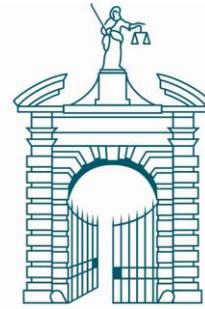


# Revenue



Cáin agus Custaim na hÉireann  
Irish Tax and Customs

**Archived Statistical Report 2005**

*(Year ended 31st December 2005)*

This document is a collated archive of the 2005 statistical report.

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

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

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## Total Revenue

- **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 2005 are given in Table TR1.

Table TR2 contains net receipts of revenue for year ended 31 Dec 2005. Particulars are also given for the three preceding financial periods.

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

The "Net 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 2005

GROSS RECEIPTS	€	€
<b>Balance on 1 January 2005</b>		<b>-325,503,509</b>
<b>Gross Receipts of Duties:-</b>		
Customs (including €721613 Agricultural Levies)	233,911,108	
Excise	5,549,243,334	
Capital Acquisitions Tax	260,913,381	
Capital Gains Tax	2,015,544,815	
Stamp Duties	2,692,718,584	
Residential Property Tax	398,776	
Income Tax	14,176,801,078	
Corporation Tax	6,003,225,853	
Value Added Tax	<u>15,591,383,270</u>	46,524,140,199

Gross Receipts of Moneys received and collected on behalf of other Departments  
(including Fee Stamps, €746,374.66)

7,633,209,303

**53,831,845,993**

Table TR1

## Gross Receipts and Disposal, Year 2005

Disposal	€	€
<b>Repayments</b>		
Customs	7,671,204	
Excise	158,260,742	
Capital Acquisitions Tax	11,775,722	
Capital Gains Tax	33,568,831	
Stamp Duties	19,533,671	
Residential Property Tax	38,256	
Income Tax	2,837,307,250	
Corporation Tax	499,982,104	
Value Added Tax	<u>3,465,940,366</u>	<b>7,034,078,146</b>
<b>Payments to the Exchequer</b>		
Customs	226,851,000	
Excise	5,232,669,000	
Capital Acquisitions Tax	248,912,000	
Capital Gains Tax	1,959,659,000	
Stamp Duties	2,725,210,000	
Residential Property Tax	360,000	
Income Tax	11,266,298,000	
Corporation Tax	5,491,687,000	
Value Added Tax	<u>12,089,070,000</u>	<b>39,240,716,000</b>
Payments to and on behalf of other Departments in respect of Moneys collected on their behalf (including <b>€684,624</b> to Exchequer in respect of Fee Stamps & <b>€167,605,426</b> Tobacco Levy) and rounding €1		7,800,936,839
Balance 31 December, 2005		-243,884,992
		<b>53,831,845,993</b>

Table TR2

Net Receipts 2005

Year	Customs	Excise	Capital Acquisitions Tax	Capital Gains Tax	Stamps	Residential Property Tax	Income Tax	Corporation Tax	Value Added Tax	Agricultural Levies	Total
	€	€	€	€	€	€	€	€	€	€	€
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
2004	173,458,071	5,066,364,601	190,058,657	1,527,784,587	2,069,673,116	381,641	10,695,063,533	5,335,003,555	10,716,801,471	886,093	35,775,475,325
2005	225,518,291	5,390,982,592	249,137,659	1,981,975,984	2,673,184,913	360,520	11,339,493,828	5,503,243,749	12,125,442,904	721,613	39,490,062,053

Net Receipts 2005

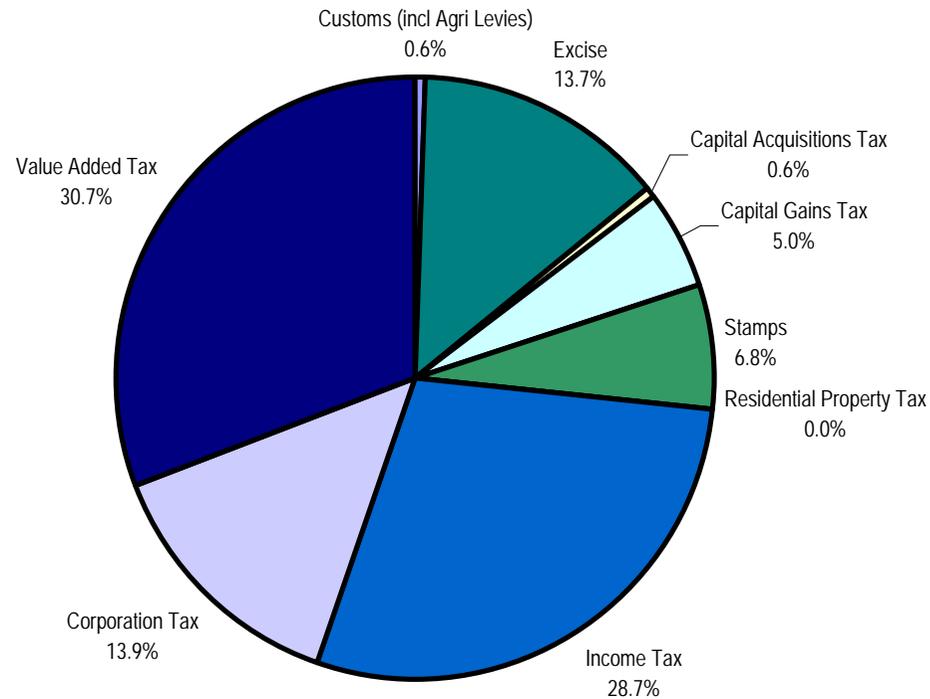


Table TR3

## Net Receipts as a percentage of GDP

Year	GDP* €	Net Receipts €	Net Receipts as % of GDP €
2002	129,692,000,000	29,265,288,289	22.6%
2003	131,922,000,000	32,213,827,214	24.4%
2004	146,279,000,000	35,775,475,325	24.5%
<b>2005</b>	<b>160,322,000,000</b>	<b>39,490,062,053</b>	<b>24.6%</b>

\* source: CSO, Department of Finance

Table TR4

## Gross Revenue Receipts and Cost of Administration

Year	Gross Receipts €m	Cost of Administration €m	Cost as Percentage of Gross Receipts
2002	34,207.6	325.6	0.95%
2003	37,579.7	341.8	0.91%
2004	41,629.2	358.6	0.86%
<b>2005</b>	<b>46,365.2</b>	<b>378.9</b>	<b>0.81%</b>

Cost of Administration as % of Gross Receipts 0.81%

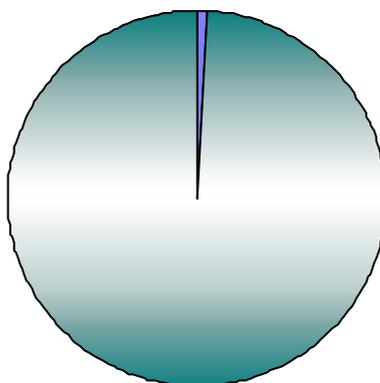


Table TR 5

## Cost of Administration (main elements)

Service	€'000
Salaries, Wages & Allowances	248,277
Computer & Office Equipment	21,966
Postal & Telecommunications	12,280
Superannuation Costs	35,671
Services provided by the Office of Public Works	19,215
Miscellaneous	41,516
<b>Total</b>	<b>378,925</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
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### Excise Duty on Spirits

- Table EX6 Quantities Retained for Home Use and Net Excise Receipts
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### Excise Duty on Wine and Made Wine

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

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### 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

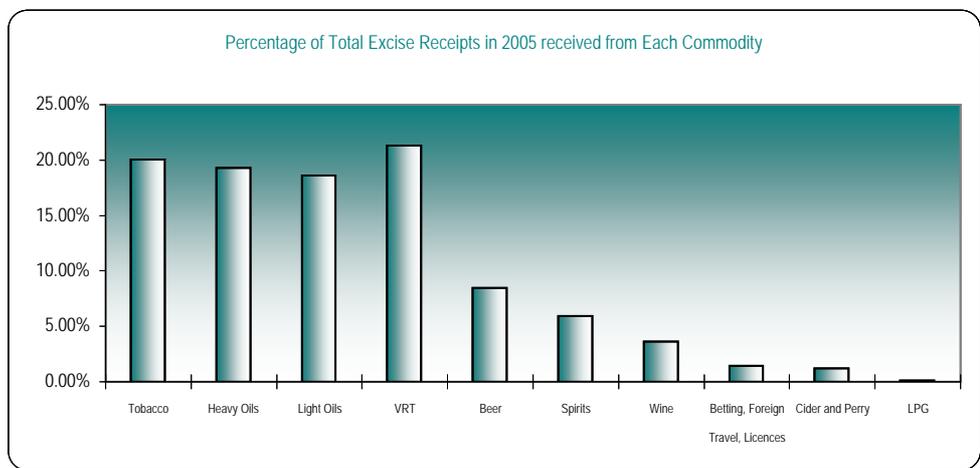
TABLE EX1

COMMODITY TYPE	2003	2004	2005
	€	€	€
<b>ALCOHOL PRODUCTS TAX</b>			
For alcohol products, the classification are those which apply since 1 July 2004, when the new Alcohol Products Tax law came into force. The classification of "Other Fermented Beverage" (with Cider and Perry as a sub-category) and the old "Made Wine" classification was abolished. There was however no change to the rate applied to any alcohol product as a result of this reclassification			
1 BEER (per hectolitre percent of alcohol)	19.87	19.87	19.87
2 SPIRITS (per Litre of alcohol) (with effect from 1 July 1996)	39.25	39.25	39.25
Not exceeding 5.5% volume (with effect from 1 July 1996)	39.25	39.25	39.25
3 WINE (per hectolitre) - Of an alcoholic strength by volume:			
Still and Sparkling not exceeding 5.5%	90.98	90.98	90.98
Still exceeding 5.5% but not exceeding 15%	273.00	273.00	273.00
Still exceeding 15%	396.12	396.12	396.12
Sparkling exceeding 15%	546.01	546.01	546.01
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	83.25
Still and Sparkling exceeding 6% but not exceeding 8.5%	192.47	192.47	192.47
Still exceeding 8.5%	273.00	273.00	273.00
Sparkling exceeding 8.5%	546.01	546.01	546.01
(b) Other than CIDER AND PERRY (per hectolitre) - Of an alcoholic strength by volume:			
Still and Sparkling not exceeding 5.5%	90.98	90.98	90.98
Still exceeding 5.5%	273.00	273.00	273.00
Sparkling exceeding 5.5%	546.01	546.01	546.01
5 Intermediate Beverages			
Still not exceeding 15%	273.00	273.00	273.00
Still exceeding 15%	396.12	396.12	396.12
Sparkling	546.01	546.01	546.01
<b>TOBACCO PRODUCTS</b>			
1 CIGARETTES			
Specific duty per 1,000 cigarettes	124.94	133.39	133.39
Ad Valorem duty as percent of retail price	18.46%	18.32%	18.32%
2 CIGARS (per kilogram)	185.701	196.409	196.409
3 FINE CUT TOBACCO FOR ROLLING OF CIGARETTES (per kilogram)	156.704	165.740	165.740
4 OTHER SMOKING TOBACCO (per kilogram)	128.832	136.261	136.261
<b>MINERAL OIL TAX</b>			
<b>MINERAL HYDROCARBON LIGHT OILS (per 1,000 Litres)</b>			
1 LEADED PETROL	511.72	553.04	553.04
2 UNLEADED PETROL	401.36	442.68	442.68
3 SUPER UNLEADED	506.47	547.79	547.79
<b>HYDROCARBON OILS OTHER SORTS (per 1,000 Litres)</b>			
1 HEAVY OIL (AUTO DIESEL)	326.73	368.05	368.05
Auto Diesel - (non Low Sulphur) with effect from 1 March 2002	379.12	420.44	420.44
Auto Diesel - Scheduled passenger road transport services	22.72	22.72	22.72
2 HEAVY OIL (NON AUTO USE - REBATE RATE) Transport Services	47.36	47.36	47.36
KEROSENE (with effect from 1 December 1999)	31.74	31.74	31.74
3 FUEL OIL			
Industrial	13.45	13.45	14.78
For the use in the Generation of Electricity for sale	13.45	13.45	14.78
4 AUTO LPG AND METHANE	53.01	53.01	63.59
5 OTHER LPG	18.15	18.15	20.86
6 COAL (with effect from 01/07/2005)*			
For business use (per tonne)			4.18
For other use (per tonne)			8.36

EXCISE DUTY NET RECEIPTS

TABLE EX2

Head of Duty		2003	2004	2005
		€	€	€
Beer	Import	82,770,969	80,113,005	95,377,167
	Home	372,619,049	378,081,957	361,930,565
	<b>Total</b>	<b>455,390,018</b>	<b>458,194,962</b>	<b>457,307,732</b>
Cider and Perry	Import	5,568,151	6,490,209	7,120,556
	Home	54,818,888	57,705,722	58,937,179
	<b>Total</b>	<b>60,387,040</b>	<b>64,195,931</b>	<b>66,057,735</b>
Spirits	Import	132,073,661	139,689,237	136,291,848
	Home	172,951,978	175,217,210	183,487,253
	<b>Total</b>	<b>305,025,639</b>	<b>314,906,447</b>	<b>319,779,101</b>
Wine & Made Wine	Home & Import	165,614,272	182,430,149	193,369,149
	Home & Import	2,208,137	2,364,410	1,760,031
	<b>Total</b>	<b>167,822,409</b>	<b>184,794,559</b>	<b>195,129,180</b>
Tobacco	Import	314,123,588	626,238,182	892,009,345
	Home	843,124,203	432,913,924	187,541,841
	<b>Total</b>	<b>1,157,247,791</b>	<b>1,059,152,106</b>	<b>1,079,551,186</b>
Hydrocarbon Light Oils	Import	609,339,024	729,687,642	701,222,060
	Home	244,445,312	241,013,862	300,657,225
	<b>Total</b>	<b>853,784,336</b>	<b>970,701,504</b>	<b>1,001,879,285</b>
Hydrocarbon Oils Other Sorts	Import	611,322,733	761,518,625	720,096,146
	Home	231,299,918	225,968,324	320,406,277
	<b>Total</b>	<b>842,622,651</b>	<b>987,486,948</b>	<b>1,040,502,423</b>
LPG	Import	4,265,763	4,382,805	4,686,204
	Home	798,660	773,436	826,977
	<b>Total</b>	<b>5,064,423</b>	<b>5,156,241</b>	<b>5,513,181</b>
Vehicle Registration Tax				
	<b>Total</b>	<b>819,449,745</b>	<b>945,973,401</b>	<b>1,148,783,152</b>
<b>SUBTOTAL</b>	Import	1,925,078,162	2,530,549,853	2,750,172,475
	Home	2,741,715,891	2,460,012,246	2,564,330,500
	<b>Total</b>	<b>4,666,794,053</b>	<b>4,990,562,099</b>	<b>5,314,502,975</b>
<b>Excise Duty on Premises or Activities</b>				
		2003	2004	2005
		€	€	€
Betting		38,422,170	45,552,353	45,850,201
Bookmaking Premises		368,980	329,080	400,900
Clubs		403,495	439,195	470,160
Firearms Certificates		5,700,450	4,391,802	5,079,135
Firearm Dealers		25,792	28,383	24,088
Excise Duty on Public Dancing Licences etc.		9,494,853	9,772,946	9,954,858
Other Instances		2,202	87	2,222
Foreign Travel	-	45,159	42,793	-
Licences		14,779,190	15,309,361	14,693,264
An Post		12,000	<b>22,088</b>	<b>9,233</b>
<b>SUBTOTAL</b>		<b>69,163,973</b>	<b>75,802,502</b>	<b>76,479,616</b>
<b>TOTAL NET RECEIPTS</b>		<b>4,735,958,026</b>	<b>5,066,364,601</b>	<b>5,390,982,592</b>



