70	937	5.19	26.65	5.98	2.60	3.97	1,780	3.25	50.65	5.14	4.74	5.24											
30,000	35,000	26,278	8.54	852.40	7.85	69.00	3.91	1,197	6.62	38.77	8.70	4.87	7.42	2,037	3.72	65.81	6.68	7.83	8.67											
35,000	40,000	22,645	7.36	847.03	7.80	87.84	4.97	863	4.78	32.19	7.22	5.15	7.84	1,224	2.24	45.73	4.64	6.99	7.73											
40,000	50,000	30,415	9.88	1,355.95	12.49	205.40	11.63	993	5.50	44.29	9.93	8.59	13.09	1,423	2.60	63.13	6.41	11.94	13.22											
50,000	60,000	17,179	5.58	936.82	8.63	183.69	10.40	586	3.24	32.05	7.19	7.43	11.31	776	1.42	42.13	4.28	9.42	10.43											
60,000	75,000	12,446	4.04	827.18	7.62	192.01	10.87	404	2.24	26.88	6.03	7.04	10.72	495	0.90	32.80	3.33	8.19	9.06											
75,000	100,000	8,669	2.82	741.76	6.83	199.61	11.30	249	1.38	21.16	4.75	6.02	9.17	287	0.52	24.47	2.48	6.77	7.49											
100,000	150,000	5,812	1.89	694.50	6.40	210.33	11.91	137	0.76	16.59	3.72	5.26	8.01	166	0.30	19.83	2.01	6.10	6.75											
150,000	200,000	2,077	0.67	356.06	3.28	116.41	6.59	53	0.29	9.20	2.06	2.92	4.45	67	0.12	11.35	1.15	3.61	4.00											
Over 200,000		2,989	0.97	1,316.67	12.13	425.43	24.08	70	0.39	25.07	5.62	8.77	13.36	54	0.10	18.95	1.92	6.02	6.66											
<b>Totals</b>		<b>307,821</b>	<b>100</b>	<b>10,854.26</b>	<b>100</b>	<b>1,766.42</b>	<b>100</b>	<b>18,069</b>	<b>100</b>	<b>445.82</b>	<b>100</b>	<b>65.66</b>	<b>100</b>	<b>54,748</b>	<b>100</b>	<b>984.67</b>	<b>100</b>	<b>90.32</b>	<b>100</b>											

## INCOME TAX 2002

## TABLE IDS8 - continued

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

Range of total income		Totals					
From	To	Number	% of	Income	% of	Tax	% of
€	€	of cases	total	€m	total	€m	total
-	8,000	362,043	19.84	1,410.75	2.79	9.26	0.12
8,000	10,000	86,784	4.76	780.96	1.54	2.50	0.03
10,000	12,000	84,781	4.65	932.74	1.84	6.94	0.09
12,000	15,000	137,474	7.53	1,858.96	3.67	48.05	0.62
15,000	17,000	88,237	4.84	1,411.71	2.79	59.05	0.76
17,000	20,000	133,832	7.33	2,473.90	4.89	138.71	1.78
20,000	25,000	198,650	10.89	4,454.38	8.80	331.92	4.25
25,000	27,000	68,792	3.77	1,787.16	3.53	155.28	1.99
27,000	30,000	91,869	5.03	2,614.52	5.17	258.22	3.31
30,000	35,000	120,849	6.62	3,914.02	7.73	471.99	6.05
35,000	40,000	94,537	5.18	3,535.39	6.99	499.87	6.40
40,000	50,000	130,916	7.17	5,838.63	11.54	956.79	12.25
50,000	60,000	79,511	4.36	4,342.28	8.58	791.72	10.14
60,000	75,000	63,162	3.46	4,206.33	8.31	884.44	11.33
75,000	100,000	44,975	2.46	3,841.36	7.59	947.78	12.14
100,000	150,000	23,543	1.29	2,792.93	5.52	810.33	10.38
150,000	200,000	6,839	0.37	1,170.85	2.31	377.75	4.84
Over	200,000	8,084	0.44	3,242.11	6.41	1,066.85	13.54
<b>Totals</b>		<b>1,824,878</b>	<b>100</b>	<b>50,608.99</b>	<b>100</b>	<b>7,807.45</b>	<b>100</b>

## INCOME TAX 2002

## 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	Income €m	% of total	Tax €m	% of total		
-	8,000		19,690	26.83	6,211	30.17	1,796	2.41	9,851	13.56	558	14.99	1,084	15.20	15.56	135.86	7.59	0.33		
8,000	10,000		5,753	7.84	1,550	7.53	682	0.92	2,530	3.48	176	4.73	391	5.48	4.40	99.87	2.17	0.10		
10,000	12,000		5,370	7.32	1,417	6.88	820	1.10	3,032	4.17	200	5.37	447	6.27	4.48	124.16	3.83	0.17		
12,000	15,000		6,947	9.47	1,766	8.58	1,920	2.58	5,270	7.25	329	8.84	743	10.42	6.74	229.61	8.70	0.38		
15,000	17,000		3,894	5.31	1,017	4.94	1,645	2.21	3,792	5.22	228	6.13	473	6.63	4.39	176.60	7.67	0.34		
17,000	20,000		4,970	6.77	1,345	6.53	3,233	4.35	5,711	7.86	303	8.14	606	8.50	6.42	288.78	14.87	0.65		
20,000	25,000		6,427	8.76	1,670	8.11	5,552	7.46	7,514	10.34	396	10.64	820	11.50	8.88	501.85	33.25	1.46		
25,000	27,000		2,308	3.15	576	2.80	2,149	2.89	2,833	3.90	140	3.76	261	3.66	3.28	214.74	16.90	0.74		
27,000	30,000		3,556	4.85	855	4.15	3,178	4.27	3,634	5.00	208	5.59	347	4.87	4.68	335.03	31.56	1.39		
30,000	35,000		3,261	4.44	884	4.29	4,986	6.70	5,192	7.14	246	6.61	430	6.03	5.95	486.41	52.13	2.29		
35,000	40,000		2,366	3.22	617	3.00	4,916	6.61	4,757	6.55	176	4.73	310	4.35	5.22	491.67	61.08	2.69		
40,000	50,000		2,899	3.95	802	3.90	9,594	12.90	5,176	7.12	218	5.86	373	5.23	7.57	851.72	127.21	5.60		
50,000	60,000		1,569	2.14	507	2.46	8,786	11.81	2,862	3.94	130	3.49	245	3.44	5.60	772.87	132.16	5.81		
60,000	75,000		1,450	1.98	392	1.90	7,666	10.30	2,545	3.50	122	3.28	211	2.96	4.92	828.01	172.31	7.58		
75,000	100,000		1,142	1.56	400	1.94	6,776	9.11	2,351	3.24	98	2.63	172	2.41	4.34	940.92	233.75	10.28		
100,000	150,000		874	1.19	299	1.45	5,387	7.24	2,347	3.23	93	2.50	111	1.56	3.62	1,102.30	317.34	13.96		
150,000	200,000		355	0.48	109	0.53	2,235	3.00	1,086	1.49	38	1.02	54	0.76	1.54	665.98	210.89	9.28		
Over 200,000			553	0.75	171	0.83	3,077	4.14	2,188	3.01	63	1.69	52	0.73	2.42	2,631.11	839.51	36.94		
<b>Totals</b>			<b>73,384</b>	<b>100</b>	<b>20,588</b>	<b>100</b>	<b>74,398</b>	<b>100</b>	<b>72,671</b>	<b>100</b>	<b>3,722</b>	<b>100</b>	<b>7,130</b>	<b>100</b>	<b>251,893</b>	<b>100</b>	<b>10,887.51</b>	<b>100</b>	<b>2,272.92</b>	<b>100</b>

\* 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 2002

## 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							
-	8,000		16,077	29.29	4,406	31.32	1,399	3.15	8,316	15.59	445	17.39	703	16.07	31,346	18.06	105.18	1.71	3.49	0.29	
8,000	10,000		4,924	8.97	1,127	8.01	587	1.32	2,141	4.01	128	5.00	237	5.42	9,144	5.27	82.38	1.34	1.54	0.13	
10,000	12,000		4,558	8.30	1,022	7.26	717	1.62	2,624	4.92	161	6.29	302	6.90	9,384	5.41	103.21	1.68	3.04	0.25	
12,000	15,000		5,721	10.42	1,306	9.28	1,667	3.76	4,528	8.49	256	10.00	488	11.16	13,966	8.04	188.81	3.07	6.82	0.56	
15,000	17,000		3,172	5.78	717	5.10	1,412	3.18	3,211	6.02	171	6.68	297	6.79	8,980	5.17	143.56	2.33	5.98	0.49	
17,000	20,000		3,800	6.92	925	6.57	2,735	6.16	4,705	8.82	230	8.99	398	9.10	12,793	7.37	236.21	3.84	11.13	0.92	
20,000	25,000		4,627	8.43	1,117	7.94	4,565	10.29	5,952	11.16	279	10.90	521	11.91	17,061	9.83	392.07	6.21	24.09	1.99	
25,000	27,000		1,502	2.74	369	2.62	1,638	3.69	2,141	4.01	97	3.79	166	3.80	5,913	3.41	153.59	2.50	11.61	0.96	
27,000	30,000		2,186	3.98	514	3.65	2,334	5.26	2,598	4.87	129	5.04	201	4.60	7,962	4.59	226.43	3.68	20.59	1.70	
30,000	35,000		2,040	3.72	543	3.86	3,407	7.68	3,662	6.87	147	5.74	246	5.62	10,045	5.79	325.55	5.29	34.01	2.81	
35,000	40,000		1,409	2.57	383	2.72	3,073	6.93	3,196	5.99	108	4.22	166	3.80	8,335	4.80	311.31	5.06	37.94	3.14	
40,000	50,000		1,683	3.07	491	3.49	5,421	12.22	3,269	6.13	135	5.28	212	4.85	11,211	6.46	499.86	8.13	74.55	6.16	
50,000	60,000		833	1.52	280	1.99	4,142	9.34	1,607	3.01	75	2.93	132	3.02	7,069	4.07	386.69	6.29	66.75	5.52	
60,000	75,000		784	1.43	230	1.63	3,420	7.71	1,338	2.51	60	2.34	123	2.81	5,955	3.43	397.28	6.46	83.61	6.91	
75,000	100,000		582	1.06	252	1.79	2,872	6.47	1,122	2.10	37	1.45	86	1.97	4,951	2.85	425.80	6.92	106.36	8.79	
100,000	150,000		479	0.87	191	1.36	2,277	5.13	1,106	2.07	45	1.76	52	1.19	4,150	2.39	503.78	8.19	145.85	12.06	
150,000	200,000		195	0.36	72	0.51	1,101	2.48	563	1.06	18	0.70	22	0.50	1,971	1.14	339.18	5.51	107.28	8.87	
Over	200,000		324	0.59	124	0.88	1,598	3.60	1,257	2.36	38	1.48	22	0.50	3,363	1.94	1,339.48	21.78	465.12	38.45	
<b>Totals</b>			<b>54,896</b>	<b>100</b>	<b>14,069</b>	<b>100</b>	<b>44,365</b>	<b>100</b>	<b>53,336</b>	<b>100</b>	<b>2,559</b>	<b>100</b>	<b>4,374</b>	<b>100</b>	<b>173,599</b>	<b>100</b>	<b>6,150.38</b>	<b>100</b>	<b>1,209.75</b>	<b>100</b>	<b>1,209.75</b>