EXCISE DUTY ON BEER

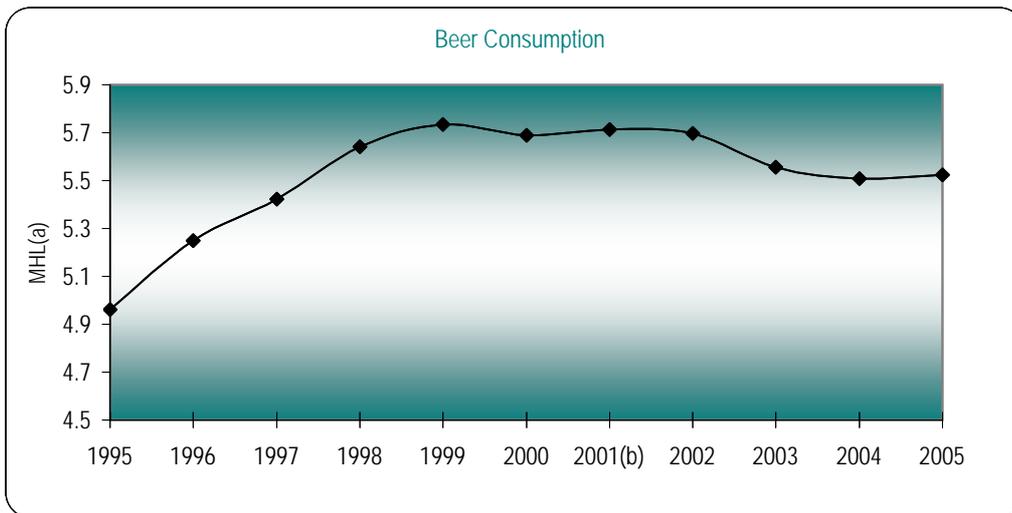
TABLE EX3

Net Duty Paid Quantities and Net Excise Receipts

Year	Home-Made	Imported	Home-Made and Imported		
	Net Duty Paid Quantities		MHL <sup>(a)</sup> (Retail)	Percent Change	Net Excise Receipts
	Litres of Alcohol	Litres of Alcohol			€
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 <sup>(b)</sup>	21,151,263	2,784,078	5.712	0.4%	435,645,313
2002	20,704,931	3,113,560	5.698	-0.3%	477,361,327
2003	19,583,068	3,643,664	5.557	-2.5%	455,390,018
2004	18,895,970	4,126,520	5.508	-0.9%	458,194,962
2005	<b>18,178,583</b>	<b>4,906,708</b>	<b>5.523</b>	<b>0.3%</b>	<b>457,307,732</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.

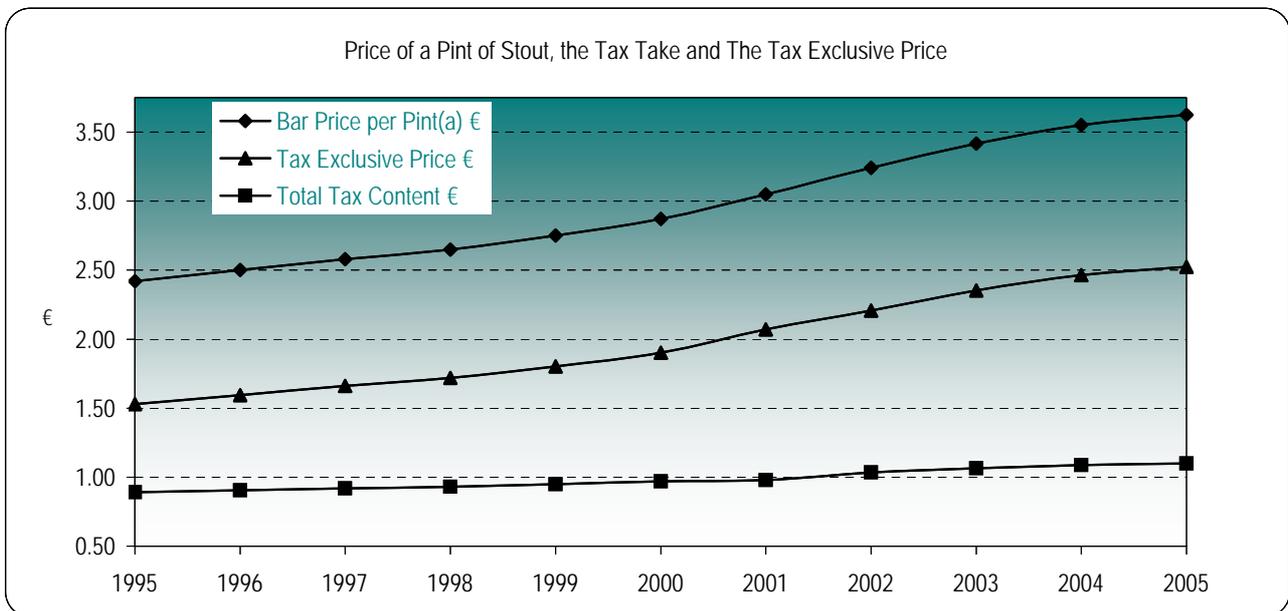
TABLE EX4

Incidence of Duty and VAT per Pint of Stout

Year (Mid Nov)	Bar Price per Pint(a) €	Percent Change	Excise		Total Tax Content €	Percent Change	Tax		Tax as a % of Price
			Content €	VAT Content €			Exclusive Price €	Percent Change	
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%
2004	3.55	4.0%	0.47	0.62	1.09	2.2%	2.46	4.7%	30.6%
2005	<b>3.63</b>	<b>2.1%</b>	<b>0.47</b>	<b>0.63</b>	<b>1.10</b>	<b>1.2%</b>	<b>2.52</b>	<b>7.3%</b>	<b>30.3%</b>

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):  
1995-2005 35.7%

INCREASE DURING PERIOD:  
TAX INCLUSIVE PRICE 49.8%  
TAX EXCLUSIVE PRICE 65.1%  
TAX CONTENT 23.5%



(a) Central Statistics Office National Average Retail Price

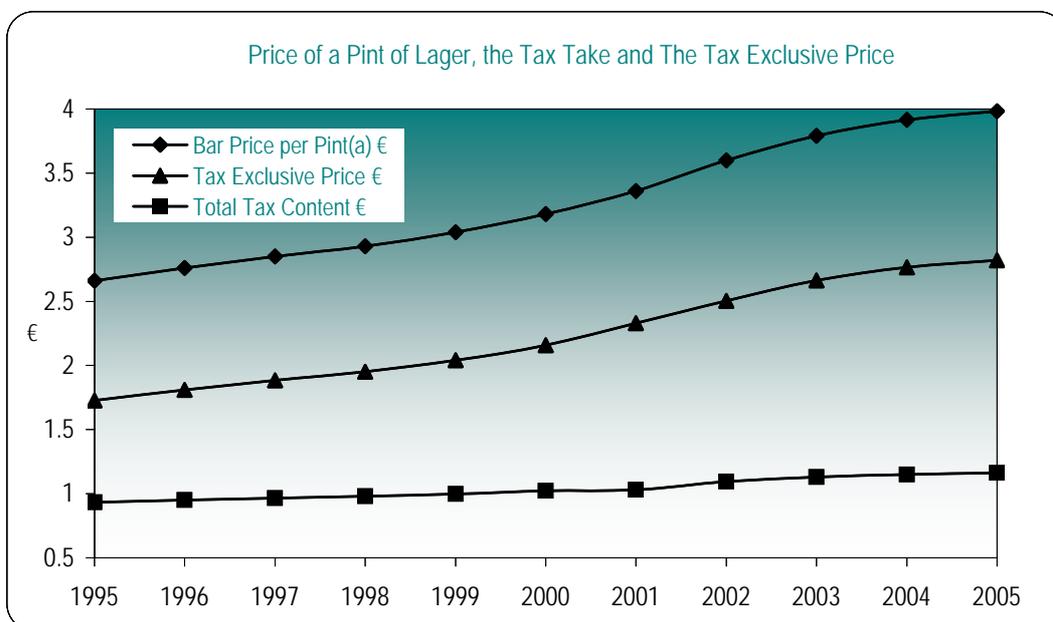
TABLE EX5

Incidence of Duty and VAT per Pint of Lager

Year (Mid Nov)	Bar Price			Tax					
	per Pint(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Exclusive Price €	Percent Change	Tax as a % of Price
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%
2004	3.92	3.3%	0.47	0.68	1.15	1.9%	2.76	3.8%	29.4%
<b>2005</b>	<b>3.98</b>	<b>1.7%</b>	<b>0.47</b>	<b>0.69</b>	<b>1.16</b>	<b>1.0%</b>	<b>2.82</b>	<b>2.0%</b>	<b>29.2%</b>

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):  
1995-2005 35.7%

INCREASE DURING PERIOD:  
TAX INCLUSIVE PRICE 49.7%  
TAX EXCLUSIVE PRICE 63.3%  
TAX CONTENT 24.6%



(a) Central Statistics Office National Average Retail Price

## EXCISE DUTY ON SPIRITS

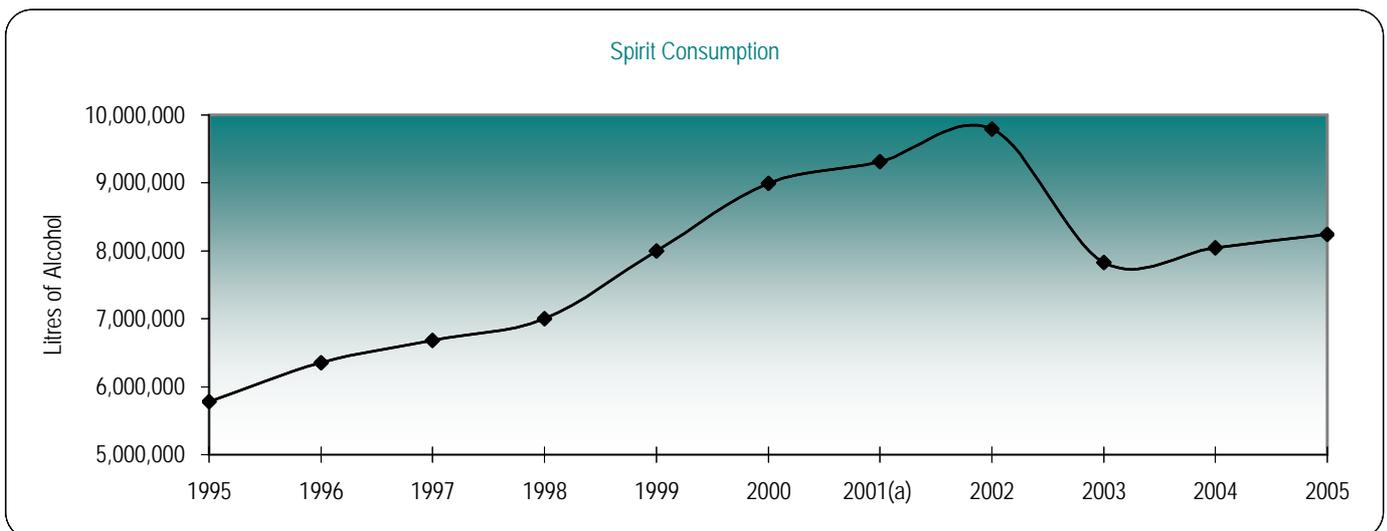
For excise purposes, the strength of spirits is expressed by reference to alcoholic strength by volume and the rates of excise duty in terms of alcoholic content. "Alcoholic strength by volume" means the ratio of the volume of alcohol present in a product at a temperature of 20°C to the total volume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

TABLE EX6

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

Year	Home-Made	Imported	Home Made and Imported		Net Excise Receipts €
	Quantity (Litres of Alcohol)	Quantity (Litres of Alcohol)	Total Quantity (Litres of Alcohol)	Percent Change	
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 <sup>(a)</sup>	5,453,943	3,857,932	9,311,875	3.5%	220,918,042
2002	5,528,741	4,263,433	9,792,174	5.2%	266,461,434
2003	4,397,020	3,429,447	7,826,467	-20.1%	305,025,639
2004	4,483,198	3,566,251	8,049,449	2.8%	314,906,447
2005	4,719,672	3,522,485	8,242,157	2.4%	319,779,101

(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.

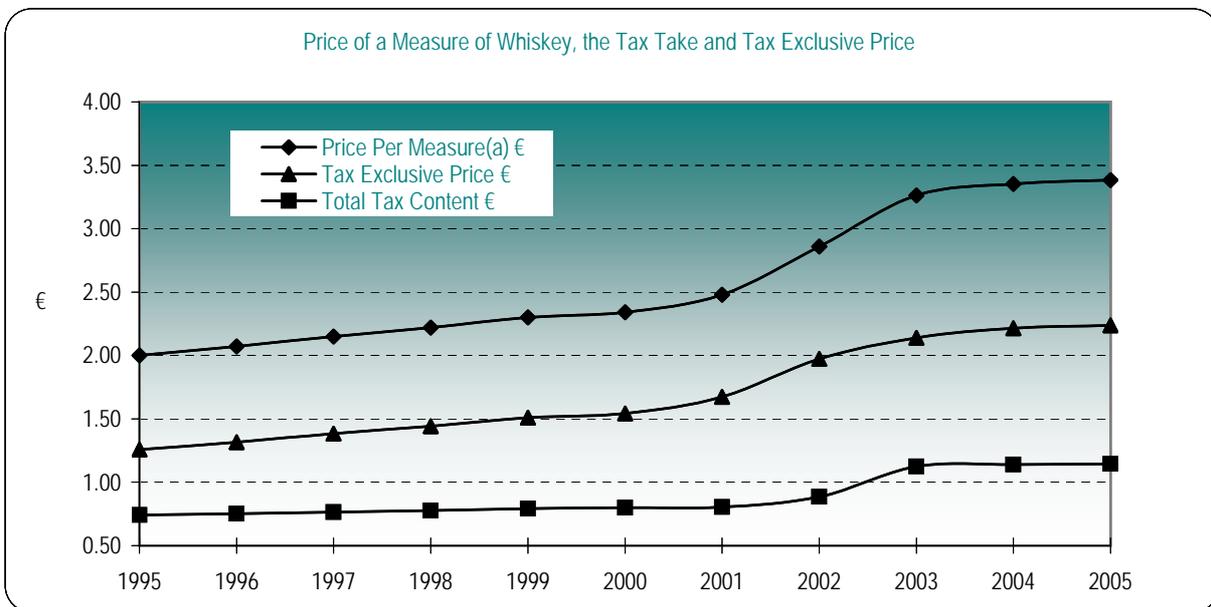
TABLE EX7

Incidence of Duty and VAT per Standard Measure of Whiskey

Year (Mid Nov)	Price Per Measure <sup>(a)</sup> €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax		Tax as % of Price
							Exclusive Price €	Percent Change	
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%
2004	3.35	2.8%	0.56	0.58	1.14	1.4%	2.21	3.5%	34.0%
2005	3.38	0.9%	0.56	0.59	1.14	0.5%	2.24	1.1%	33.8%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):  
1995-2005 35.7%

INCREASE DURING PERIOD:  
TAX INCLUSIVE PRICES 69.2%  
TAX EXCLUSIVE PRICES 77.8%  
TAX CONTENT 54.5%



(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
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%
2004	23.89	0.1%	10.99	4.15	15.14	0.0%	8.75	0.2%	63.4%
2005	23.80	-0.4%	10.99	4.13	15.12	-0.1%	8.68	-0.9%	63.5%

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

1995-2005 35.7%

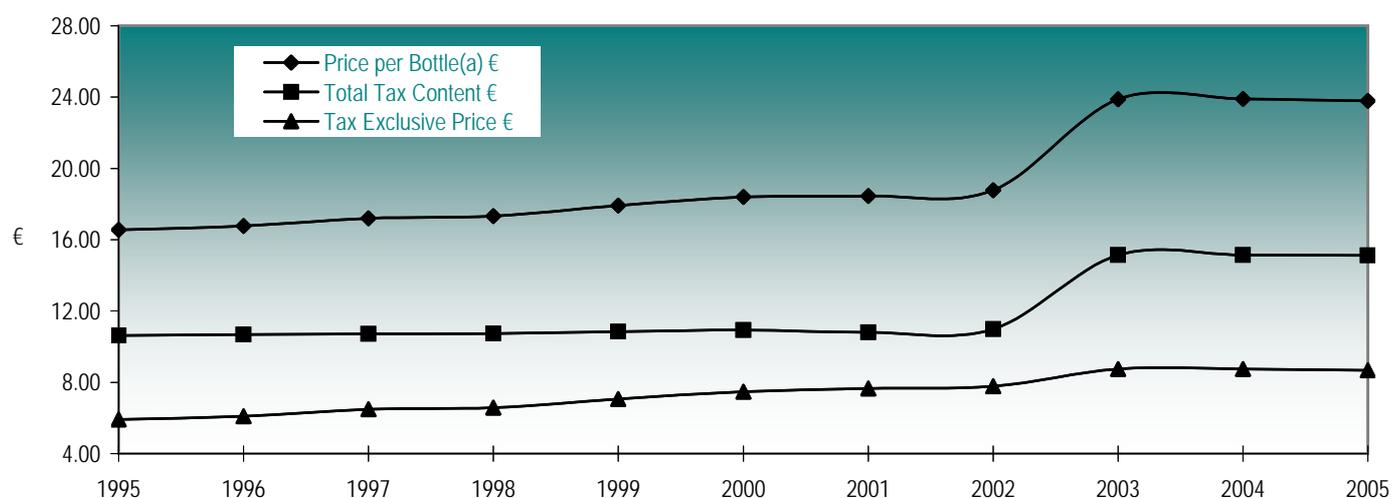
## INCREASE DURING PERIOD:

TAX INCLUSIVE PRICES 43.7%

TAX EXCLUSIVE PRICES 46.4%

TAX CONTENT 42.2%

Price of a Bottle of Whiskey, the Tax Take and the Tax Exclusive Price



(a) Central Statistics Office National Average Retail Price

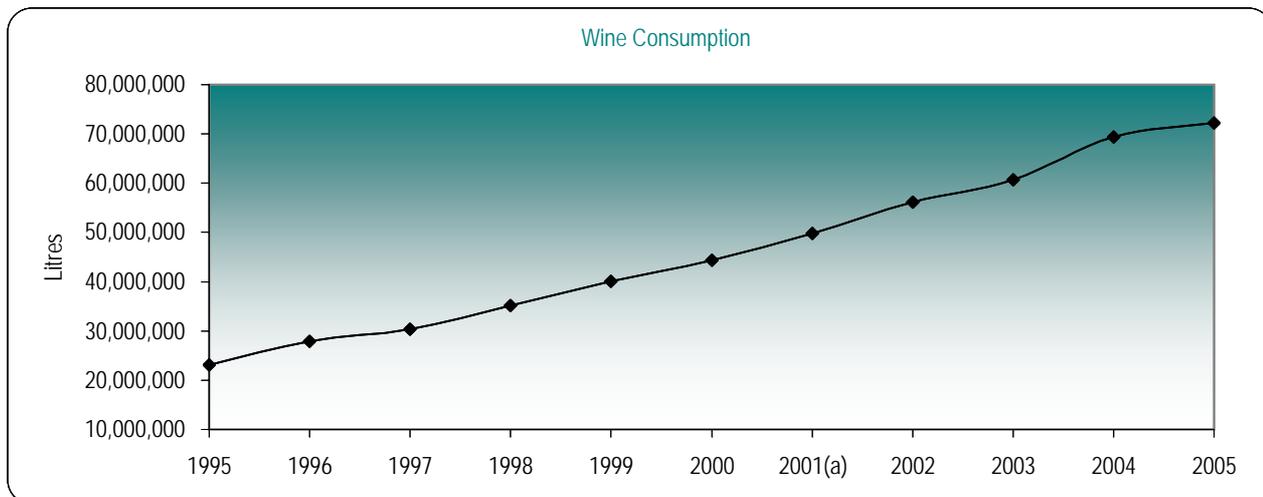
**EXCISE DUTY ON WINE AND MADE WINE**

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		Total Still and Sparkling	Net Excise Receipts €
	Not Exceeding		Exceeding	Quantity (Litres)	Quantity (Litres)	Percent Change	
	5.5% vol (a) (Litres)	15% vol (Litres)	15% vol (Litres)				
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 <sup>(a)</sup>	1,223,067	46,736,550	1,053,043	780,582	49,793,242	12.4%	120,882,567
2002	1,022,520	52,998,528	1,145,821	1,011,540	56,178,409	12.8%	152,153,947
2003	852,392	57,683,520	1,014,299	1,163,615	60,713,826	8.1%	167,822,409
2004	3,146,815	63,815,451	1,050,539	1,381,047	69,393,852	14.3%	184,794,559
<b>2005</b>	<b>3,434,070</b>	<b>66,051,582</b>	<b>1,061,403</b>	<b>1,638,350</b>	<b>72,185,404</b>	<b>4.0%</b>	<b>195,129,180</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.



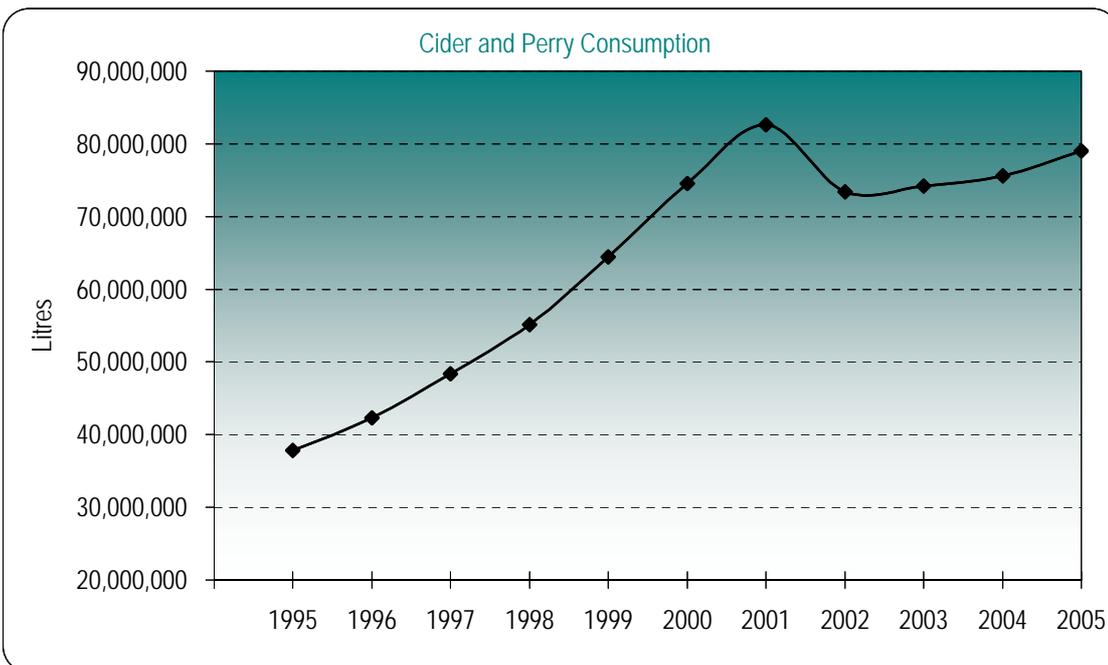
### EXCISE DUTY ON CIDER AND PERRY

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	
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
2004	68,276,626	7,359,790	75,636,416	2.0%	64,195,931
2005	70,795,146	8,244,618	79,039,764	4.5%	66,057,735



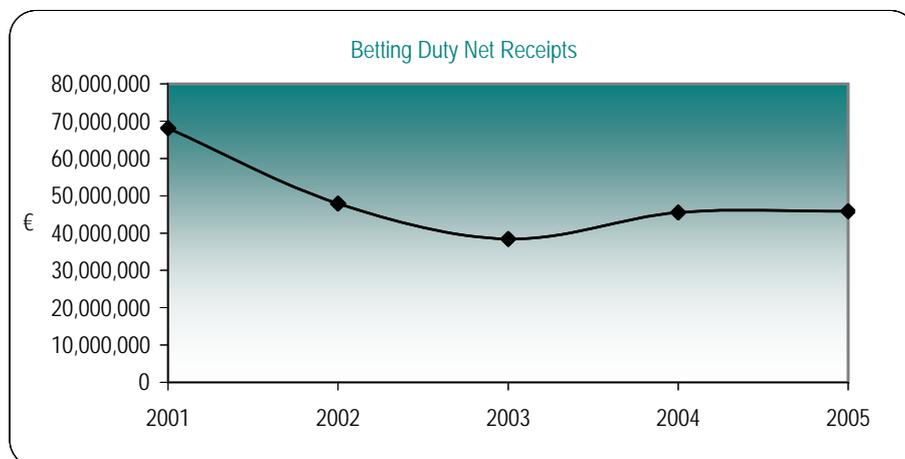
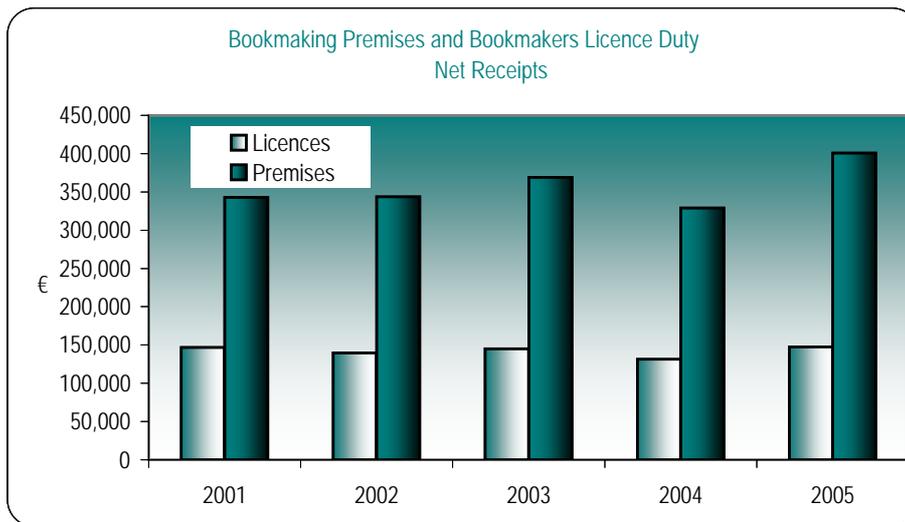
### Betting Duty, Bookmaking Premises Duty and Bookmakers Licences Duty

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

TABLE EX11

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

Year	Betting Duty	Bookmakers Licences		Bookmaking Premises	
	Net Receipts €	Numbers issued	Net Receipts €	Numbers issued	Net Receipts €
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
2004	45,552,353	535	131,474	948	329,080
<b>2005</b>	<b>45,850,201</b>	<b>588</b>	<b>147,500</b>	<b>1,170</b>	<b>400,900</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.