## INCOME TAX 2002

## 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							
-	8,000		2,149	46.76	1,050	45.30	142	6.83	1,233	22.54	337	16.32	5,001	29.30							
8,000	10,000		363	7.90	215	9.28	51	2.45	269	4.92	130	6.30	1,067	6.25							
10,000	12,000		280	6.09	167	7.20	40	1.92	256	4.68	117	5.67	888	5.20							
12,000	15,000		361	7.85	174	7.51	89	4.28	327	5.98	203	9.83	1,197	7.01							
15,000	17,000		164	3.57	97	4.18	50	2.40	216	3.95	138	6.68	704	4.13							
17,000	20,000		205	4.46	107	4.62	96	4.62	333	6.09	160	7.75	941	5.51							
20,000	25,000		225	4.90	119	5.13	173	8.32	401	7.33	220	10.65	1,187	6.96							
25,000	27,000		93	2.02	35	1.51	83	3.99	188	3.44	68	3.29	485	2.84							
27,000	30,000		131	2.85	52	2.24	113	5.43	238	4.35	103	4.99	671	3.93							
30,000	35,000		121	2.63	60	2.59	144	6.92	312	5.70	120	5.81	790	4.63							
35,000	40,000		81	1.76	39	1.68	119	5.72	256	4.68	108	5.23	625	3.66							
40,000	50,000		117	2.55	69	2.98	193	9.28	391	7.15	99	4.79	895	5.24							
50,000	60,000		75	1.63	32	1.38	163	7.84	233	4.26	80	3.87	598	3.50							
60,000	75,000		66	1.44	28	1.21	147	7.07	201	3.67	58	2.81	525	3.08							
75,000	100,000		64	1.39	34	1.47	150	7.21	218	3.99	59	2.86	538	3.15							
100,000	150,000		55	1.20	23	0.99	153	7.36	173	3.16	33	1.60	451	2.64							
150,000	200,000		16	0.35	6	0.26	66	3.17	89	1.63	19	0.92	201	1.18							
Over 200,000			30	0.65	11	0.47	108	5.19	136	2.49	13	0.63	302	1.77							
<b>Totals</b>			<b>4,596</b>	<b>100</b>	<b>2,318</b>	<b>100</b>	<b>2,080</b>	<b>100</b>	<b>5,470</b>	<b>100</b>	<b>537</b>	<b>100</b>	<b>2,065</b>	<b>100</b>	<b>17,066</b>	<b>100</b>	<b>557.60</b>	<b>100</b>	<b>104.77</b>	<b>100</b>	<b>33.89</b>

## INCOME TAX 2002

## 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				
-	8,000		142,301	26.18	147,542	27.83	3,986	1.61	22,138	8.89	1,740	11.62	7,989	16.54	325,696	19.93	1,287.42	2.93	4.62	0.07
8,000	10,000		29,630	5.45	30,971	5.84	1,447	0.58	6,137	2.46	1,804	12.05	6,584	13.63	76,573	4.69	688.99	1.57	0.53	0.01
10,000	12,000		27,828	5.12	29,023	5.47	1,921	0.77	8,515	3.42	1,287	8.60	5,935	12.29	74,509	4.56	819.74	1.87	3.44	0.05
12,000	15,000		42,850	7.88	46,296	8.73	3,971	1.60	20,060	8.06	1,514	10.11	7,620	15.77	122,311	7.48	1,654.04	3.77	40.44	0.62
15,000	17,000		27,501	5.06	30,762	5.80	3,520	1.42	12,121	4.87	832	5.56	3,817	7.90	78,553	4.81	1,256.90	2.86	52.47	0.81
17,000	20,000		43,406	7.99	47,890	9.03	6,472	2.61	16,970	6.81	1,114	7.44	4,246	8.79	120,098	7.35	2,220.34	5.06	126.59	1.95
20,000	25,000		67,158	12.35	65,808	12.41	12,984	5.23	28,366	11.39	1,596	10.66	4,490	9.29	180,402	11.04	4,045.75	9.22	306.09	4.71
25,000	27,000		22,907	4.21	20,873	3.94	6,175	2.49	10,566	4.25	580	3.87	1,273	2.64	62,394	3.82	1,620.99	3.69	142.77	2.20
27,000	30,000		29,485	5.42	26,857	5.07	9,903	3.99	14,741	5.92	774	5.17	1,476	3.06	83,236	5.09	2,368.95	5.40	235.95	3.63
30,000	35,000		36,130	6.65	29,997	5.66	18,895	7.61	22,304	8.96	1,017	6.79	1,671	3.46	110,014	6.73	3,562.94	8.12	435.43	6.71
35,000	40,000		23,869	4.39	19,949	3.76	20,883	8.41	19,193	7.71	733	4.90	950	1.97	85,577	5.24	3,200.71	7.29	459.11	7.07
40,000	50,000		26,731	4.92	20,301	3.83	43,079	17.36	26,755	10.74	832	5.56	1,112	2.30	118,810	7.27	5,298.92	12.07	876.40	13.50
50,000	60,000		11,412	2.10	7,375	1.39	36,658	14.77	15,339	6.16	496	3.31	584	1.17	71,844	4.40	3,922.72	8.94	719.13	11.08
60,000	75,000		6,795	1.25	3,825	0.72	34,522	13.91	10,907	4.38	319	2.13	314	0.65	56,682	3.47	3,773.95	8.60	793.39	12.22
75,000	100,000		3,307	0.61	1,688	0.32	26,821	10.81	7,329	2.94	199	1.33	142	0.29	39,486	2.42	3,369.36	7.67	830.23	12.79
100,000	150,000		1,487	0.27	685	0.13	12,078	4.87	4,533	1.82	78	0.52	81	0.17	18,942	1.16	2,234.71	5.09	649.63	10.01
150,000	200,000		399	0.07	174	0.03	2,613	1.05	1,425	0.57	30	0.20	26	0.05	4,667	0.29	797.34	1.82	260.48	4.01
Over 200,000			387	0.07	106	0.02	2,283	0.92	1,596	0.64	28	0.19	19	0.04	4,419	0.27	1,777.23	4.05	556.23	8.57
<b>Totals</b>			<b>543,583</b>	<b>100</b>	<b>530,122</b>	<b>100</b>	<b>248,211</b>	<b>100</b>	<b>249,015</b>	<b>100</b>	<b>14,973</b>	<b>100</b>	<b>48,309</b>	<b>100</b>	<b>1,634,213</b>	<b>100</b>	<b>43,901.01</b>	<b>100</b>	<b>6,492.93</b>	<b>100</b>

## INCOME TAX 2002

## 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				
-	8,000	140,837	2659	27.91	146,787	27.91	3,731	1.69	21,836	9.29	1,717	11.97	7,945	16.68	322,853	20.52	1,274.89	3.21	1.67	0.03
8,000	10,000	29,164	5.51	30,763	5.85	1,403	0.64	6,017	2.56	1,795	12.51	6,560	13.78	75,702	4.81	681.09	1.71	0.33	0.01	
10,000	12,000	27,296	5.15	28,795	5.48	1,858	0.84	8,363	3.56	1,276	8.89	5,907	12.40	73,495	4.67	808.58	2.04	3.10	0.06	
12,000	15,000	41,985	7.93	46,010	8.75	3,807	1.73	19,645	8.35	1,484	10.34	7,588	15.89	120,499	7.66	1,629.36	4.10	39.35	0.71	
15,000	17,000	26,943	5.09	30,559	5.81	3,337	1.52	11,756	5.00	814	5.67	3,779	7.94	77,188	4.91	1,235.10	3.11	51.38	0.93	
17,000	20,000	42,441	8.01	47,577	9.05	6,070	2.76	16,297	6.93	1,081	7.53	4,198	8.82	117,664	7.48	2,175.11	5.48	123.83	2.24	
20,000	25,000	65,683	12.38	65,374	12.43	12,170	5.53	27,205	11.57	1,528	10.65	4,411	9.26	176,271	11.21	3,952.52	9.95	298.67	5.40	
25,000	27,000	22,194	4.19	20,701	3.94	5,747	2.61	10,082	4.29	555	3.87	1,246	2.62	60,525	3.85	1,572.42	3.96	138.38	2.50	
27,000	30,000	28,246	5.33	26,568	5.05	9,172	4.16	13,943	5.93	729	5.08	1,433	3.01	80,091	5.09	2,279.49	5.74	226.66	4.10	
30,000	35,000	35,030	6.61	29,716	5.65	17,460	7.93	21,086	8.97	951	6.63	1,607	3.37	105,850	6.73	3,427.61	8.63	419.86	7.59	
35,000	40,000	22,993	4.34	19,754	3.76	19,159	8.70	17,888	7.61	687	4.79	914	1.92	81,395	5.17	3,043.72	7.66	438.79	7.93	
40,000	50,000	25,632	4.84	20,059	3.81	39,099	17.75	25,239	10.73	775	5.40	1,050	2.21	111,854	7.11	4,986.91	12.55	829.59	14.99	
50,000	60,000	10,751	2.03	7,180	1.37	32,177	14.61	14,317	6.09	456	3.18	531	1.12	65,412	4.16	3,569.41	8.99	659.56	11.92	
60,000	75,000	6,195	1.17	3,691	0.70	30,423	13.81	9,901	4.21	282	1.97	284	0.60	50,776	3.23	3,378.32	8.51	712.13	12.87	
75,000	100,000	2,811	0.53	1,574	0.30	23,067	10.47	6,318	2.69	151	1.05	115	0.24	34,036	2.16	2,900.44	7.30	714.03	12.90	
100,000	150,000	1,147	0.22	600	0.11	9,121	4.14	3,465	1.47	44	0.31	55	0.12	14,432	0.92	1,690.63	4.26	492.99	8.91	
150,000	200,000	255	0.05	143	0.03	1,545	0.70	991	0.42	15	0.10	13	0.03	2,962	0.19	504.88	1.27	166.86	3.01	
Over 200,000		188	0.04	70	0.01	912	0.41	801	0.34	7	0.05	2	0.00	1,980	0.13	611.00	1.54	217.34	3.93	
<b>Totals</b>		<b>529,691</b>	<b>100</b>	<b>525,921</b>	<b>100</b>	<b>220,258</b>	<b>100</b>	<b>235,150</b>	<b>100</b>	<b>14,347</b>	<b>100</b>	<b>47,618</b>	<b>100</b>	<b>1,572,985</b>	<b>100</b>	<b>39,721.48</b>	<b>100</b>	<b>5,534.53</b>	<b>100</b>	