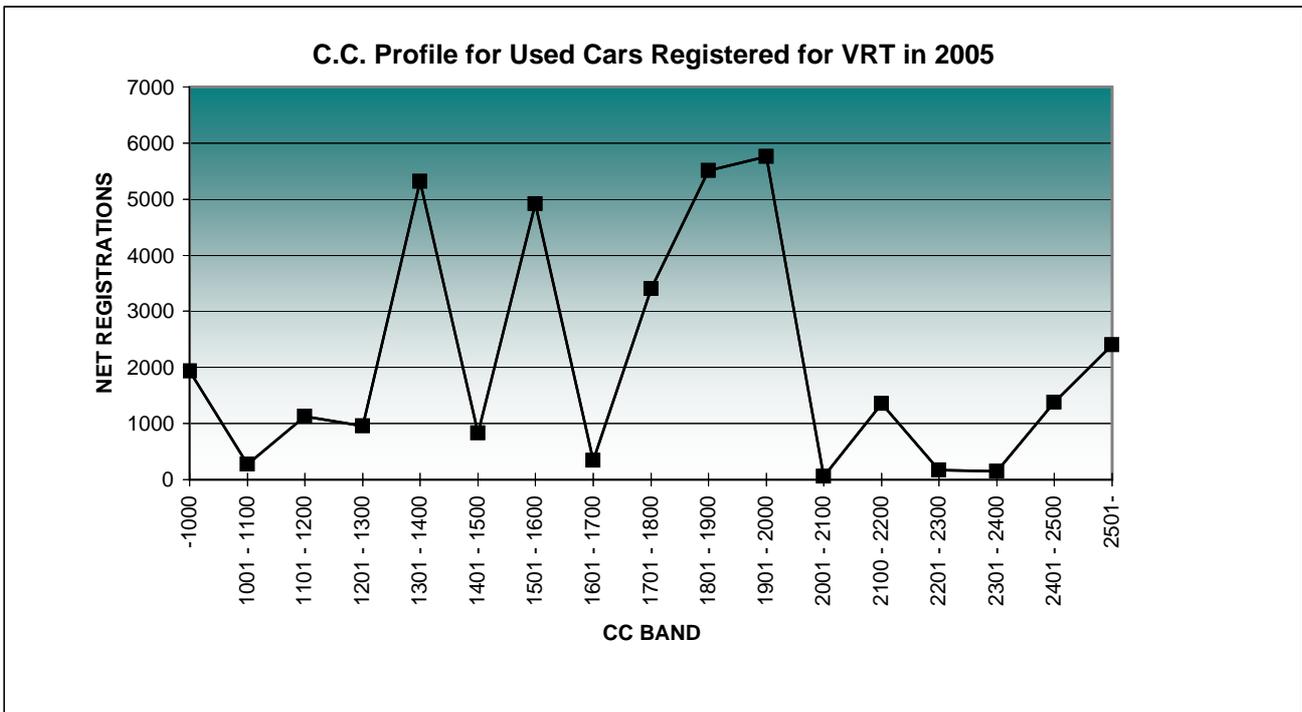
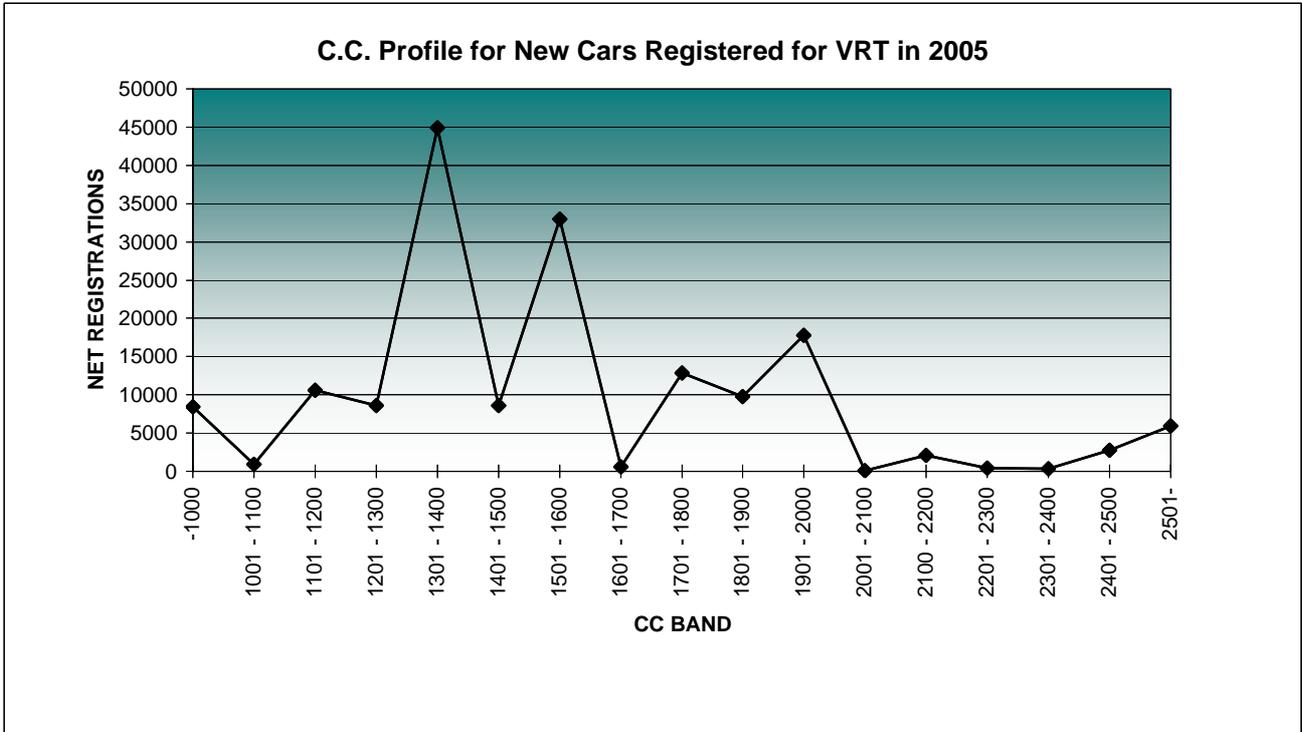
### Current Rate of VRT

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 an internal combustion engine up to 350 c.c.	- €2.00 per c.c.
with an internal combustion engine exceeding 350 c.c.	- €2.00 per c.c. for the first 350 c.c. plus €1.00 for every additional c.c.
propelled by means other than internal combustion engine.	- equal to amount payable on a motorcycle propelled with an internal combustion engine with same power output.

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

Year		Category A1		Category A2		Category A3		Total A1, A2 and A3		Category B		Category C		Cat. D	Category M		Total Net
		Cars up to 1400 cc		Cars 1401-1900 cc <sup>(1)</sup>		Cars over 1900 cc <sup>(1)</sup>				(Car Derived Vans)		(Commercial Vehicles)			(Motor Cycles)		Receipts
		Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	Reg.	€	€
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	59,053,103	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	391,563,661	6,956	106,869,490	165,174	750,652,946	2,891	7,160,020	44,826	2,286,798	265	8,344	3,652,038	763,751,803
	Used	5,494	3,574,593	8,305	9,572,046	2,341	8,179,692	16,140	21,326,332	852	919,316	11,850	585,349	88	4,488	1,446,214	24,277,210
	<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>
2005	New	74,625	263,680,370	66,878	394,730,668	30,378	369,603,140	171,881	1,028,014,178	3,845	11,133,564	45,166	2,256,850	248	3,142	2,200,984	1,043,605,576
	Used	11,306	10,592,975	17,173	39,185,690	13,322	50,812,760	41,801	100,591,425	2,030	2,419,788	20,892	1,034,900	131	3,806	1,131,463	105,177,576
	<b>Total</b>	<b>85,931</b>	<b>274,273,345</b>	<b>84,051</b>	<b>433,916,358</b>	<b>43,700</b>	<b>420,415,900</b>	<b>213,682</b>	<b>1,128,605,603</b>	<b>5,875</b>	<b>13,553,352</b>	<b>66,058</b>	<b>3,291,750</b>	<b>379</b>	<b>6,948</b>	<b>3,332,447</b>	<b>1,148,783,152</b>

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



## EXCISE DUTY ON MINERAL HYDROCARBON LIGHT OILS

TABLE EX13

## Quantities Retained for Home Use and Net Excise Receipts

Year	Leaded Petrol	Unleaded Petrol	Super Plus Unleaded <sup>(a)</sup>	Aviation Gasoline	MHLO Quantities and Receipts Totals		Net Excise Receipts €
	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	% Change	
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
2004	-	2,187,822	5,826	2,031	2,195,679	3.4%	970,701,504
2005	-	2,264,172	2,151	1,946	2,268,269	3.3%	1,001,879,285

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

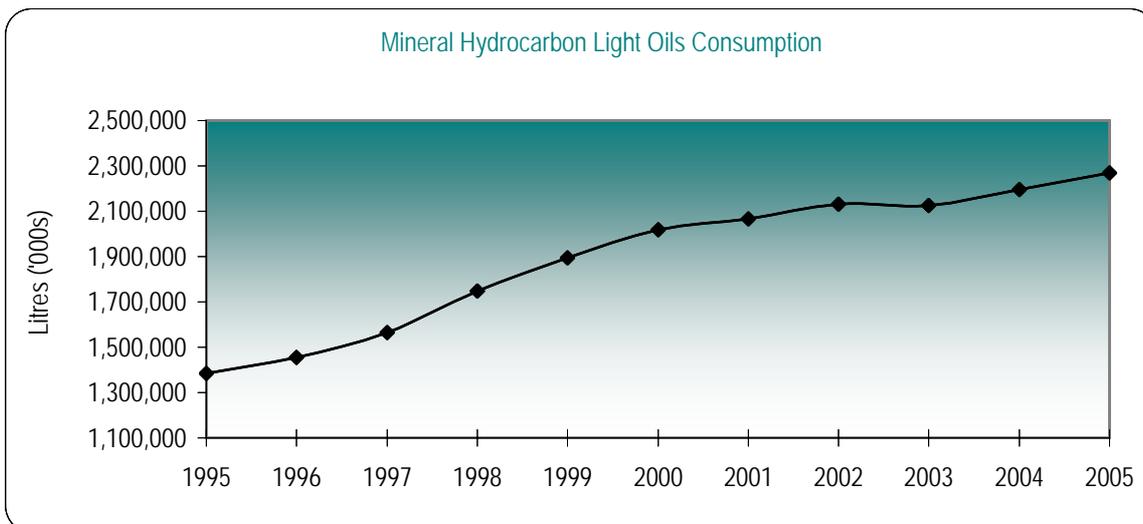


TABLE EX14

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

Year (Mid Nov)	Price per Litre(a)	Percent Change	Excise Content	VAT Content	Total Tax Content	Percent Change	Tax Exclusive Price	Percent Change	Tax as a % of Price
1995	73.0	-0.2%	34.76	12.67	47.44	0.0%	25.57	-0.4%	65.0%
1996	78.2	7.1%	35.81	13.57	49.39	4.1%	28.83	12.7%	63.1%
1997	77.7	-0.6%	37.39	13.49	50.87	3.0%	26.84	-6.9%	65.5%
1998	73.1	-5.9%	37.39	12.69	50.08	-1.6%	23.06	-14.1%	68.5%
1999	81.0	10.8%	37.39	14.06	51.45	2.7%	29.56	28.2%	63.5%
2000	95.5	17.9%	37.39	16.57	53.96	4.9%	41.53	40.5%	56.5%
2001	78.6	-17.7%	34.85	13.10	47.95	-11.1%	30.65	-26.2%	61.0%
2002	89.0	13.2%	40.14	15.45	55.58	15.9%	33.42	9.0%	62.5%
2003	85.6	-3.8%	40.14	14.86	54.99	-1.1%	30.61	-8.4%	64.2%
2004	100.8	17.8%	44.27	17.49	61.76	12.3%	39.04	27.5%	61.3%
2005	109.4	8.5%	44.27	18.99	63.25	2.4%	46.15	18.2%	57.8%

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

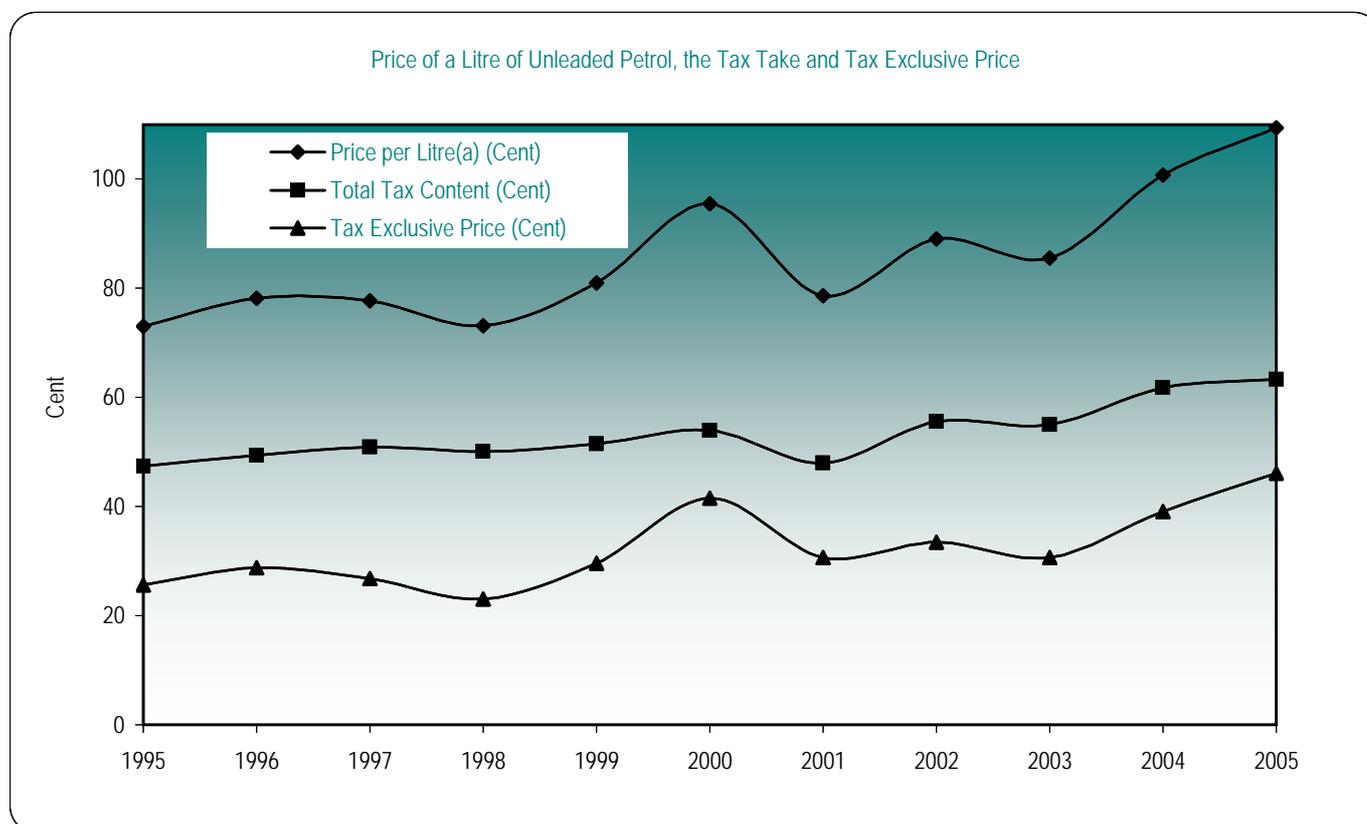
1995-2005 35.7%

## INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 49.8%

TAX EXCLUSIVE PRICE 80.4%

TAX CONTENT 33.4%



(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 <sup>(a)(b)</sup>		Other Oils <sup>(c)</sup>		Fuel Oil Used in the Manufacture of Alumina <sup>(d)</sup>	Residual Fuel Oil Generation of Electricity for Sale	Residual Fuel Oil Other Purposes	Residual Fuel Oil	Total Hydrocarbon Oils Other Sorts			
	Quantity (Litres '000)	Auto Diesel % Change	Net Excise Receipts €	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Percent Change
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	3.9%	413,438,070	
1996	1,235,740	8.7%	366,001,237	1,897,799	86,989,692	-	-	262,812	648,445	361,311	13,562,382	4,406,107	7.6%	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	5.3%	529,818,924	
1998	1,618,396	18.2%	509,234,728	2,067,897	95,282,481	-	-	331,093	1,086,955	331,145	19,046,503	5,435,486	17.2%	623,563,712	
1999	1,852,470	14.5%	583,307,332	1,567,061	70,432,800	706,406	33,724,243	338,292	1,307,962	340,078	22,135,634	6,112,270	12.5%	709,600,010	
2000	1,991,424	7.5%	623,960,807	1,595,707	71,956,051	788,904	25,483,634	367,185	1,131,777	311,278	19,384,059	6,186,276	1.2%	740,784,550	
2001	2,150,116	8.0%	519,487,873	1,629,694	72,955,320	950,223	30,195,406	342,001	1,223,991	373,206	21,359,044	6,669,231	7.8%	643,997,643	
2002	2,262,994	5.2%	660,216,592	1,546,867	65,990,577	939,289	29,806,040	328,384	933,396	266,906	16,160,307	6,277,836	-5.9%	772,173,515	
2003	2,298,884	1.6%	731,464,128	1,564,981	69,610,348	983,414	31,095,137	356,927	521,031	271,313	10,453,038	5,996,551	-4.5%	842,622,651	
2004	2,443,984	6.3%	870,734,501	1,581,434	70,879,147	1,052,520	33,458,184	326,994	750,955	198,877	12,415,116	6,354,764	6.0%	987,486,948	
2005	2,595,633	6.2%	920,482,423	1,645,479	72,930,000	1,080,818	33,660,000	344,197	678,235	251,115	13,430,000	6,595,477	3.8%	1,040,502,423	

(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.