## INCOME TAX 2002

## 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	Income €m	% of total	Tax €m	% of total
-	8,000		2,074	12.50	889	18.68	438	1.33	946	5.16	51	6.07	68	7.27	15.85	0.30	4.62	0.37
8,000	10,000		593	3.57	224	4.71	61	0.19	200	1.09	11	1.31	29	3.10	10.12	0.19	0.25	0.02
10,000	12,000		634	3.82	252	5.30	95	0.29	239	1.30	21	2.50	35	3.74	14.06	0.27	0.45	0.04
12,000	15,000		1,038	6.26	321	6.75	231	0.70	557	3.04	45	5.36	66	7.06	30.72	0.58	1.36	0.11
15,000	17,000		663	4.00	227	4.77	248	0.75	490	2.67	28	3.33	48	5.13	27.21	0.52	1.38	0.11
17,000	20,000		1,141	6.88	345	7.25	512	1.55	883	4.81	43	5.12	57	6.10	55.31	1.05	3.37	0.27
20,000	25,000		1,793	10.81	484	10.17	1,035	3.14	1,442	7.86	80	9.52	96	10.27	111.18	2.12	8.69	0.70
25,000	27,000		789	4.76	190	3.99	510	1.55	624	3.40	31	3.69	36	3.85	56.64	1.08	5.03	0.41
27,000	30,000		1,395	8.41	321	6.75	871	2.64	961	5.24	55	6.55	60	6.42	104.21	1.98	10.85	0.88
30,000	35,000		1,254	7.56	311	6.54	1,665	5.05	1,467	8.00	71	8.45	84	8.98	157.62	3.00	17.97	1.45
35,000	40,000		985	5.94	209	4.39	1,970	5.98	1,588	8.66	60	7.14	54	5.78	182.57	3.47	23.33	1.88
40,000	50,000		1,249	7.53	276	5.80	4,500	13.66	1,938	10.57	80	9.52	80	8.56	384.15	6.93	54.33	4.38
50,000	60,000		763	4.60	223	4.69	5,014	15.22	1,267	6.91	51	6.07	53	5.67	404.82	7.70	68.27	5.51
60,000	75,000		718	4.33	147	3.09	4,655	14.13	1,248	6.80	47	5.60	43	4.60	459.37	8.74	94.17	7.60
75,000	100,000		597	3.60	139	2.92	4,316	13.10	1,298	7.08	58	6.90	47	5.03	555.67	10.57	136.69	11.03
100,000	150,000		438	2.64	102	2.14	3,575	10.85	1,366	7.45	49	5.83	35	3.74	673.09	12.81	192.15	15.51
150,000	200,000		177	1.07	39	0.82	1,374	4.17	607	3.31	20	2.38	18	1.93	383.90	7.31	120.79	9.75
Over	200,000		290	1.75	59	1.24	1,883	5.71	1,222	6.66	39	4.64	26	2.78	1,648.53	31.37	495.55	39.99
<b>Totals</b>			<b>16,591</b>	<b>100</b>	<b>4,758</b>	<b>100</b>	<b>32,953</b>	<b>100</b>	<b>18,343</b>	<b>100</b>	<b>840</b>	<b>100</b>	<b>935</b>	<b>100</b>	<b>5,255.02</b>	<b>100</b>	<b>1,239.23</b>	<b>100</b>

## INCOME TAX 2002

## 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
€	€			€m				€m				€m	
-	8,000	2,213	3.17	0.84	2.75	2,389	3.26	0.94	2.99	1,002	0.69	0.47	0.67
8,000	10,000	917	1.31	0.33	1.09	1,152	1.57	0.44	1.40	343	0.24	0.14	0.20
10,000	12,000	1,088	1.53	0.38	1.24	1,414	1.93	0.53	1.71	439	0.30	0.17	0.25
12,000	15,000	2,196	3.14	0.79	2.61	2,967	4.05	1.13	3.61	956	0.66	0.37	0.52
15,000	17,000	1,823	2.61	0.68	2.23	2,618	3.57	0.99	3.16	929	0.64	0.37	0.53
17,000	20,000	3,623	5.19	1.41	4.63	5,557	7.58	2.15	6.87	2,065	1.43	0.81	1.15
20,000	25,000	7,837	11.22	3.15	10.36	10,609	14.48	4.38	14.01	4,819	3.33	1.92	2.71
25,000	27,000	3,697	5.29	1.58	5.18	4,585	6.26	1.97	6.31	2,468	1.71	0.99	1.39
27,000	30,000	5,954	8.52	2.58	8.47	6,717	9.17	2.94	9.41	4,246	2.94	1.76	2.49
30,000	35,000	9,311	13.33	4.18	13.75	9,750	13.31	4.39	14.03	8,899	6.16	3.83	5.41
35,000	40,000	7,673	10.98	3.53	11.62	8,089	11.05	3.70	11.84	10,834	7.50	4.85	6.85
40,000	50,000	10,904	15.61	5.14	16.91	9,725	13.27	4.24	13.56	25,412	17.58	11.98	16.92
50,000	60,000	5,596	8.01	2.63	8.65	3,745	5.11	1.70	5.44	23,930	16.56	11.80	16.67
60,000	75,000	3,589	5.11	1.67	5.50	2,196	3.00	1.00	3.20	24,193	16.74	12.63	17.84
75,000	100,000	1,917	2.74	0.88	2.88	1,071	1.46	0.49	1.58	19,851	13.74	10.59	14.96
100,000	150,000	965	1.38	0.42	1.37	466	0.64	0.19	0.61	9,575	6.63	5.42	7.65
150,000	200,000	284	0.41	0.11	0.37	126	0.17	0.05	0.17	2,341	1.62	1.36	1.92
Over 200,000		304	0.44	0.12	0.40	88	0.12	0.04	0.11	2,225	1.54	1.34	1.89
<b>Totals</b>		<b>69,851</b>	<b>100</b>	<b>30.41</b>	<b>100</b>	<b>73,274</b>	<b>100</b>	<b>31.29</b>	<b>100</b>	<b>144,527</b>	<b>100</b>	<b>70.80</b>	<b>100</b>
										<b>85,684</b>	<b>100</b>	<b>39.81</b>	<b>100</b>

## INCOME TAX 2002

## TABLE IDS15 - continued

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

Range of total income	Widowers						Widows			Totals				
	From	To	Number of cases	% of total	Reduction in tax	% of total	Number of cases	% of total	Reduction in tax	% of total	Number of cases	% of total	Reduction in tax	% of total
	€	€												
-	8,000		34	3.25	0.01	3.61	32	1.82	0.01	2.04	8,096	2.15	3.33	1.92
8,000	10,000		19	1.81	0.00	0.96	50	2.84	0.01	2.01	3,246	0.86	1.21	0.70
10,000	12,000		29	2.77	0.01	3.52	48	2.72	0.01	2.02	4,076	1.08	1.52	0.88
12,000	15,000		46	4.39	0.01	4.15	138	7.83	0.04	7.00	8,602	2.29	3.21	1.85
15,000	17,000		38	3.63	0.01	3.74	92	5.22	0.02	4.57	7,386	1.96	2.81	1.62
17,000	20,000		57	5.44	0.01	4.00	145	8.23	0.03	6.80	14,966	3.98	5.79	3.34
20,000	25,000		89	8.50	0.02	7.42	257	14.59	0.06	12.27	30,873	8.21	12.42	7.17
25,000	27,000		44	4.20	0.01	4.27	96	5.45	0.03	5.38	14,133	3.76	5.89	3.40
27,000	30,000		55	5.25	0.02	4.61	137	7.78	0.04	7.63	22,306	5.93	9.48	5.48
30,000	35,000		101	9.65	0.03	9.94	215	12.20	0.07	13.47	37,570	9.99	16.63	9.60
35,000	40,000		95	9.07	0.03	9.67	127	7.21	0.04	7.65	35,957	9.56	16.34	9.44
40,000	50,000		136	12.99	0.04	12.70	191	10.84	0.06	12.35	60,318	16.04	28.02	16.18
50,000	60,000		102	9.74	0.03	10.10	112	6.36	0.04	7.29	42,244	11.23	20.60	11.90
60,000	75,000		89	8.50	0.03	9.06	68	3.86	0.02	4.09	36,770	9.78	18.88	10.90
75,000	100,000		57	5.44	0.02	5.45	28	1.59	0.01	2.25	27,563	7.33	14.65	8.46
100,000	150,000		30	2.87	0.01	3.12	18	1.02	0.01	2.29	14,155	3.76	7.89	4.56
150,000	200,000		11	1.05	0.00	0.98	6	0.34	0.00	0.52	3,834	1.02	2.16	1.25
Over	200,000		15	1.43	0.01	2.88	2	0.11	0.00	0.38	4,050	1.08	2.34	1.35
<b>Totals</b>			<b>1,047</b>	<b>100</b>	<b>0.33</b>	<b>100</b>	<b>1,762</b>	<b>100</b>	<b>0.51</b>	<b>100</b>	<b>376,145</b>	<b>100</b>	<b>173.15</b>	<b>100</b>

## INCOME TAX 2002

## TABLE IDS16

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

Range of taxable income	Single males						Single females						Married couples - both earning					
	From	To	Number	% of total	Income	% of total	Number	% of total	Income	% of total	Tax	% of total	Number	% of total	Income	% of total	Tax	% of total
	€	€	of cases		€m		of cases		€m		€m		of cases		€m		€m	
-	8,000	147,079	25.05	4.99	599.75	1.89	147,992	27.40	571.83	5.84	1.02	0.08	3,055	1.06	14.16	0.09	0.63	0.02
8,000	10,000	34,301	5.84	2.57	308.66	1.48	32,127	5.95	289.01	2.95	0.40	0.03	1,111	0.39	10.03	0.06	0.05	0.00
10,000	12,000	32,010	5.45	2.93	351.69	4.34	30,089	5.57	330.65	3.38	1.89	0.16	2,052	0.72	22.82	0.14	0.09	0.00
12,000	15,000	48,337	8.23	5.44	653.89	26.67	47,456	8.79	642.12	6.56	18.76	1.56	5,143	1.79	70.02	0.43	0.24	0.01
15,000	17,000	30,840	5.25	4.11	493.73	30.84	31,764	5.88	508.11	5.19	24.04	2.00	4,559	1.59	73.04	0.45	0.26	0.01
17,000	20,000	47,426	8.08	7.30	877.00	68.81	49,091	9.09	906.98	9.27	58.93	4.91	8,618	3.00	159.86	0.99	1.02	0.04
20,000	25,000	72,024	12.26	13.44	1,615.02	158.35	66,925	12.39	1,497.69	15.30	134.16	11.18	16,526	5.76	372.55	2.31	8.08	0.28
25,000	27,000	24,511	4.17	636.74	5.30	70.80	21,275	3.94	552.62	5.65	58.35	4.86	7,581	2.64	197.38	1.22	7.70	0.26
27,000	30,000	31,801	5.42	904.50	7.53	111.20	27,297	5.05	775.97	7.93	92.08	7.67	12,458	4.34	355.31	2.20	18.60	0.64
30,000	35,000	38,252	6.51	1,236.73	10.29	191.55	30,400	5.63	982.32	10.04	149.32	12.45	22,534	7.85	733.10	4.55	51.21	1.76
35,000	40,000	25,354	4.32	946.29	7.87	180.25	20,251	3.75	755.82	7.72	142.49	11.88	24,320	8.48	912.53	5.66	79.67	2.74
40,000	50,000	28,413	4.84	1,260.19	10.49	285.93	20,571	3.81	907.98	9.28	203.56	16.97	48,963	17.07	2,200.48	13.64	244.22	8.40
50,000	60,000	12,256	2.09	666.29	5.54	174.74	7,587	1.40	412.26	4.21	107.73	8.98	40,990	14.29	2,244.61	13.92	312.42	10.74
60,000	75,000	7,489	1.28	495.80	4.13	143.93	3,989	0.74	263.35	2.69	76.16	6.35	37,877	13.20	2,529.14	15.68	459.12	15.79
75,000	100,000	3,877	0.66	329.31	2.74	104.38	1,901	0.35	160.50	1.64	50.79	4.23	29,467	10.27	2,518.12	15.61	579.76	19.94
100,000	150,000	1,959	0.33	232.51	1.93	79.28	890	0.16	105.00	1.07	35.92	2.99	14,132	4.93	1,670.07	10.35	469.66	16.15
150,000	200,000	605	0.10	103.54	0.86	36.88	253	0.05	43.29	0.44	15.57	1.30	3,706	1.29	633.94	3.93	203.54	7.00
Over	200,000	709	0.12	305.51	2.54	106.29	226	0.04	80.41	0.82	28.55	2.38	3,808	1.33	1,411.69	8.75	471.49	16.21
<b>Totals</b>		<b>587,243</b>	<b>100</b>	<b>12,017.17</b>	<b>100</b>	<b>1,777.59</b>	<b>540,084</b>	<b>100</b>	<b>9,785.91</b>	<b>100</b>	<b>1,199.71</b>	<b>100</b>	<b>286,900</b>	<b>100</b>	<b>16,128.84</b>	<b>100</b>	<b>2,907.76</b>	<b>100</b>

## INCOME TAX 2002

## TABLE IDS16 - continued

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

Range of taxable income	Married couples - one earning										Widowers					Widows				
	From	To	Number	% of total	Income	% of total	Tax	% of total	Number	% of total	Income	% of total	Tax	% of total	Number	% of total	Income	% of total	Tax	% of total
	€	€	of cases		€m		€m		of cases		€m		€m		of cases		€m		€m	
-	8,000	21,307	7.57	0.80	83.35	0.20	3.53	0.20	1,637	9.79	9.26	2.14	0.11	0.17	7,705	15.06	49.06	5.21	0.40	0.44
8,000	10,000	5,763	2.04	0.50	52.05	0.01	0.12	0.01	1,731	10.35	15.59	3.61	0.02	0.03	6,335	12.38	56.63	6.02	0.05	0.06
10,000	12,000	9,689	3.44	1.03	107.84	0.01	0.16	0.01	1,250	7.48	13.67	3.16	0.05	0.07	5,723	11.19	62.88	6.68	0.10	0.11
12,000	15,000	23,570	8.37	3.06	319.44	0.06	0.98	0.06	1,678	10.04	22.66	5.24	0.27	0.42	7,878	15.40	106.04	11.27	1.05	1.16
15,000	17,000	14,802	5.26	2.27	236.55	0.08	1.49	0.08	1,050	6.28	16.79	3.88	0.56	0.85	4,208	8.23	67.26	7.15	2.13	2.36
17,000	20,000	20,794	7.38	3.68	384.46	0.29	5.07	0.29	1,378	8.24	25.44	5.88	1.30	1.97	4,743	9.27	87.27	9.27	4.20	4.65
20,000	25,000	29,100	10.33	6.26	652.62	1.23	21.72	1.23	1,902	11.38	42.54	9.84	3.05	4.64	5,129	10.03	114.32	12.15	7.95	8.80
25,000	27,000	11,610	4.12	2.90	302.18	0.83	14.70	0.83	701	4.19	18.20	4.21	1.59	2.42	1,450	2.83	37.64	4.00	3.16	3.50
27,000	30,000	17,515	6.22	4.78	498.98	1.72	30.46	1.72	910	5.44	25.88	5.99	2.57	3.91	1,733	3.39	49.30	5.24	4.78	5.29
30,000	35,000	26,312	9.34	8.18	853.39	3.96	69.91	3.96	1,194	7.14	38.67	8.94	4.94	7.52	1,975	3.86	63.82	6.78	7.94	8.79
35,000	40,000	22,655	8.04	8.12	847.29	5.05	89.20	5.05	840	5.02	31.30	7.24	5.07	7.73	1,152	2.25	43.07	4.58	6.95	7.69
40,000	50,000	30,125	10.70	12.87	1,342.83	11.69	206.44	11.69	981	5.87	43.73	10.11	8.69	13.23	1,368	2.67	60.69	6.45	12.02	13.31
50,000	60,000	17,014	6.04	8.89	927.69	10.43	184.32	10.43	577	3.45	31.56	7.30	7.46	11.36	744	1.45	40.43	4.30	9.34	10.34
60,000	75,000	12,260	4.35	7.81	814.81	10.88	192.21	10.88	398	2.38	26.49	6.13	7.08	10.78	468	0.91	31.02	3.30	8.13	9.00
75,000	100,000	8,567	3.04	7.03	733.09	11.36	200.65	11.36	238	1.42	20.28	4.69	5.94	9.04	272	0.53	23.21	2.47	6.61	7.32
100,000	150,000	5,673	2.01	6.50	678.13	11.88	209.87	11.88	134	0.80	16.24	3.76	5.27	8.02	160	0.31	19.18	2.04	5.98	6.63
150,000	200,000	2,020	0.72	3.32	346.71	6.57	116.04	6.57	52	0.31	9.11	2.11	2.97	4.53	65	0.13	11.06	1.18	3.64	4.03
Over	200,000	2,870	1.02	12.00	1,252.18	23.75	419.54	23.75	69	0.41	24.97	5.77	8.72	13.29	51	0.10	18.16	1.93	5.88	6.51
<b>Totals</b>		<b>281,636</b>	<b>100</b>	<b>10,433.59</b>	<b>100</b>	<b>1,766.42</b>	<b>100</b>	<b>65.66</b>	<b>16,720</b>	<b>100</b>	<b>432.39</b>	<b>100</b>	<b>65.66</b>	<b>100</b>	<b>51,159</b>	<b>100</b>	<b>941.04</b>	<b>100</b>	<b>90.32</b>	<b>100</b>

## INCOME TAX 2002

## TABLE IDS16 - continued

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

Range of taxable income		Totals					
From	To	Number	% of	Income	% of	Tax	% of
€	€	of cases	total	€m	total	€m	total
-	8,000	328,775	18.64	1,327.40	2.67	7.58	0.10
8,000	10,000	81,358	4.61	731.97	1.47	2.11	0.03
10,000	12,000	80,813	4.58	889.56	1.79	6.61	0.08
12,000	15,000	134,062	7.60	1,814.17	3.65	47.96	0.61
15,000	17,000	87,223	4.95	1,395.49	2.81	59.32	0.76
17,000	20,000	132,050	7.49	2,441.01	4.91	139.33	1.78
20,000	25,000	191,606	10.86	4,294.75	8.63	333.32	4.27
25,000	27,000	67,128	3.81	1,744.76	3.51	156.30	2.00
27,000	30,000	91,714	5.20	2,609.94	5.25	259.68	3.33
30,000	35,000	120,667	6.84	3,908.03	7.86	474.88	6.08
35,000	40,000	94,572	5.36	3,536.30	7.11	503.62	6.45
40,000	50,000	130,421	7.39	5,815.92	11.69	960.86	12.31
50,000	60,000	79,168	4.49	4,322.85	8.69	796.02	10.20
60,000	75,000	62,481	3.54	4,160.60	8.36	886.63	11.36
75,000	100,000	44,322	2.51	3,784.51	7.61	948.14	12.14
100,000	150,000	22,948	1.30	2,721.14	5.47	805.98	10.32
150,000	200,000	6,701	0.38	1,147.65	2.31	378.64	4.85
Over	200,000	7,733	0.44	3,092.92	6.22	1,040.47	13.33
<b>Totals</b>		<b>1,763,742</b>	<b>100</b>	<b>49,738.94</b>	<b>100</b>	<b>7,807.45</b>	<b>100</b>

## INCOME TAX 2002

## TABLE IDS17

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

Income Tax Rates	Single males			Single females			Married couples - both earning											
	Number of cases	% of total	Income €m	Number of cases	% of total	Income €m	Number of cases	% of total	Income €m	Number of cases	% of total	Income €m	Number of cases	% of total	Income €m	Number of cases	% of total	Income €m
Marginal Relief	1,296	0.33	20.43	1,217	0.38	18.82	1,944	0.74	64.74	1,944	0.74	64.74	1,944	0.74	64.74	1,944	0.74	64.74
20%	256,468	65.12	4,850.21	220,017	68.52	4,266.83	220,017	68.52	4,266.83	123,853	47.23	4,519.44	123,853	47.23	4,519.44	123,853	47.23	4,519.44
42%	136,082	34.55	6,064.88	99,883	31.10	4,106.57	99,883	31.10	4,106.57	136,435	52.03	11,169.52	136,435	52.03	11,169.52	136,435	52.03	11,169.52
<b>Totals</b>	<b>393,836</b>	<b>100</b>	<b>10,935.52</b>	<b>321,117</b>	<b>100</b>	<b>8,392.21</b>	<b>321,117</b>	<b>100</b>	<b>1,199.71</b>	<b>262,232</b>	<b>100</b>	<b>15,763.70</b>	<b>262,232</b>	<b>100</b>	<b>2,907.76</b>	<b>262,232</b>	<b>100</b>	<b>2,907.76</b>