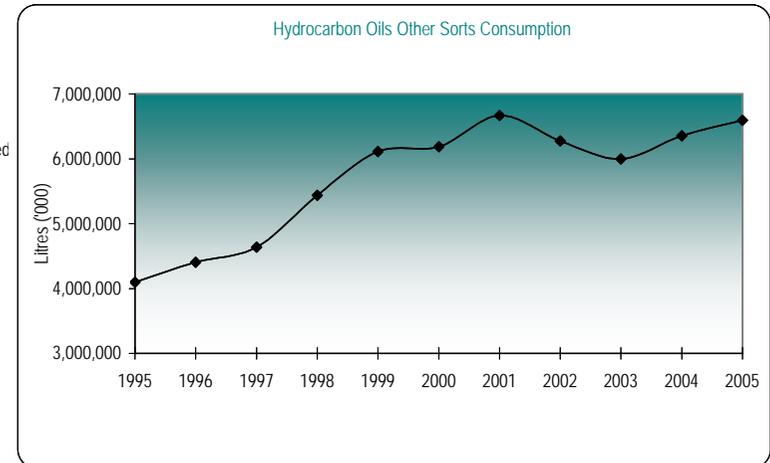


TABLE EX16

Incidence of Duty and VAT Per Litre of Auto Diesel

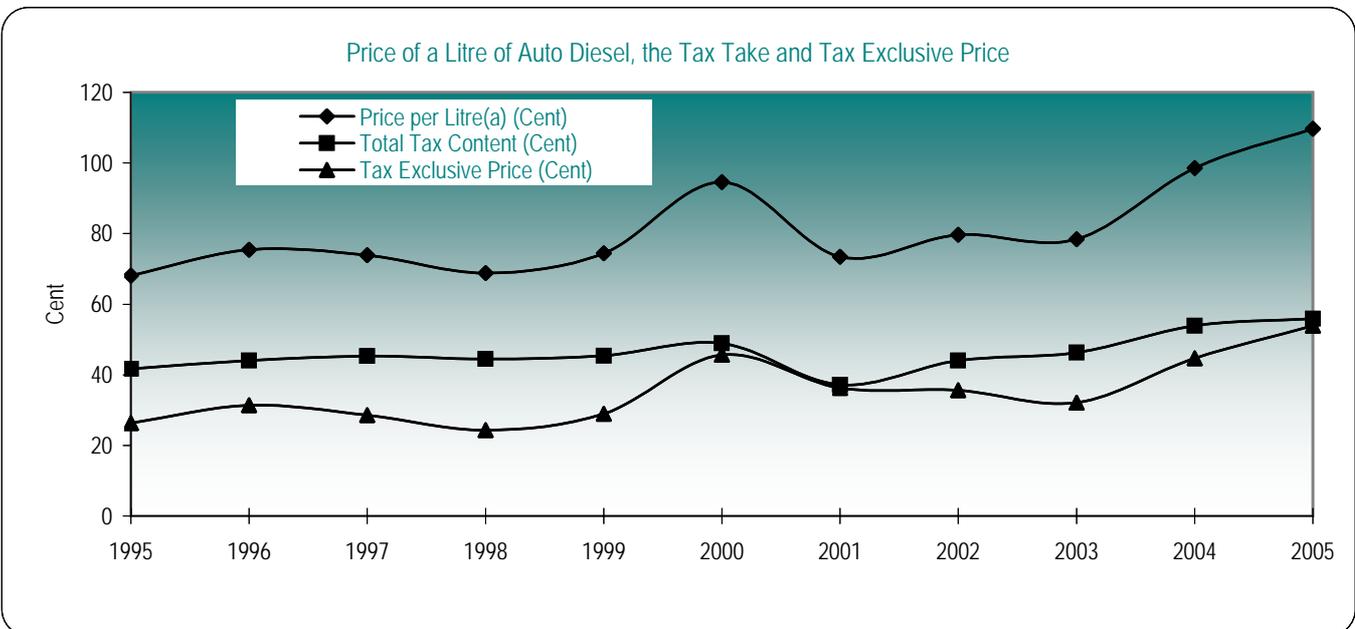
Year (Mid Nov)	Price per Litre(a) (Cent)	Percent Change	Excise Content (Cent)	VAT Content (Cent)	Total Tax Content (Cent)	Percent Change	Tax Exclusive Price (Cent)	Percent Change	Tax as a % of Price
1995	68.1	1.1%	29.90	11.81	41.71	0.3%	26.35	2.4%	61.3%
1996	75.4	10.8%	30.95	13.09	44.04	5.6%	31.38	19.1%	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%
2004	98.6	25.8%	36.81	17.11	53.92	16.5%	44.68	39.1%	54.7%
2005	109.7	11.3%	36.81	19.04	55.84	3.6%	53.86	20.5%	50.9%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

1995 - 2005 35.7%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 61.2%  
 TAX EXCLUSIVE PRICE 104.4%  
 TAX CONTENT 33.9%



(a) Central Statistics Office National Average Retail Price

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

TABLE EX17

## Quantities Retained for Home Use and Net Excise Receipts

Year	Fully Duty Paid		Partly Rebated <sup>(a)</sup>		Total	
	Quantity (Litres '000)	Net Receipts €	Quantity (Litres '000)	Net Receipts €	Quantity (Litres '000)	Net Receipts €
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
2004	1,748	77,343	279,022	5,078,898	280,770	5,156,241
<b>2005</b>	<b>1,930</b>	<b>108,426</b>	<b>277,083</b>	<b>5,404,755</b>	<b>279,013</b>	<b>5,513,181</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	Change	Receipts €	Cigars Quantity - Kgs	Fine Cut Quantity - Kgs	Other Smoking Quantity - Kgs	Total Other Tobacco Quantity - Kgs Receipts €	
1995	6,365,349	6.8%	642,435,251	78,965	121,966	88,959	289,890 25,945,957	668,381,208
1996	6,108,500	-4.0%	648,936,117	73,824	131,266	79,176	284,266 27,935,911	676,872,028
1997	6,272,348	2.7%	700,450,183	78,333	108,173	72,826	259,332 26,619,076	727,069,259
1998	6,422,783	2.4%	753,895,315	80,313	116,007	70,506	265,226 28,699,359	782,594,673
1999	6,868,335	6.9%	830,507,274	79,777	126,128	65,878	271,783 31,004,790	861,512,064
2000	6,848,022	-0.3%	923,092,056	81,644	123,897	60,823	266,364 35,560,329	958,652,385
2001	6,771,984	-1.1%	1,102,290,292	82,644	147,165	60,305	290,114 39,533,438	1,141,823,730
2002	7,015,554	3.6%	1,099,474,355	79,277	135,569	52,570	267,416 37,842,856	1,137,317,211
2003	6,295,263	-10.3%	1,119,452,754	75,965	111,904	47,129	234,998 37,795,038	1,157,247,791
2004	5,330,593	-15.3%	1,024,589,939	56,090	112,321	38,859	207,270 34,562,167	1,059,152,106
2005	5,514,228	3.4%	1,053,565,948	48,761	95,971	38,658	183,390 25,985,239	1,079,551,186

Note:

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

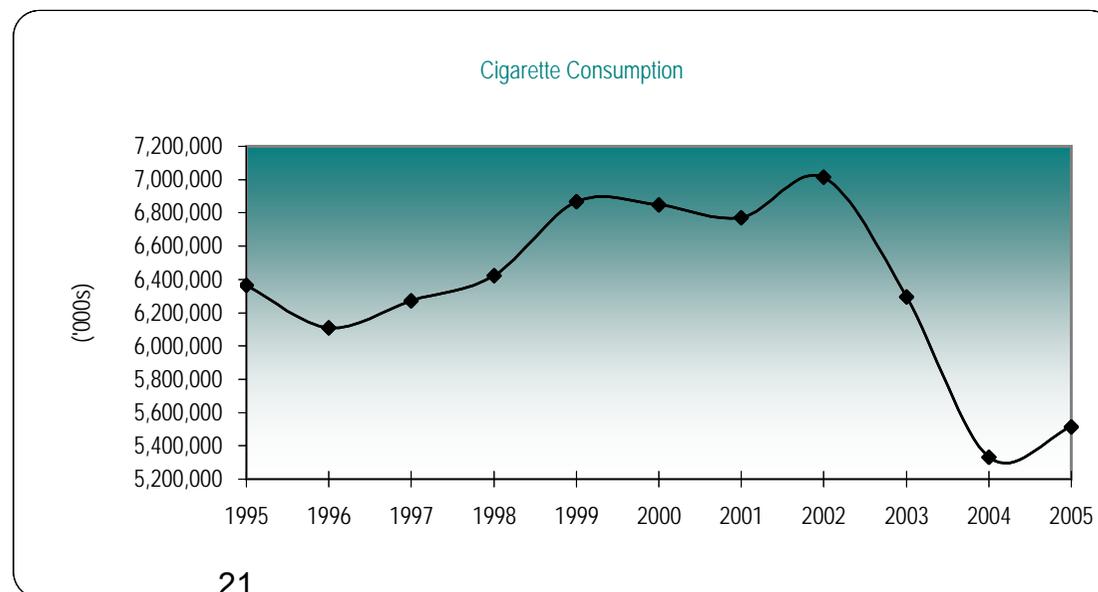


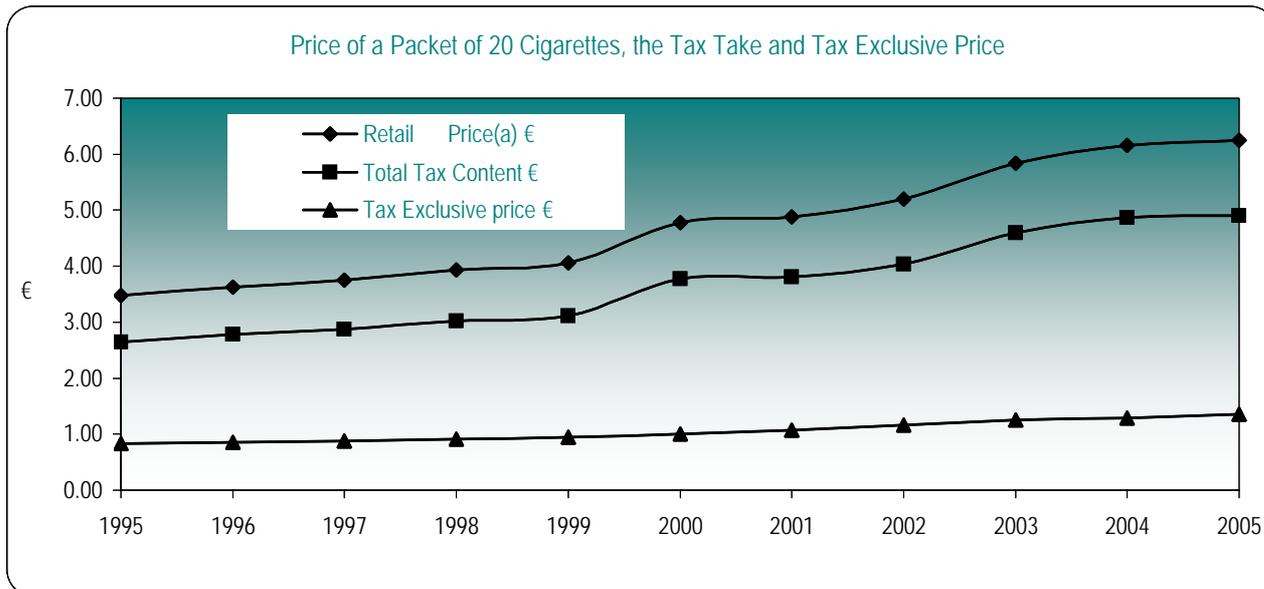
TABLE EX19

Incidence of Duty and VAT Per Packet of 20 Cigarettes

Year (Mid Nov)	Retail Price(a)	Percent Change	Excise Content			VAT Content	Total Tax Content	Percent Change	Tax Exclusive price	Percent Change	Total Tax as % of price
	€		Specific €	Ad Valorem €	Total €	€	€	€	€		
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%
2004	6.16	5.5%	2.67	1.13	3.80	1.07	4.87	6.0%	1.29	3.6%	79.0%
2005	6.25	1.5%	2.67	1.15	3.81	1.09	4.90	0.7%	1.35	4.6%	78.3%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):  
1995-2005 35.7%

INCREASE IN PRICES DURING PERIOD:  
TAX INCLUSIVE PRICES 79.7%  
TAX EXCLUSIVE PRICES 61.6%  
TAX CONTENT 85.4%



(a) Central Statistics Office National Average Retail Price

## EXCISE LICENCES

TABLE EX20

## Numbers and Net Receipts

	2003		2004		2005	
	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	23	6,000	33	9,500	13	3,750
2. Cider Manufactures	3	750	-	-	1	500
3. Distillers	5	1,500	3	750	4	1,000
4. Rectifiers and Componders	23	6,512	10	2,750	9	2,500
5. Sweet Makers	2	1,262	-	-	1	500
<b>TOTAL MANUFACTURES</b>	<b>56</b>	<b>16,024</b>	<b>46</b>	<b>13,000</b>	<b>28</b>	<b>8,250</b>
<b>DEALERS</b>						
1. Spirits	267	66,236	283	72,250	338	88,500
2. Beer	207	53,262	231	59,000	229	61,000
3. Wine and Sweet	462	116,250	494	127,000	468	121,000
4. Spirits and Wine	4	1,000	3	750	3	750
<b>TOTAL DEALERS</b>	<b>940</b>	<b>236,748</b>	<b>1,011</b>	<b>259,000</b>	<b>1,038</b>	<b>271,250</b>
<b>RETAILERS</b>						
Retailers of Spirits:						
1. Publicians viz.:-						
Full	9,713	7,388,189	9,946	8,455,779	9,225	7,572,755.00
Six-Day	11	3,005	7	2,260	7	1,750
Early-Closing	2	1,645	6	1,755		
Six-Day and Early-Closing	5	1,250	5	1,250	5	1,505
Additional Duty - number of Licences issued		4,190	-	3,684		
<b>TOTAL PUBLICANS</b>	<b>9,731</b>	<b>7,398,279</b>	<b>9,964</b>	<b>8,464,728</b>	<b>9,237</b>	<b>7,576,010</b>
2. Off-Licences	785	195,500	983	247,000	1,070	271,250
3. Special Restaurant Renewal	303	77,508	348	88,500	317	81,945
4. Restricted Licence Conversion	1	3,174	1	3,174		
<b>TOTAL SPIRIT RETAILERS</b>	<b>1,089</b>	<b>276,182</b>	<b>1,332</b>	<b>338,674</b>	<b>1,387</b>	<b>353,195</b>
Retailers of Beer:						
5. On Licence viz.:- Full	10	2,500	11	2,750	10	2,250
6. Off-Licences	786	196,750	990	248,500	1,073	272,000
<b>TOTAL BEER RETAILERS</b>	<b>796</b>	<b>199,250</b>	<b>1,001</b>	<b>251,250</b>	<b>1,083</b>	<b>274,250</b>

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

	2003		2004		2005	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
Retailers of Cider & Perry:						
7. Off-Licences	11	3,000	11	2,750	8	2,250
<b>TOTAL CIDER &amp; PERRY RETAILERS</b>	<b>11</b>	<b>3,000</b>	<b>11</b>	<b>2,750</b>	<b>8</b>	<b>2,250</b>
Retailers of Wine:						
8. On-Licences viz.: Full	2,401	620,099	2,181	558,762	2,231	577,250
9. Off-Licences	2,392	611,349	2,790	710,265	3,026	774,000
<b>TOTAL WINE RETAILERS</b>	<b>4,793</b>	<b>1,231,448</b>	<b>4,971</b>	<b>1,269,027</b>	<b>5,257</b>	<b>1,351,250</b>
Retailers of Sweets:						
10. On-Licences						
11. Off-Licences			3	1,000	1	250
<b>TOTAL SWEETS RETAILERS</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>1,000</b>	<b>1</b>	<b>250</b>
12. Passenger Vessels - Annual	25	7,000	30	7,500	19	4,750
13. Passenger Aircraft	61	15,250	136	34,000	124	31,000
14. Railway Restaurant Cars	1	250	103	25,750	2	500
15. Special Restaurant Fee	31	117,955	27	106,540	40	148,395
16. Pre 1960 Hotel Licence Conversion	3	9,514	5	15,863	5	15,863
<b>TOTAL</b>	<b>121</b>	<b>149,969</b>	<b>301</b>	<b>189,653</b>	<b>190</b>	<b>200,508</b>
<b>TOTAL CLASS A</b>	<b>17,537</b>	<b>9,510,899</b>	<b>18,640</b>	<b>10,789,082</b>	<b>9,004</b>	<b>10,037,213</b>
1 Auctioneers	1,766	449,778	1,928	487,000	2,183	555,778
2 Auction Permits	261	65,250	289	72,250	291	72,750
3 Bookmakers Licences	584	145,124	535	131,470	588	147,500
4 Gaming	141	70,090	109	62,590	102	58,500
5 Gaming Machines	12,662	2,918,210	9,229	2,337,600	9,673	2,372,965
6 House Agents	6	1,000	9	1,000	18	2,375
7 Hydrocarbon Oil Refiners						
8 Hydrocarbon Oil Vendors	2,633	681,071	2,382	618,652	2,324	601,538
9 Liquid Petroleum Gas Vendors						
10 Amusement Machines	7,461	921,993	6,550	795,827	6,831	833,630
11 Methylated Spirit Makers	17	3,800	9	1,710	8	1,900
12 Methylated Spirit Retailers	687	8,619	896	11,040	696	8,736
13 Tobacco Manufacturers	4	760	5	1,140	2	380
14 Bookmaker 361A(Tote)	-	-	-	-	-	-
15 Other (instances)	-	1,595	-	-	-	-
<b>TOTAL CLASS B</b>	<b>26,222</b>	<b>5,267,290</b>	<b>21,941</b>	<b>4,520,279</b>	<b>22,716</b>	<b>4,656,052</b>
<b>TOTAL CLASSES A &amp; B</b>	<b>43,759</b>	<b>14,778,190</b>	<b>40,581</b>	<b>15,309,361</b>	<b>31,720</b>	<b>14,693,264</b>

## Stamp Duties

- **Table SD1**      **Classification of Net Receipt**
- **Table SD2**      **Other statistics relating to Stamp Revenue in the six years ended 2005**
- **Table SD3**      **Net Receipts of fees collected by means of Stamps**

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

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

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

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

### *Residential Property*

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

### *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 0.5% on the assets contributed to a capital company. This duty was abolished with effect from 7 December 2005.

(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.

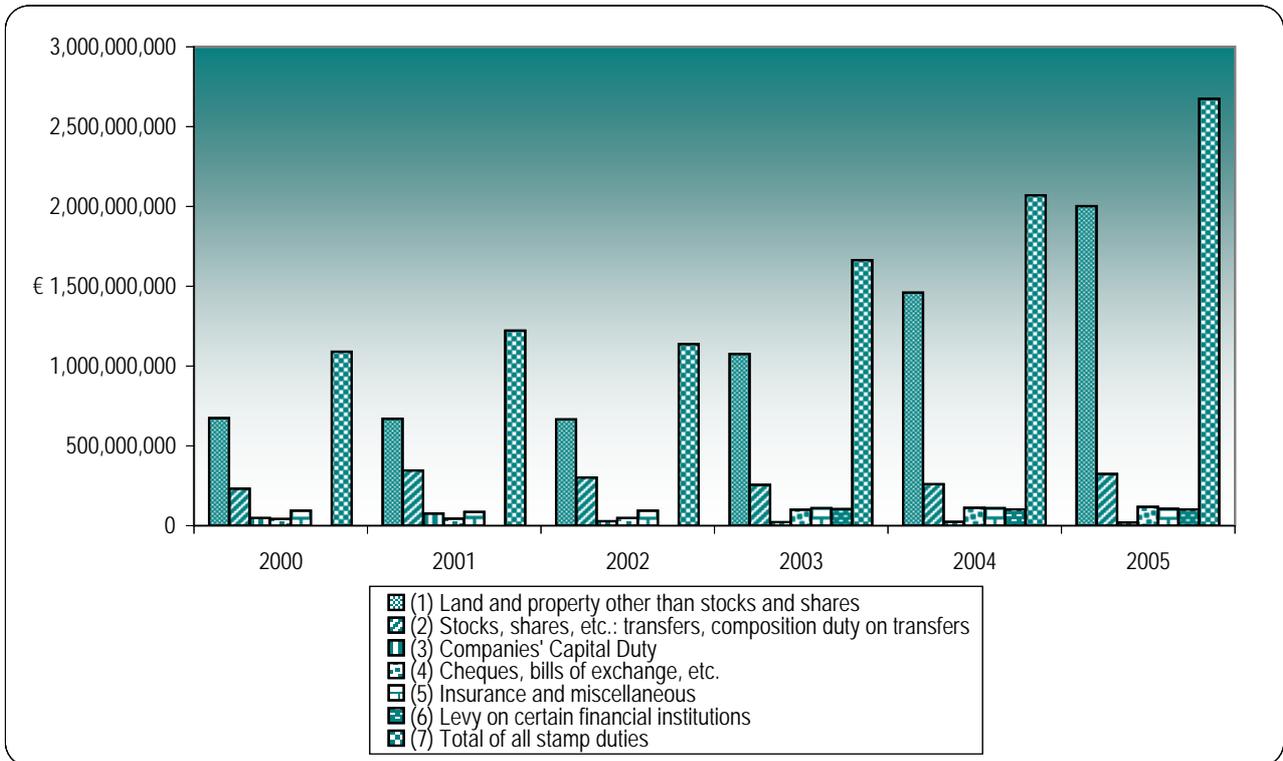
(6) **Levy on Certain Financial Institutions**

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.

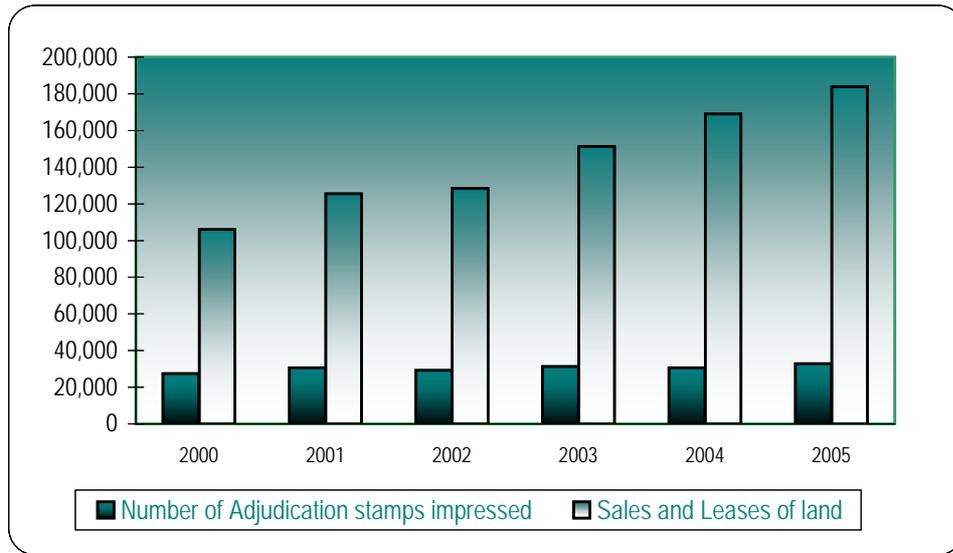
**TABLE SD1**  
**Classification of Net Receipt**

Category of charge	2000	2001	2002	2003	2004	2005
	€	€	€	€	€	€
(1) Land and property other than stocks and shares	674,146,299	670,865,515	665,877,753	1,075,014,734	1,460,934,182	2,001,538,417
(2) Stocks, shares, etc.: transfers, composition duty on transfers	231,402,374	345,795,876	302,881,353	255,775,604	260,501,095	324,020,301
(3) Companies' Capital Duty	48,987,437	76,085,499	27,844,643	21,027,005	24,365,565	20,184,788
(4) Cheques, bills of exchange, etc.	41,512,732	44,703,084	47,556,426	99,602,290	112,017,899	118,145,809
(5) Insurance and miscellaneous	93,836,997	85,076,403	94,836,783	109,795,662	109,099,622	106,328,700
(6) Levy on certain financial institutions	-	-	-	103,179,037	102,754,752	102,966,899
(7) Total of all stamp duties	1,089,885,839	1,222,526,377	1,138,996,958	1,664,394,332	2,069,673,115	2,673,184,913



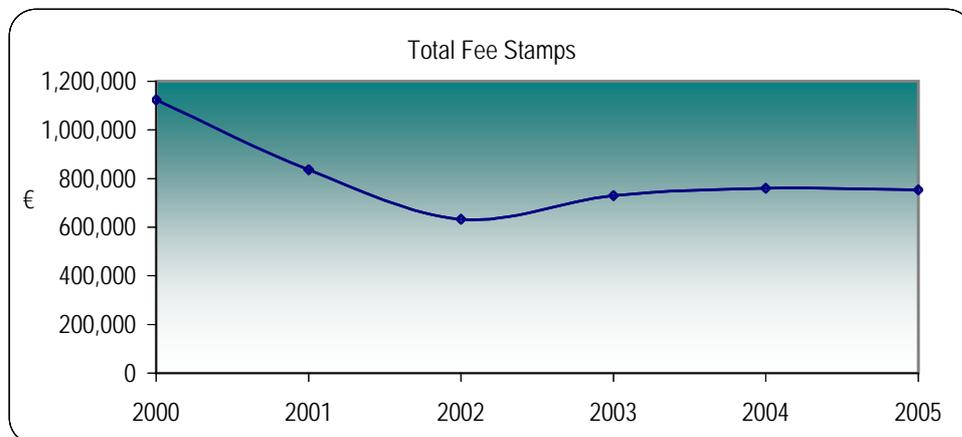
**TABLE SD2**  
Other statistics relating to Stamp Duties in the six years ended 2005

	2000	2001	2002	2003	2004	2005
Number of Adjudication stamps impressed	27,510	30,650	29,306	31,342	30,660	32,890
Sales and Leases of land						
Number of Particulars Delivered stamps impressed	105,952	125,428	128,419	151,185	169,060	183,879



**TABLE SD3**  
Net Receipts of fees collected by means of Stamps

	2000	2001	2002	2003	2004	2005
	€	€	€	€	€	€
Companies' Registration	89,809	81,239	68,686	63,469	67,313	158,889
Official Arbitration (land)	9,206	49,177	40,808	68,834	24,126	33,579
Registration of Deeds	1,025,366	706,553	523,704	597,778	668,572	561,043
<b>Total fee Stamps</b>	<b>1,124,381</b>	<b>836,969</b>	<b>633,198</b>	<b>730,080</b>	<b>760,012</b>	<b>753,510</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 disponent. The group thresholds are indexed each year in line with inflation. The indexed group thresholds applicable to gifts and inheritances taken in 2005 are as follows:

- (a) €466,725: this applies where the beneficiary is a child, or a minor child of a deceased child, of the disponent. It also applies in certain circumstances to nephews and nieces of the disponent and to parents who take an inheritance from a deceased child;
- (b) €46,673: included in this class are brothers, sisters, nephews, nieces, and grandchildren of the disponent;
- (c) €23,336: 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 disponent in any one year is exempt from tax as are gifts and inheritances taken by one spouse from the other.

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

- *Agricultural Relief.* 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 a discretionary trust tax in this Report.

**(c) Probate Tax**

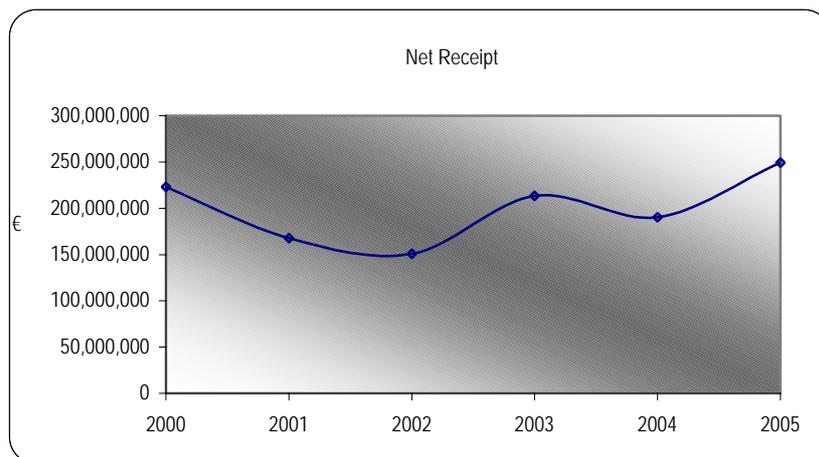
A probate tax of 2% applied to estates valued in excess of an exemption threshold since 1993. This tax was abolished in respect of deaths occurring on or after 6 December 2000. The threshold for deaths occurring in 2000 was £40,000.