## INCOME TAX 2002

## TABLE IDS17 - continued

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

Income Tax Rates	Married couples - one earning			Widowers			Widows											
	Number of cases	% of total	Income €m	Number of cases	% of total	Income €m	Number of cases	% of total	Income €m	Number of cases	% of total	Income €m	Number of cases	% of total	Income €m	Number of cases	% of total	Income €m
Marginal Relief	6,661	3.41	230.43	355	3.09	5.42	1,257	4.58	18.82	1,257	4.58	18.82	1,257	4.58	18.82	1,257	4.58	18.82
20%	98,331	50.28	2,604.88	6,252	54.43	122.81	19,271	70.26	359.72	19,271	70.26	359.72	19,271	70.26	359.72	19,271	70.26	359.72
42%	90,583	46.32	6,537.63	4,890	42.48	252.99	6,902	25.16	328.33	6,902	25.16	328.33	6,902	25.16	328.33	6,902	25.16	328.33
<b>Totals</b>	<b>195,575</b>	<b>100</b>	<b>9,372.94</b>	<b>11,487</b>	<b>100</b>	<b>381.22</b>	<b>27,430</b>	<b>100</b>	<b>706.87</b>	<b>27,430</b>	<b>100</b>	<b>706.87</b>	<b>27,430</b>	<b>100</b>	<b>90.32</b>	<b>27,430</b>	<b>100</b>	<b>90.32</b>

## INCOME TAX 2002

## TABLE IDS17 - continued

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

Income Tax Rates	Totals					
	Number of cases	% of total	Income €m	% of total	Tax €m	% of total
Marginal Relief	12,730	1.05	358.65	0.79	26.44	0.34
20%	724,182	59.77	16,723.90	36.72	1,331.81	17.06
42%	474,765	39.18	28,459.91	62.49	6,449.20	82.60
<b>Totals</b>	<b>1,211,677</b>	<b>100</b>	<b>45,542.46</b>	<b>100</b>	<b>7,807.45</b>	<b>100</b>

## TABLE IDS18

## Income Tax Computation for 2001 and 2002

	2001 €m	2002 €m
<u>Gross Income:</u>		
Schedule E/PAYE	29,121.9	41,982.9
Schedule E/Non-PAYE	1,708.3	2,589.0
Total Schedule E	30,830.3	44,571.9
Schedule D etc	5,865.2	8,255.3
Schedule F	203.6	263.6
(a) <u>Gross income total</u>	36,899.0	53,090.7
(b) <u>Reductions</u>		
Capital Allowances	823.2	1,417.2
Other	877.2	1,064.6
Total reductions (b)	1,700.5	2,481.7
(c) <u>Total income (a) - (b)</u>	35,198.5	50,609.0
(d) <u>Exempted under exemption limits</u>	284.9	536.7
(e) <u>Allowances, reliefs and deductions allowed at the marginal rate of tax</u>	197.7	333.4
Total (e)	197.7	333.4
(f) <u>Taxable (c)-[(d)+(e)]</u>	34,716.0	49,738.9
(g) <u>Tax due (pre-standard rate reliefs)</u>	8,803.0	12,288.5
(h) <u>Tax Credits</u>		
Personal :		
Married persons	1,077.1	1,601.1
Single/widowed	1,082.3	1,610.4
Lone parent	89.7	135.1
Dependant relative	0.8	1.1
Age	16.0	18.5
PAYE	515.9	899.6
Other	320.7	165.6
Total (h)	3,102.5	4,431.4
(i) <u>Double taxation relief</u>	38.9	49.7
(j) <u>Net tax due (g)-[(h)-(i)]</u>	5,661.6	7,807.4
(k) <u>Average effective rate of tax levied on each euro of total income</u>	16.1%	15.4%

Rounding of constituent totals accounts for slight differences between some figures in this table and corresponding figures in other tables. The income tax year, which previously ran from 6 April to 5 April, is now aligned with the calendar year from 1 January 2002. The first full calendar tax year, 1 January 2002 to 31 December 2002, was preceded by a short transitional tax "year" running from 6 April to 31 December 2001. For this short tax "year" allowances, credits, etc, were scaled back to 74 % of their normal annual equivalents. PAYE taxpayers were charged to tax on their earnings in the period from 6 April to 31 December 2001 and Self-employed taxpayers were assessed to tax for the short "year" on 74% of the profits for their 12 month period of account ending in that "year". Please note that the amounts shown in the column headed 2001 above are in respect of the short tax "year" and are not, therefore, directly comparable with amounts shown in the column headed 2002.

## Corporation Tax

### • Table CT1 Exchequer Receipt and Net Receipt

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

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

From 1 January 2003 the standard rate of corporation tax is 12.5%. A 25% rate of corporation tax applies to income chargeable under Case III, IV and V of Schedule D and to income from working minerals, petroleum activities and dealing in or developing land other than construction operations. However, income from dealing in residential development land is taxable at 20%.

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

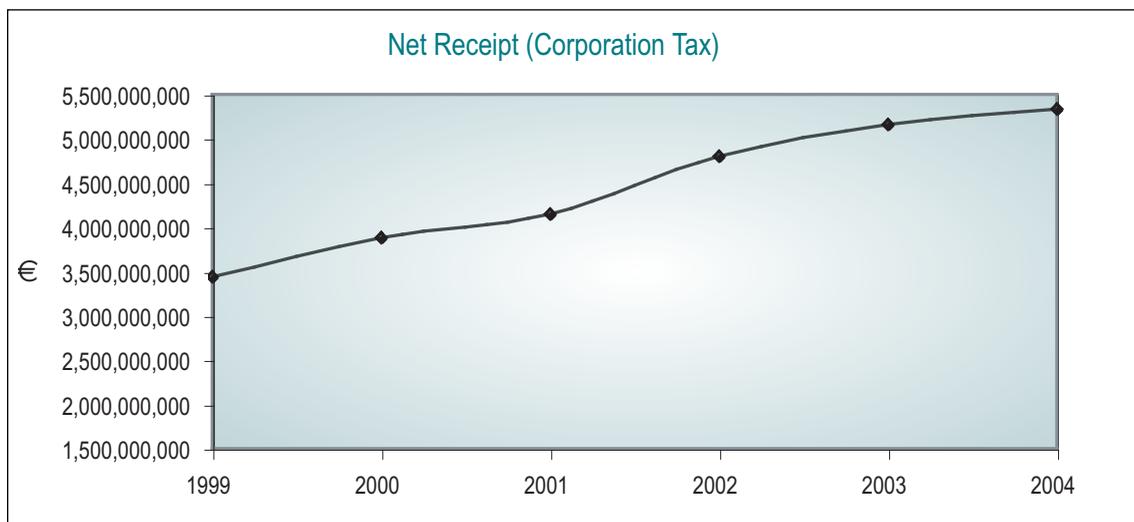
"Preliminary tax", that is, an amount of tax of not less than 90% of the tax ultimately found to be due for an accounting period is payable in respect of a company's accounting period. Preliminary tax is payable in two installments, the first<sup>1</sup> due 31 days before the end of the accounting period but not later than the 21st day of the month in which that day falls and the second within 6 months after the end of the accounting period but not later than the 21st day of the month in which that day falls. Where an accounting period ends in 2004 the first installment is 54% of the final liability for the accounting period. The second installment is the balance of preliminary tax for the accounting period. The balance of corporation tax is due and payable by the latest day on which the tax return for that period must be filed (i.e. 9 months after the end of the accounting period, but no later than the 21st day of that month).

Profits derived from certain activities carried on within the State are chargeable to corporation tax at an effective rate of 10%. Entitlement to this rate is being phased out and will cease to apply for any company in 2010.

<sup>1</sup> In the case of a small company (a company whose corporation tax liability for the preceding accounting period did not exceed €50,000) the first installment is 54% of the final corporation tax liability for the preceding year.

**TABLE CT1****Corporation Tax  
Exchequer Receipt and Net Receipt**

	<b>Exchequer Receipt</b>	<b>Net Receipt</b>
	€	€
1999	3,440,633,396	3,442,370,041
2000	3,887,268,844	3,885,268,688
2001	4,156,049,540	4,143,902,915
2002	4,803,465,000	4,803,749,448
2003	5,161,370,000	5,155,445,935
<b>2004</b>	<b>5,331,596,000</b>	<b>5,335,003,555</b>



## Corporation Tax Distribution Statistics

- **Table CTS1**      **Corporation Tax Statistics. Distribution of Incomes and Tax for accounting periods ended in 2003**
- **Table CTS2**      **Corporation Tax Statistics. Distribution of selected allowances, reliefs and deductions for accounting periods ended in 2003**
- **Table CTS3**      **Corporation Tax for accounting periods ended in 2003**

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 2003 statistics were taken from the live corporation tax file on 16 March 2005

### The reference period for the corporation tax statistics

Unlike income tax, there is no set year for corporation tax. In this report the focus is on accounting periods ended between 1 January 2003 and 31 December 2003.

### The income classifier used in the statistics

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

### Corporation tax rates

The standard rate was 16% for profits earned from 1 January, 2002, with a rate of 12.5% applying to companies whose total trading income (other than trading income taxable at the special 10% or 25% rates) did not exceed €254,000. The standard rate was reduced from 16% to 12.5% for profits earned from 1 January, 2003. 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, 2003 would have  $\frac{11}{12}$  ths of its profits taxed at the standard rate of 16%, subject to the first €254,000 of its profits being taxed at 12.5%, and  $\frac{1}{12}$  th of its profits taxed at the standard rate of 12.5%.

### Table CTS3

Table CTS3 shows all the items on the corporation tax return form CT1 for accounting periods ending in 2003 and their aggregate values as contained on the return forms filed in time to be included in the statistics. The table follows the sequence of the corporation tax assessment process in detail.

It should be noted that where a computation on the tax return produces a negative value for certain fields such as net trading income, net Case V or tax less reliefs, the corporation tax calculation resets the negative value to zero. For example, the deduction of €228.3 million of rental losses and rental capital allowances from the total rental income and rental balancing charges figure of €598.0 million would produce an apparent sum of €369.7 million for net rental income- in fact, the actual net rental income figure is €482.5 million. Companies are therefore not always able to absorb the full amount of allowances and reliefs available to them.

## CORPORATION TAX STATISTICS 2003

TABLE CTS1 - Distribution Of Incomes and Tax

Range Of Net Trading Income		Manufacturing Trading Profits	Other Trading Profits (including shipping)	Net Trading Income	Net Case V (Rent)	Total Income	Regressed Capital Gains	Net Income charged to Tax	Tax Payable
Negative or Nil	No.	1,377	10,084	55,994	3,746	11,732	964	11,153	12,489
	Amnt.(€m)	1,295.3	3,405.1	0.0	317.1	2,732.1	851.2	2,164.2	215.2
€1 - €25,000	No.	1,035	14,181	15,070	397	15,070	110	14,887	14,878
	Amnt.(€m)	182.1	315.7	129.8	12.0	170.0	19.3	164.2	14.5
€25,001 - €50,000	No.	456	4,609	4,960	230	4,960	59	4,899	4,902
	Amnt.(€m)	31.4	252.4	179.2	5.6	195.9	6.9	193.4	19.0
€50,001 - €75,000	No.	290	2,481	2,695	152	2,695	33	2,661	2,670
	Amnt.(€m)	33.0	213.9	165.7	5.7	185.1	5.4	182.5	19.1
€75,001 - €100,000	No.	235	1,708	1,864	118	1,864	33	1,845	1,845
	Amnt.(€m)	32.5	195.9	161.2	2.6	172.9	6.0	170.9	17.9
€100,001 - €200,000	No.	513	3,400	3,731	283	3,731	77	3,674	3,688
	Amnt.(€m)	106.1	591.2	531.1	7.6	596.7	41.4	585.2	61.3
€200,001 - €300,000	No.	285	1,483	1,659	159	1,659	30	1,638	1,640
	Amnt.(€m)	90.5	416.5	404.4	14.0	437.3	7.8	428.9	45.2
€300,001 - €400,000	No.	172	806	905	102	905	20	886	893
	Amnt.(€m)	84.7	339.9	313.0	4.2	329.8	3.4	321.9	38.5
€400,001 - €500,000	No.	139	499	591	74	591	21	579	582
	Amnt.(€m)	92.0	241.4	263.5	3.4	273.4	1.9	266.6	31.6
€500,001 - €600,000	No.	96	320	378	50	378	16	370	372
	Amnt.(€m)	63.2	189.6	206.0	1.5	216.2	2.5	210.1	25.7
€600,001 - €700,000	No.	69	273	314	44	314	10	305	305
	Amnt.(€m)	60.1	201.1	204.0	1.4	210.6	0.6	202.7	22.0
€700,001 - €800,000	No.	56	208	236	38	236	10	234	235
	Amnt.(€m)	88.9	164.5	177.2	2.5	192.0	8.0	189.3	22.5
€800,001 - €900,000	No.	62	166	199	18	199	5	197	197
	Amnt.(€m)	75.8	155.2	169.1	0.8	180.2	1.5	177.5	18.8
€900,001 - €1,000,000	No.	41	120	142	26	142	3	136	136
	Amnt.(€m)	45.3	123.2	134.4	2.0	139.9	1.2	134.2	13.1
€1,000,001 - €5,000,000	No.	495	1,135	1,418	220	1,418	60	1,380	1,390
	Amnt.(€m)	1,489.1	2,462.4	3,045.1	46.0	3,234.4	47.8	3,089.6	368.6
€5,000,001 - €10,000,000	No.	133	208	283	51	283	17	279	279
	Amnt.(€m)	1,013.3	1,457.9	1,965.2	10.6	2,058.3	16.3	2,025.5	224.5
Over €10,000,000	No.	239	301	418	60	418	28	414	412
	Amnt.(€m)	26,568.1	12,299.7	29,324.1	45.5	31,166.6	75.1	30,457.0	3,174.4
All Cases	No.	5,693	41,982	90,857	5,768	46,595	1,496	45,537	46,913
	Amnt.(€m)	31,351.5	23,025.7	37,373.0	482.5	42,491.3	1,096.4	40,963.8	4,331.8

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

## CORPORATION TAX STATISTICS 2003

TABLE CTS2 - Distribution of selected allowances, reliefs and deductions

Range Of Net Trading Income		Manufacturing Capital Allowances		Non-Manufacturing Capital Allowances		Trading Losses Carried Forward	Charges	Group Relief	Total Deductions	Manufacturing Relief	Double Taxation	Other Tax Relief
		Plant and Machinery	Industrial Buildings	Plant and Machinery	Industrial Buildings							
Negative or Nil	No. Amnt.(€m)	2,294 1,781.2	548 51.3	16,629 3,223.8	762 156.8	11,855 3,199.2	203 940.5	626 357.0	1,023 1,231.7	0 0.0	143 108.4	361 212.4
€1 - €25,000	No. Amnt.(€m)	700 124.0	116 4.5	9,158 113.7	182 2.5	2,223 88.5	25 2.9	112 26.9	81 24.2	990 0.3	16 0.3	140 0.6
€25,001 - €50,000	No. Amnt.(€m)	337 9.7	80 0.6	3,431 62.5	84 1.2	530 15.6	15 0.4	57 7.8	19 2.5	447 0.5	4 0.1	37 1.6
€50,001 - €75,000	No. Amnt.(€m)	230 9.7	60 0.6	1,913 46.0	68 1.8	204 8.9	12 0.9	45 7.6	9 0.5	283 0.6	4 1.0	22 0.1
€75,001 - €100,000	No. Amnt.(€m)	183 12.4	52 0.5	1,274 29.2	47 1.3	134 6.5	6 0.4	38 12.1	8 0.6	230 0.7	3 0.1	17 0.2
€100,001 - €200,000	No. Amnt.(€m)	409 32.9	125 2.6	2,633 89.1	114 6.8	218 13.3	24 2.2	102 14.7	36 8.5	505 2.3	12 0.1	41 0.9
€200,001 - €300,000	No. Amnt.(€m)	227 22.3	80 1.4	1,152 56.8	66 1.8	77 9.3	19 2.0	50 4.0	22 21.7	279 2.0	7 0.1	31 0.7
€300,001 - €400,000	No. Amnt.(€m)	145 26.3	54 1.6	598 56.8	42 3.1	47 9.0	19 3.0	35 8.4	13 3.8	165 1.8	5 0.1	19 0.4
€400,001 - €500,000	No. Amnt.(€m)	106 21.7	43 1.1	381 25.9	31 0.8	34 9.2	12 3.4	21 4.1	14 4.6	139 1.9	4 0.1	11 0.1
€500,001 - €600,000	No. Amnt.(€m)	81 14.0	32 1.0	232 17.0	20 0.3	15 1.1	6 1.0	25 8.2	7 4.5	93 1.4	6 0.2	10 0.3
€600,001 - €700,000	No. Amnt.(€m)	47 11.7	19 0.8	209 23.4	16 2.4	13 6.8	7 0.9	18 8.2	10 5.9	66 1.2	8 0.3	6 0.9
€700,001 - €800,000	No. Amnt.(€m)	43 23.2	26 2.0	155 13.4	14 0.3	12 24.6	9 3.6	18 7.8	6 3.2	55 1.3	5 0.2	4 0.1
€800,001 - €900,000	No. Amnt.(€m)	45 12.1	20 0.4	127 23.4	15 0.6	10 1.6	7 20.0	13 3.0	4 2.8	62 1.4	6 1.8	9 0.6
€900,001 - €1,000,000	No. Amnt.(€m)	29 9.0	14 0.7	90 12.6	12 0.3	13 2.4	1 0.5	17 8.7	8 9.5	39 1.1	4 0.1	5 0.1
€1,000,001 - €5,000,000	No. Amnt.(€m)	342 367.2	183 12.0	815 249.8	112 5.5	89 67.8	114 69.9	119 112.4	83 155.1	484 28.5	45 7.7	66 15.9
€5,000,001 - €10,000,000	No. Amnt.(€m)	85 130.7	44 6.3	149 277.2	28 3.6	12 52.6	27 23.9	27 25.4	24 22.2	130 24.8	26 13.6	18 3.7
Over €10,000,000	No. Amnt.(€m)	174 1,073.2	97 93.3	217 1,813.1	61 12.5	31 360.9	75 5,427.1	74 675.9	46 736.7	238 613.4	76 351.5	53 74.5
All Cases	No. Amnt.(€m)	5,477 3,681.4	1,593 180.6	39,163 6,133.7	1,674 201.5	15,517 3,877.3	581 6,502.5	1,397 1,292.2	1,413 2,237.7	4,205 683.1	374 485.7	850 313.2

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

## TABLE CTS3

## Corporation Tax for Accounting Periods ended in 2003

		<u>All Companies</u>
		€m
<b>Trading Results</b>		
<u>Manufacturing Trading Results</u>		
	Trade Profit	31,351.5
<b>Plus</b>	Balancing Charges	197.0
<b>Minus</b>	Plant and Machinery Capital Allowances	3,681.4
<b>Minus</b>	Industrial Buildings Capital Allowances	180.6
<b>Minus</b>	Other Capital Allowances	33.5
<b>Minus</b>	Trading Losses	740.7
<b>Minus</b>	Losses appropriate to this trade	1,427.2
<b>Minus</b>	Charges	5,316.9
<b>Minus</b>	Group Relief	431.4
<u>Non-Manufacturing Trade Profits - (Including Shipping)</u>		
	Trade Profits	23,025.7
<b>Plus</b>	Balancing Charges	127.0
<b>Minus</b>	Plant and Machinery Capital Allowances	6,133.7
<b>Minus</b>	Industrial Buildings Capital Allowances	201.5
<b>Minus</b>	Other Capital Allowances	280.2
<b>Minus</b>	Trading Losses	3,136.6
<b>Minus</b>	Losses appropriate to this trade	3,007.0
<b>Minus</b>	Charges	1,185.6
<b>Minus</b>	Group Relief	860.8
<b>A. Net Trading Income</b>		<b>37,373.0</b>
<b>Rental Income</b>		
	Rental Income	595.4
<b>Plus</b>	Balancing Charges	2.6
<b>Minus</b>	Losses Carried Forward from Preceding Acc. Periods	85.6
<b>Minus</b>	Rental Capital Allowances	142.7
<b>B. Net Rental Income</b>		<b>482.5</b>
<b>Interest Arising In The State</b>		
	Gross Interest Received or Credited	1,018.5
<b>Plus</b>	Taxed Interest	94.7
<b>Foreign Income</b>		<b>2,056.5</b>
<b>Other Income</b>		
	Other Income Received Under Deduction of Irish Tax	4.3
<b>Plus</b>	Other Income Received without Deduction of Irish Tax	365.3
<b>Capital Gains (regrossed)</b>		<b>1,096.4</b>
<b>C. Other Income / Capital Gains</b>		<b>4,635.8</b>