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

**TABLE CAT1**

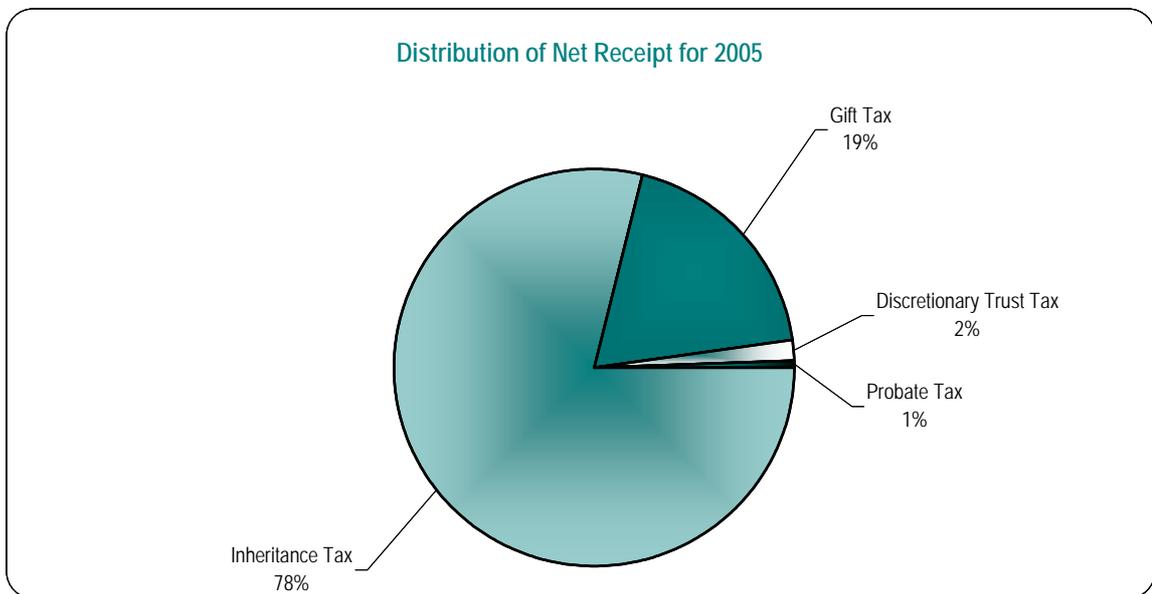
**Exchequer Receipt and Net Receipt**

Year	Exchequer Receipt €	Net Receipt €
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
2004	190,064,000	190,058,657
<b>2005</b>	<b>248,912,000</b>	<b>249,137,659</b>



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

Capital Acquisitions Tax	2000 €	2001 €	2002 €	2003 €	2004 €	2005 €
Inheritance Tax	154,723,513	121,504,568	128,062,522	130,653,240	171,293,533	196,654,582
Gift Tax	15,417,767	13,752,087	13,147,217	26,540,077	14,404,771	46,871,624
Discretionary Trust Tax	15,271,597	11,028,235	4,306,573	53,501,778	1,560,673	3,856,326
Probate Tax	37,514,394	21,405,405	5,375,506	2,551,072	2,763,498	1,726,173
<b>Total</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>	<b>249,108,704</b>



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

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

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

## 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 1/10th for each qualifying child.

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

**TABLE RPT1**  
**Exchequer Receipt and Net Receipt**

Year	Exchequer Receipt €	Net Receipt €
2000	2,025,232	2,024,970
2001	1,651,929	1,651,747
2002	827,000	827,139
2003	404,000	403,871
2004	382,000	381,641
2005	360,000	360,520

## Income Tax

- Table IT1 Taxation in force for the years 2000-2001 to 2005
- 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, 2005
- Table IT6 Cost of allowances and reliefs 2002 and 2003

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

Broadly speaking, income tax is charged on -

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

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

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

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

For individuals, income tax is also graduated by means of various allowances, deductions and reliefs. 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 2000-2001 to 2005**

	2000-2001	2001	2002	2003	2004	2005
Rates of tax (excluding income levy) for every £ or € of chargeable income	without dependent children 22% on first £17,000	without dependent children 20% on first €14,800	without dependent children 20% on first €28,000	without dependent children 20% on first €28,000	without dependent children 20% on first €28,000	without dependent children 20% on first €29,400
<u>Standard Rate</u>	44% on remainder	42% on remainder				
- 20% for 2001, 2002, 2003, 2004 and 2005						
- 22% for 2000-2001.						
	with dependent children 22% on first £20,150	with dependent children 20% on first €17,131	with dependent children 20% on first €32,000	with dependent children 20% on first €32,000	with dependent children 20% on first €32,000	with dependent children 20% on first €33,400
	44% on remainder	42% on remainder				
Married persons (a) (joint assessment)	one spouse with income 22% on first £28,000	one spouse with income 20% on first €21,460	one spouse with income 20% on first €37,000	one spouse with income 20% on first €37,000	one spouse with income 20% on first €37,000	one spouse with income 20% on first €38,400
	44% on remainder	42% on remainder				
	both spouses with income 22% on first £28,000	both spouses with income 20% on first €21,460	both spouses with income 20% on first €37,000	both spouses with income 20% on first €37,000	both spouses with income 20% on first €37,000	both spouses with income 20% on first €38,400
	(with an increase of £6,000 max.)	(with an increase of £8,140 max.)	(with an increase of €19,000 max.)	(with an increase of €19,000 max.)	(with an increase of €19,000 max.)	(with an increase of €20,400 max.)
	44% on remainder	42% on remainder				
<b>Exemption limits: (b)</b>						
Single or Widowed persons:						
• Under 65 years	£4,100	£3,034	€5,210	€5,210	€5,210	€5,210
• 65 and under 75 years	£7,500	£6,290	€13,000	€15,000	€15,500	€16,500
• 75 years and over	£7,500	£6,290	€13,000	€15,000	€15,500	€16,500
Married persons:						
• Under 65 years	£8,200	£6,068	€10,420	€10,420	€10,420	€10,420
• 65 and under 75 years	£15,000	£12,580	€26,000	€30,000	€30,000	€33,000
• 75 years and over	£15,000	£12,580	€26,000	€30,000	€30,000	€33,000

\*See notes at the end of Table

**TABLE IT1 – continued**  
**Taxation in force for the years 2000-2001 to 2005**

	2000-2001	2001	2002	2003	2004	2005
<b>Children under 16 years:</b>						
• Additional Amount	£450	£333	€575	€575	€575	€575
• Third and each subsequent child	£650	£481	€830	€830	€830	€830
<b>ALLOWANCES, DEDUCTIONS, RELIEFS OR CREDITS GRANTED TO INDIVIDUALS BY REFERENCE TO PERSONAL STATUS:</b>						
	@ Standard Rate 24%	Credit	Credit	Credit	Credit	Credit
Single Person	£4,700	£814	€1,520	€1,520	€1,520	€1,580
Married Person	£9,400	£1,628	€3,040	€3,040	€3,040	€3,160
<b>Widowed Person:</b>						
• In year of bereavement	£9,400	£1,628	€3,040	€3,040	€3,040	€3,160
• Subsequent years	£4,700	£814	€1,520	€1,520	€1,520	€1,580
<b>Widowed Person with Dependant: Child (additional)</b>						
1st year of Bereavement	£10,000	£2,000	€2,600	€2,600	€2,600	€2,800
2nd year of Bereavement	£8,000	£1,600	€2,100	€2,100	€2,100	€2,300
3rd year of Bereavement	£6,000	£1,200	€1,600	€1,600	€1,600	€1,800
4th year of Bereavement	£4,000	£800	€1,100	€1,100	€1,100	€1,300
5th year of Bereavement	£2,000	£400	€600	€600	€600	€800
<b>Single Parent – additional</b>						
- Income Limit of Child	£720	NIL	NIL	NIL	NIL	NIL
<b>Incapacitated Child</b>						
-Income Limit of Child	£2,100	NIL	NIL	NIL	NIL	NIL
<b>Dependent Relative allowance</b>						
-Income Limit	£5,536	£4,989	€9,332	€9,332	€10,373	€10,997
<b>Blind Person</b>						
Both Spouses Blind	£6,000	£888	€1,600	€1,600	€1,600	€2,000
<b>Age Allowance (Single/Widowed):</b>						
• Person	£800	£119	€205	€205	€205	€205
• Married	£1,600	£238	€410	€410	€410	€410
<b>Employed person taking care of incapacitated person</b>						
Employee allowance (c)	£1,000	£296	€660	€800	€1,040	€1,270
Home Carers Credit (max) (d)	-	£444	€770	€770	€770	€770

\*See notes at the end of Table

**TABLE IT1 – continued**  
**Taxation in force for the years 2000-2001 to 2005**

	2000-2001	2001	2002	2003	2004	2005
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					
<b>ALLOWANCES, DEDUCTIONS AND RELIEFS GRANTED TO INDIVIDUALS AS INCENTIVES AND FOR EXPENDITURE INCURRED:</b>						
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)	£16,500	£17,000	No limit	No limit	No limit	No limit
(II) Other expenses	No limit	No limit	No limit	No limit	No limit	No limit
Contributions by employees to approved superannuation funds	A deduction of up to 15% 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	£4,000	£2,960	€5,080	€5,080	€5,080	€5,080
Widowed persons	£4,000	£2,960	€5,080	€5,080	€5,080	€5,080
Single persons	£2,000	£1,480	€2,540	€2,540	€2,540	€2,540

\* See notes at end of table

**TABLE IT1 – continued**  
**Taxation in force for the years 2000-2001 to 2005**

	2000-2001	2001	2002	2003	2004	2005
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	€3,050	€3,050	€3,050	€3,050
Interest limit on money borrowed by an individual in acquiring an interest in a partnership:						
Where the individual is a partner of and has not, except in certain limited circumstances, recovered capital from the partnership	No limit	No limit	No limit	No limit	No limit	No limit
Interest limit on money borrowed to pay death duties	No limit	No limit	No limit	No limit	No limit	No limit
Interest limit on borrowings for business purposes	No limit	No limit	No limit	No limit	No limit	No limit
Medical insurance premiums (i)	A deduction in respect of premiums payable to an authorised insurer.					
Un-reimbursed health expense incurred by a taxpayer on himself or herself or 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 2000-2001 to 2005**

	2000-2001	2001	2002	2003	2004	2005
Relief for rent paid in respect of private tenancies (k)		Credit	Credit	Credit	Credit	
Tenants aged 55 or under:						
Maximum deduction/credit:						
• Married persons	£1,500	£296	€508	€508	€508	€600
• Widowed persons	£1,125	£296	€508	€508	€508	€600
• Single persons	£750	£148	€254	€254	€254	€300
Tenants aged over 55.						
Maximum deduction/credit:						
• Married persons	£4,000	£592	€1,016	€1,016	€1,016	€1,200
• Single or Widowed persons	£2,000	£296	€508	€508	€508	€600
	(£3,000 for widowed person)	(£592 for widowed person)	(€1,016 for widowed person)	(€1,016 for widowed person)	(€1,016 for widowed person)	(€1,200 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 and 2005.					
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 2000-2001 to 2005**

	2000-2001	2001	2002	2003	2004	2005
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 employee's under approved profit sharing schemes (m)						
Maximum qualifying value of shares appropriated in any one year	£10,000	£7,400	£12,700	€12,700	€12,700	€12,700
Relief for investment in corporate trades (n)						
• Minimum investment	£200	£148	€250	€250	€250	€250
• Maximum investment	£25,000	£18,500	€31,750	€31,750	€31,750	€31,750
Relief for seed capital investment by new entrepreneurs	£25,000	£18,500	€31,750	€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 2000-2001 to 2005**

	2000-2001	2001	2002	2003	2004	2005
Relief for donations made to certain bodies engaged in the promotion of the arts (o)						
• Minimum donation	£100	Replaced by new scheme – see note (o)				
• Maximum donation	£10,000					
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	€5,078.95	€5,078.95	€7,500	€7,500
• Leases of 7 or more years	£6,000	£6,000	€7,618.43	€7,618.43	€10,000	€10,000
Donations to certain Third World charities:						
• Minimum donation	£200	Replaced by new scheme - see Note (o)				
• Maximum donation	£750					
Qualifying donations treated as received by the charity net of income tax at the standard rate. The donor does not receive any tax relief for the donation.						
Donations to National Collections of important heritage items:						
• Minimum donation	£75,000	£75,000	€100,000	€100,000	€150,000	€150,000
• Maximum donation	£3,000,000	£3,000,000	€6,000,000	€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 2000-2001 to 2005**

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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.
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 €20,400 (for 2005) 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 2000-2001, 2001, 2002, 2003, 2004 and 2005 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 €38,400 in the tax year 2005 and who claim the increased standard rate taxband 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.