**TABLE CTS3 - continued**

## Corporation Tax for Accounting Periods ended in 2003

		<u>All Companies</u> €m
<b>D. TOTAL INCOME AND GAINS</b>		<b>42,491.3</b>
<b>Deductions</b>		
	Management Expenses	494.5
<b>Plus</b>	Excess Capital Allowances	37.7
<b>Plus</b>	Other Deductions	1,705.5
<b>E. Total Deductions</b>		<b>2,237.7</b>
Amount of Income at the 25% non-trading rate		3,605.4
Amount of Income at the 16% standard rate		7,255.9
Amount of Income at the 12.5% standard rate		30,102.4
<b>Gross tax due</b>		<b>5,825.1</b>
<b>Reliefs</b>		
	Double Taxation Relief	485.7
<b>Plus</b>	Small Companies Relief	14.8
<b>Plus</b>	Relief for Manufacturing Trade Deductions	13.6
<b>Plus</b>	Relief for Other Trading Deduction	59.3
<b>Plus</b>	Other Manufacturing Relief	683.1
<b>Plus</b>	Other Tax Reliefs	313.2
<b>F. Total Reliefs</b>		<b>1,569.7</b>
<b>G. Clawback of Tax Relief at Source.</b>		<b>17.7</b>
<b>H. Tax less Reliefs plus clawback of tax relief at source.</b>		<b>4,443.5</b>
<b>Surcharges</b>		<b>21.6</b>
<b>Amounts Payable Under Deduction of Income Tax</b>		<b>37.3</b>
<b>I. Tax less Reliefs plus surcharges</b>		<b>4,502.5</b>
<b>Credits</b>		
	Income Tax Suffered Credit	29.5
<b>Plus</b>	Gross Withholding Tax on Fees	141.2
<b>J. Total Credits</b>		<b>170.6</b>
<b>K. Tax Payable</b>		<b>4,331.8</b>

## Capital Gains Tax

- **Table CGT1**      **Exchequer Receipt and Net Receipt**
- **Table CGT2**      **Capital Gains Tax Assessments**

Capital Gains Tax was introduced in the Capital Gains Tax Act of 1975 and is a self assessed tax since 1991. Capital gains tax is chargeable on the gains arising on the disposal (or statutorily deemed disposals) of assets other than that part of a gain which arose in the period prior to 6 April 1974. Any form of property including an interest in property (as, for example, a lease) is an asset for capital gains tax purposes.

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

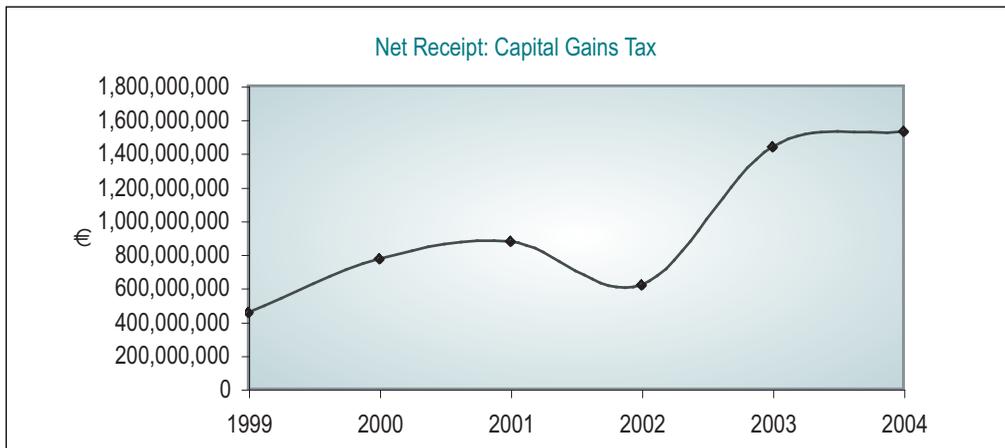
The rates of tax have varied since its introduction but since 3 December 1997 a rate of tax of 20% applies to the great majority of disposals.

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

Various exemptions and reliefs from capital gains tax are provided. Details of these and a more detailed outline of this tax are to be found in "Leaflet No. 3", which can be accessed on the Revenue Website at [www.revenue.ie](http://www.revenue.ie)

**TABLE CGT1****Capital Gains Tax****Exchequer Receipt and Net Receipt**

	<b>Exchequer Receipt</b>	<b>Net Receipt</b>
	€	€
1999	452,188,013	452,204,404
2000	773,497,773	773,503,950
2001	880,338,614	875,579,814
2002	627,340,000	618,986,101
2003	1,442,820,000	1,435,682,894
<b>2004</b>	<b>1,515,555,000</b>	<b>1,527,784,587</b>



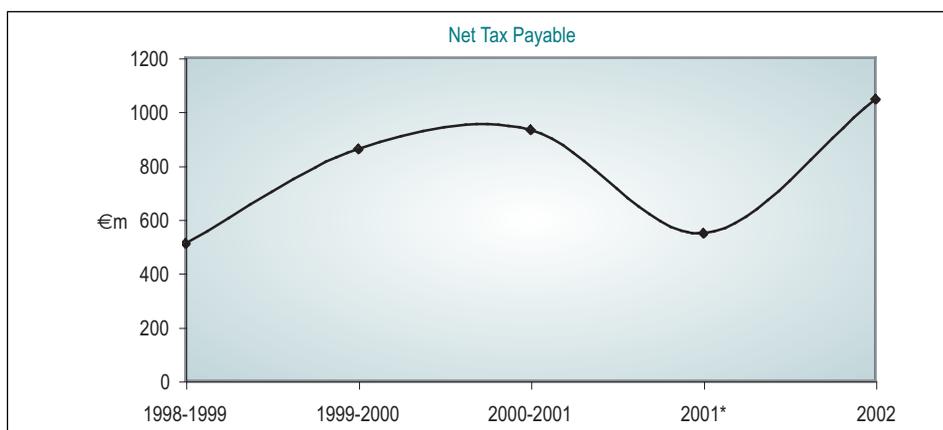
## TABLE CGT2

### 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 1998 and 31 December 2002. The figures are subject to adjustments in respect of discharges and repayments still to be made. The numbers of assessments for each year are likely to increase over time as tax returns are received and processed. This applies especially to the most recent year shown.

<i>Year</i>	<i>Number of Assessments</i>	<i>Net Tax Payable</i>
		€m
1998-1999	21,527	510.2
1999-2000	29,505	859.8
2000-2001	25,623	931.9
2001*	18,052	547.6
2002	37,524	1,047.0

\* This relates to the 9 months from the 6th April 2001 to the 31st December 2001.



## 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 or importation of most goods and services. It is charged on supplies at all stages from manufacture through to retail. 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 motorcars, petrol, meals and entertainment. Export sales (i.e. outside the EU) 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 2004 were zero%, 10%, 13.5% and 21%, with a rate of 4.4% applied to livestock, live greyhounds and to the hire of horses.

**The rates of VAT which have applied from the introduction of the tax to the end of 2004 are as follows:-**

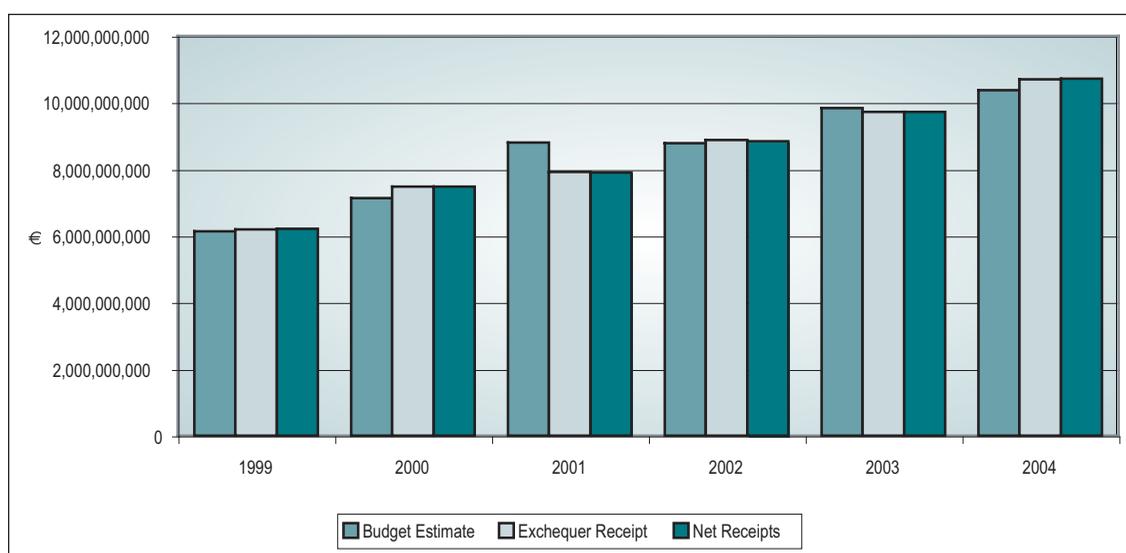
<b>Date</b>	<b>Zero %</b>	<b>Special %</b>	<b>Low %</b>	<b>Standard %</b>	<b>High %</b>
1.11.'72	0	11.11(a)	5.26	16.37	30.26
3.9.'73	0	11.11(a)	6.75	19.5	36.75
1.3.'76	0	-	10	20	35 & 40(b)
1.3.'79	0	-	10	20	-
1.5.'80	0	-	10	25	-
1.9.'81	0	-	15	25	-
1.5.'82	0	-	18	30	-
1.3.'83	0	-	23	35	-
1.5.'83	0	5,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

**NOTES**

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

TABLE VAT1

Year	Budget Estimate €	Exchequer Receipt €	Net Receipts €
1999	6,141,723,085	6,194,140,412	6,214,870,777
2000	7,132,118,787	7,470,210,674	7,467,205,211
2001	8,791,666,455	7,920,461,067	7,906,802,007
2002	8,789,000,000	8,884,902,000	8,843,816,948
2003	9,826,000,000	9,720,544,000	9,715,565,146
<b>2004</b>	<b>10,368,000,000</b>	<b>10,693,291,000</b>	<b>10,716,759,630</b>

**NOTES:**

The figure of €10,716.76 million includes an amount of €71.27 million due in respect of imports in December 2003, payment of which was received in January 2004, and excludes an amount of €80.79 million due in respect of imports in December 2004, payment of which was deferred until January 2005.

TABLE VAT2

## Analysis of Net Receipts by VAT Rates

Rate of VAT		Payable on Sales	Paid at Importation	Total	Deductible	Net Paid (adjusted)
Flat Rate	€m	67	-	67	171	-104
Low	€m	4,798	82	4,880	1,326	3554
Standard	€m	21,524	939	22,463	15,196	7267
<b>Totals</b>	<b>€m</b>	<b>26,389</b>	<b>1,021</b>	<b>27,410</b>	<b>16,693</b>	<b>10,717</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 31.12.2003	224,118
New registrations in 2004	31,937
	<u>256,055</u>
Registrations cancelled in 2004	<u>19,965</u>
Registrations effective on 31.12. 2004	<u>236,090</u>

**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. A new classification, NACE Rev.1.1, came into effect in 2003. This system provides much more precision with regards to the description of the trade or economic activity carried out by a business.

<b>Registrations by Trade Sector</b>	<b>31 Dec. 2003</b>	<b>31 Dec. 2004</b>
Agriculture ... ..	10,154	10,462
Forestry ... ..	511	531
Fishing ... ..	720	769
Energy Industry & Water Supply ... ..	341	419
Mining & Quarrying ... ..	285	331
Food, Drink & Tobacco Manufacturing ... ..	1,580	1,586
Textile and Leather Industry ... ..	434	462
Clothing & Footwear Manufacturing ... ..	388	394
Other Manufacturing (including Books, Printing, Timber Processing) ... ..	13,087	14,887
Recycling ... ..	136	169
Construction (including Builders, Civil Engineering + Related Trades) ... ..	42,881	48,591
Motor Vehicle Sales & Services ... ..	6,329	6,449
Fuel Retailers (including Filling Stations) ... ..	1,329	1,298
Wholesalers ... ..	10,300	10,675
Retailers ... ..	21,857	22,323
Repair of Goods ... ..	765	773
Accommodation (including Camping, Holiday Homes, Hotels, Guest Houses). ... ..	2,676	2,722
Catering (including Canteens, Contract Caterers, Restaurants) ... ..	5,415	5,694
Publicans ... ..	7,166	7,156
Transport Services ... ..	1,373	1,440
Haulage Services ... ..	6,734	6,831
Communications... ..	2,330	2,324
Financial Services (including Banking, Credit Unions, Insurance) ... ..	1,902	2,083
Property Services ... ..	12,147	14,792
Hiring & Leasing ... ..	3,334	3,445
Information Technology ... ..	6,684	6,930
Professional Services (including Advertising, Architects, Barristers, Solicitors, Legal Agents, Press) ... ..	22,968	24,743
Miscellaneous Activities & Services (including Research, Security, Cleaning, Photography, Secretarial, Personal Care) ... ..	40,292	37,811
<b>Total ... ..</b>	<b>224,118</b>	<b>236,090</b>

## Sheriff and Solicitor Enforcement

- **Table ENF1**      **Details of Certificates issued to the Sheriff, referrals to the Solicitor and Judgements Registered in 2004**

### ENFORCEMENT BY SHERIFFS

#### (Notes on TABLE ENF1)

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 2004, the number of certificates issued was 38,682 with a face value of €400m
2. The value of the certificates referred in 2004 includes estimates of liability by Revenue where a taxpayer fails to make returns to Revenue.
3. The total value of payments made directly to sheriffs in 2004 was €125.2m.

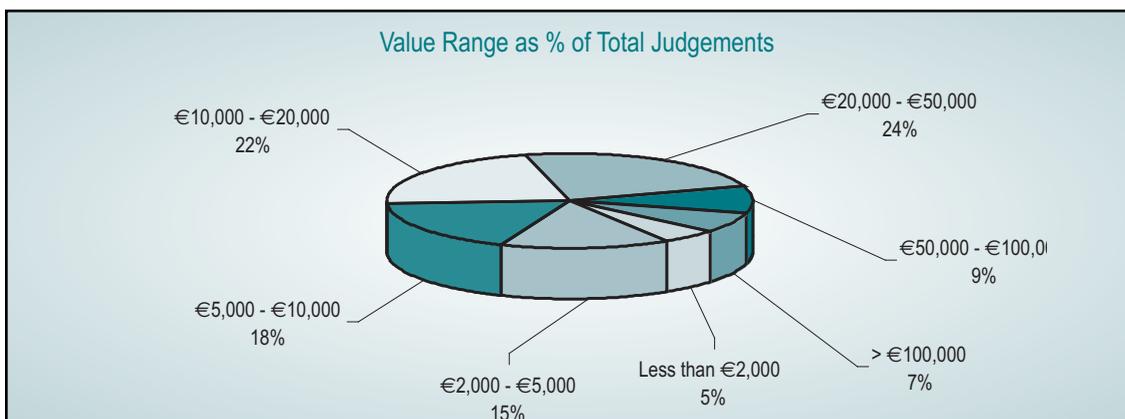
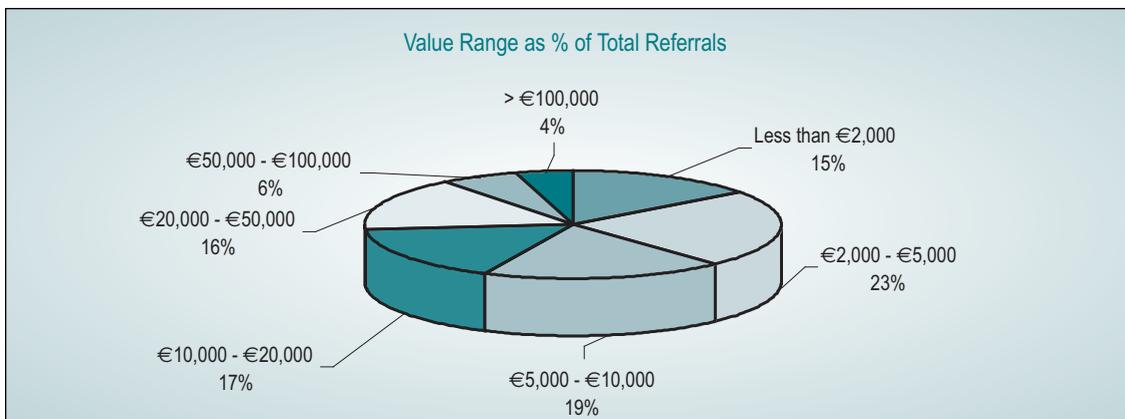
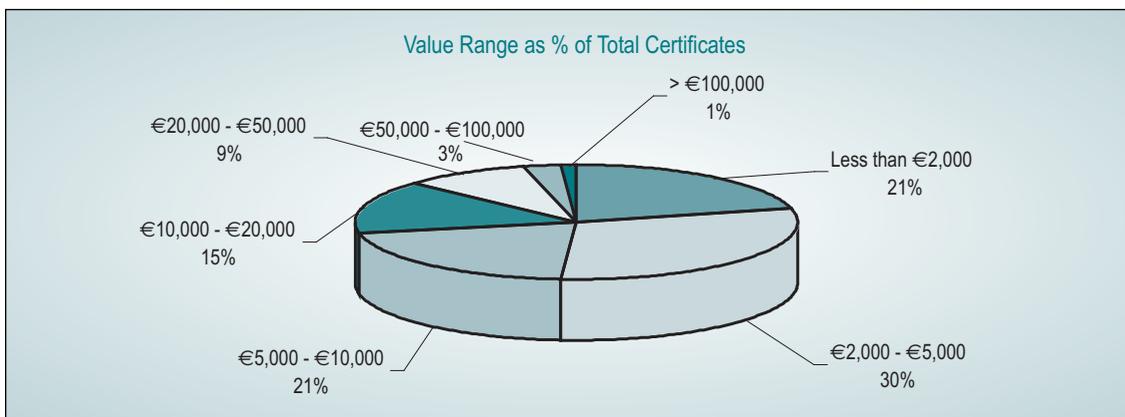
### REFERRALS TO SOLICITOR AND JUDGEMENTS REGISTERED BY THE COLLECTOR-GENERAL

1. In the course of 2004, the number of judgements registered by the Collector-General in respect of tax and interest was 1033, with a face value of €34.5m.
2. The number of cases referred for enforcement by court proceedings in 2004 was 6,723. Judgements are not obtained in all cases where proceedings are taken, as payment can be made before judgement is obtained. Not all judgements are registered as payment can be made following judgement, or Revenue may pursue action in enforcement of the judgement without registration.
3. The total amount collected as a result of Solicitor enforcement in 2004 was €63.9m.

**TABLE ENF1**

**Details of Certificates issued to the Sheriff, Referrals to the Solicitor & Judgements Registered in 2004**

Range of Value	No. of Certificates	%	No. of Referrals	%	No. of Judgements	%
Less than €2,000	8,083	21	998	15	55	5
€2,000 - €5,000	11,790	30	1,547	23	156	15
€5,000 - €10,000	8,093	21	1,270	19	185	18
€10,000 - €20,000	5,630	15	1,134	17	223	22
€20,000 - €50,000	3,684	9	1,068	16	248	24
€50,000 - €100,000	981	3	404	6	92	9
> €100,000	421	1	302	4	74	7
<b>Total</b>	<b>38,682</b>	<b>100</b>	<b>6,723</b>	<b>100</b>	<b>1,033</b>	<b>100</b>



## Environmental Levy

- **Table EL1**      **Net Receipt**

The Minister for Environment & Local Government introduced an Environmental Levy on the supply of plastic shopping bags at point of sale on 4th March 2002. With certain exceptions, such as the supply of size-designated bags for loose meat, fish fruit and vegetables, a levy of 15 cent is charged on each plastic shopping bag supplied to customers by retailers at point of sale. The Levy is designed to encourage shoppers to use long-life bags (which are also exempt from the Levy) and to generate revenue, which can be applied in support of environmental projects. Under the terms of a Service Level Agreement signed with the Department of Environment & Local Government, Revenue has been appointed as collection agent for the Levy. The Levy is collected by way of quarterly return based on calendar quarter accounting periods, which must be returned to the Collector-General by the 19th day of the month following the end of each such quarter. Underlying payment must be made electronically, either by way of Revenue On-line Services (ROS) or by completion of a Single Debit Authority from the customer's nominated account. The moneys collected by Revenue are subsequently transferred to a special fund (the 'Environmental Fund'), established under the Waste Management (Amendment) Act 2001, which is used to finance environmental projects throughout the country.

In line with the well recognised fall off in the use of plastic bags the number of retail outlets supplying them has reduced significantly from 14,744 in 2003 to 6,825 by the end of 2004.

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

**TABLE EL1**

<b>Year</b>	<b>Net Yield</b>
2002	7,188,924
2003	12,751,151
<b>2004</b>	<b>13,536,753</b>