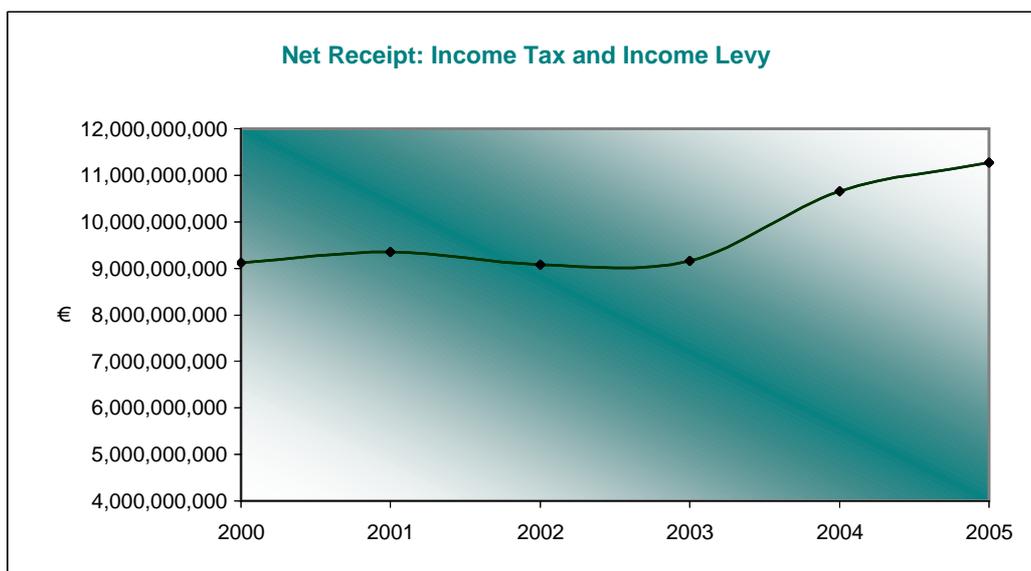
- (i) To qualify for the relief the individual must be a full-time director or employee of the company and must not, except in certain limited circumstances, have recovered capital from the company. No relief is granted on interest on a loan applied in acquiring shares issued on or after 20 April 1990 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> (Income Tax and Income Levy) €	<b>Net Receipt</b> (Income Tax and Income Levy) €
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
2004	10,650,541,000	10,695,063,533
<b>2005</b>	<b>11,266,298,000</b>	<b>11,339,493,828</b>

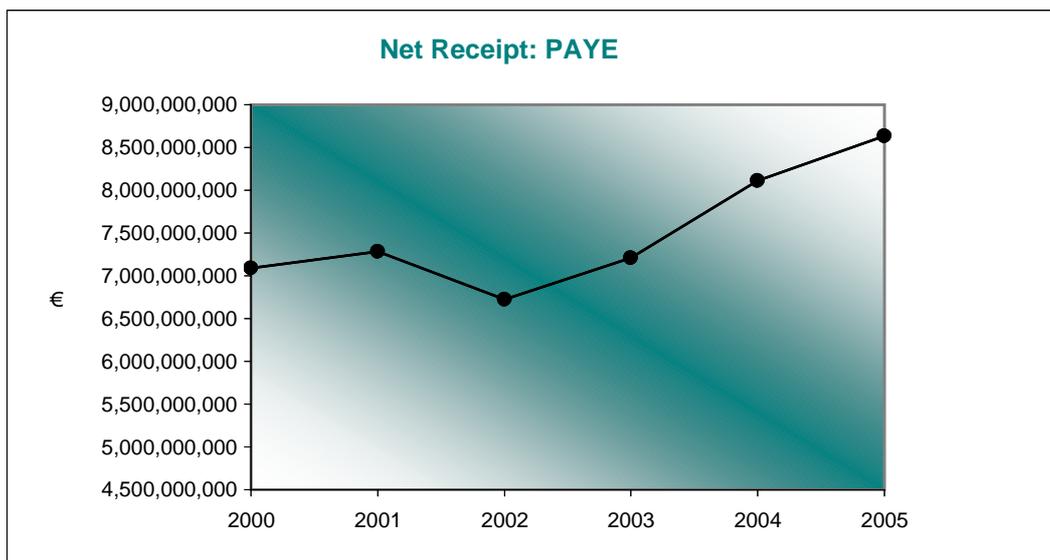


**TABLE IT3**

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

	<b>Gross Receipts (PAYE) €</b>	<b>Net Receipts (PAYE) €</b>
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
2004	9,297,933,457	8,111,015,654
<b>2005</b>	<b>9,967,146,923</b>	<b>8,637,443,677</b>

A small amount of Schedule E tax (about €124 million in year 2003) is paid otherwise than through Pay As You Earn. Precise particulars of the amount are not available.

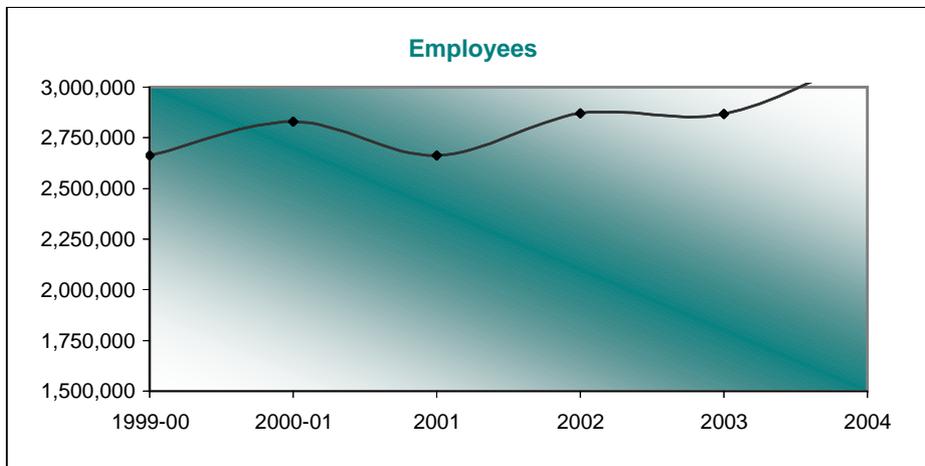
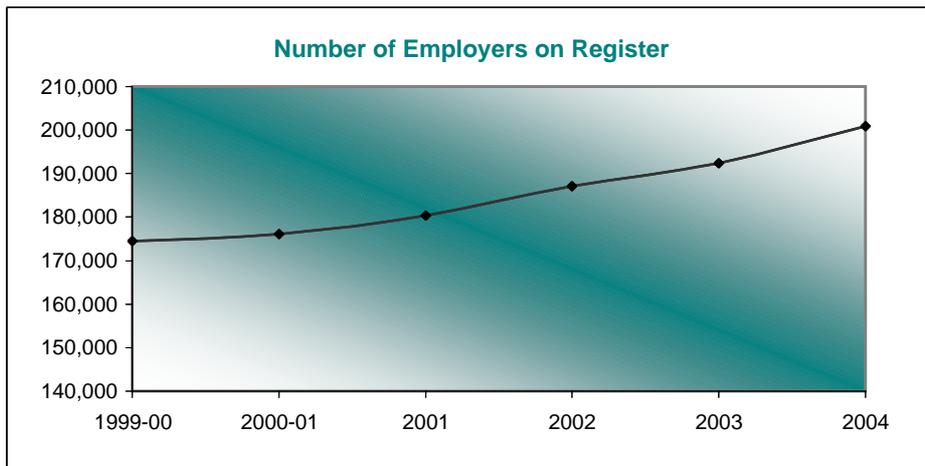


**TABLE IT4**

**Numbers of Employers and Employees**

<b>Year</b>	<b>Number of employers on register</b>	<b>Number of employees records returned by employer</b>
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
2003	192,347	2,868,347
2004	200,908	3,150,886

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

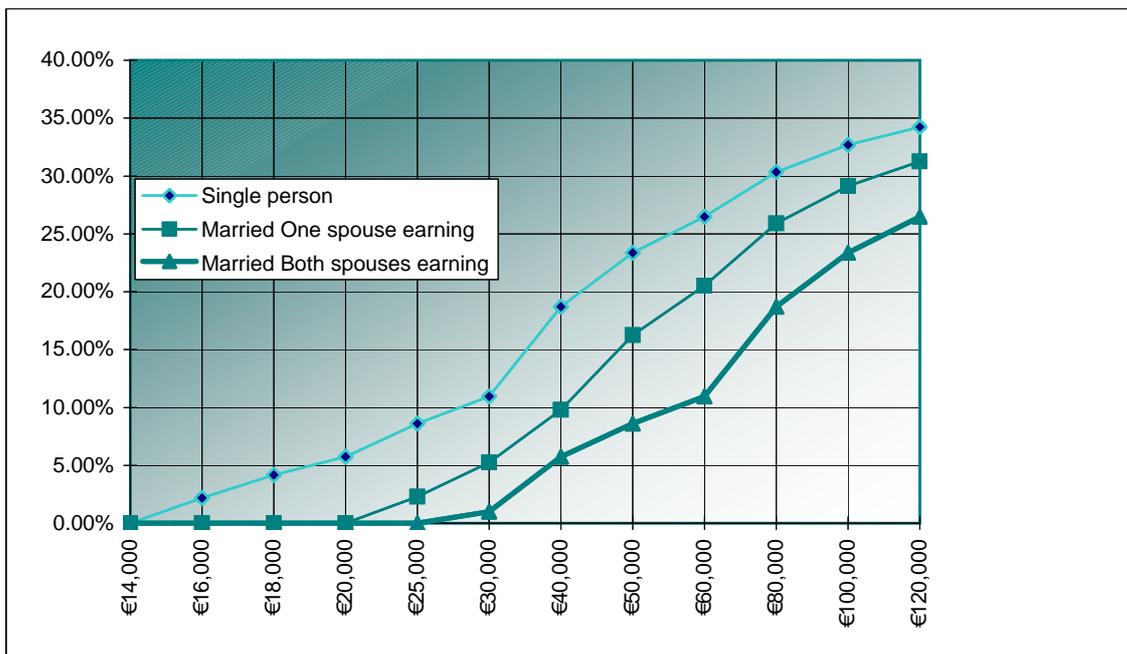
The following table illustrates the graduation of tax for certain incomes and taxpayers.

Table IT5

Amount and effective rates of tax on specimen incomes, 2005

Actual total income	Single persons or married couples who elect for separate assessment		Married couples who elect for joint assessment			
			One spouse working (no children)		Both spouses working (assumes 65/35 split of income between spouses)	
	Amount of tax	Effective Rate	Amount of tax	Effective Rate	Amount of tax	Effective Rate
€14,000	€0	0.00%	€0	0.00%	€0	0.00%
€16,000	€350	2.19%	€0	0.00%	€0	0.00%
€18,000	€750	4.17%	€0	0.00%	€0	0.00%
€20,000	€1,150	5.75%	€0	0.00%	€0	0.00%
€25,000	€2,150	8.60%	€570	2.28%	€0	0.00%
€30,000	€3,282	10.94%	€1,570	5.23%	€300	1.00%
€40,000	€7,482	18.71%	€3,922	9.81%	€2,300	5.75%
€50,000	€11,682	23.36%	€8,122	16.24%	€4,300	8.60%
€60,000	€15,882	26.47%	€12,322	20.54%	€6,564	10.94%
€80,000	€24,282	30.35%	€20,722	25.90%	€14,964	18.71%
€100,000	€32,682	32.68%	€29,122	29.12%	€23,364	23.36%
€120,000	€41,082	34.24%	€37,522	31.27%	€31,764	26.47%

Effective rates of tax are computed by reference to personal tax credits for persons aged under 65 years, which for 2005 include the special individual PAYE tax credit of €1,270



## COST OF TAX CREDITS, ALLOWANCES AND RELIEFS 2003 AND 2002

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 2003 and 2002 and all figures are based on tax due in respect of assessments for each year and not on tax receipts within that year.

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

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

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

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 2002 reflect revisions to figures previously published in the 2004 Report.

**INCOME TAX AND CORPORATION TAX**  
**TABLE IT6**  
**Cost of Tax Credits, Allowances and Reliefs 2002 and 2003**

Tax Relief Provision	<sup>(1)</sup> Estimated cost for			
	2002	2003		
	€m	Numbers	€m	Numbers
<b>INCOME TAX</b>				
Exemption limits:				
General Exemption <sup>(2)</sup>	0.0	0	0.0	0
Child Addition <sup>(2)</sup>	1.0	2,900	1.3	2,800
Age Exemption <sup>(2)</sup>	21.9	31,700	49.2	48,500
Married Person's Credit <sup>(3)</sup>	1,805.1	629,400	1,820.6	631,000
Single Person's Credit <sup>(3)</sup>	1,552.8	1,169,600	1,612.4	1,209,800
Widowed Person's Credit <sup>(3)</sup>	122.3	72,950	125.3	73,800
Additional Credit to Widowed Person in Year of Bereavement	6.1	4,000	6.1	4,000
Additional Bereavement Credit to Widowed Parent	5.6	3,500	5.2	3,300
Additional Personal Credit for Lone Parent	137.8	102,700	149.3	109,200
Homecarer Credit	73.7	100,800	72.6	99,200
Additional Credit for Incapacitated Child	4.4	8,800	4.6	9,000
Employee (PAYE) Credit	917.2	1,257,800	1,141.5	1,311,900
Dependent Relative Credit	1.1	16,600	1.1	16,000
Person Taking Care of Incapacitated Taxpayer	0.6	600	0.9	1,000
Age Credit	19.3	68,100	18.3	64,500
Blind Person's Credit	0.7	850	0.7	850
Medical Insurance Premiums	161.7	859,000 <sup>+</sup> <i>Policies</i>	190.6	909,700 <sup>+</sup> <i>Policies</i>
Health Expenses	63.2	143,850	81.9	172,700
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received <sup>(4)</sup>	1.7	20,000	2.0	20,300
Employees' Contributions To Approved Superannuation Schemes *	563.3	709,300	621.8	724,300
Employers' Contributions To Approved Superannuation Schemes *	623.1	<i>N/A</i>	564.1	<i>N/A</i>
Exemption of Net Income of Approved Superannuation Funds (Contributions Plus Investment Income Less Outgoings) <sup>(5) *</sup>	1,271.60	<i>N/A</i>	1,433.5	<i>N/A</i>
Retirement Annuity Premiums	250.9	110,600	264.0	109,500
Personal Retirement Savings Accounts	<i>N/A</i>	<i>N/A</i>	6.0	2,440
Interest paid:				
Loans relating to Principal Private Residence	192.8	430,000	220.7	443,800
Other <sup>(6)</sup>	15.6	5,260	19.5	5,100
Rent Paid in Private Tenancies	26.4	97,400	28.1	102,400
Expenses Allowable to Employees under Schedule E	153.8	866,420	111.5	866,600
Third Level Education Fees	6.9	17,500	8.6	21,900
Exemption of Certain Earnings of Writers, Composers and Artists	23.9	1,600	22.5	1,700
Dispositions (Including Maintenance Payments made to Separated Spouses)	12.8	5,900	15.0	6,000
Exemption of Interest on Savings Certificates, National Installment Savings & Index Linked Savings Bonds	108.8	<i>N/A</i>	140.1	<i>N/A</i>
Rent a Room	1.8	1,440	2.6	2,000
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. <sup>(7)</sup>	23.4	<i>N/A</i>	19.9	<i>N/A</i>
Donations to Approved Bodies	16.3	25,600	28.6	38,500
Donations to Sports Bodies. <sup>(8)</sup>	0.1	140	0.3	300
Retirement Relief for certain Sports Persons. <sup>(9)</sup>	<i>N/A</i>	<i>N/A</i>	0.1	17
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland <sup>(5) *</sup>	130.1	<i>N/A</i>	142.8	<i>N/A</i>
Exemption of Statutory Redundancy Payments	25.1	25,100	34.3	25,900
Service Charges	5.2	124,900	8.2	169,300
Top Slicing Relief - Reduced Tax Rate for Payments in Excess of Exemption Amounts Made as Compensation for Loss of Office	5.7	1,300	0.1	1,500
Revenue Job Assist allowance	0.9	1,700	0.6	900
Allowance for seafarers	0.2	120	0.3	150
Trade Union Subscriptions	11.0	229,600	6.5	232,100
Exemption From Tax of Certain Social Welfare Payments:				
Child benefit *	266.4	336,300	327.3	337,100
Maternity allowance *	8.4	9,600	9.4	10,600

**TABLE IT6 - continued**  
**Cost of Tax Credits, Allowances and Reliefs 2002 and 2003**

INCOME TAX	€m	Numbers	€m	Numbers
Exemption of Pensions, Benefits or Gratuities Payable to Veterans of the War of Independence, their Widows or Dependents	0.09	1,400	0.08	1,200
Relief Under Profit Sharing Schemes *	42.0	55,100	28.5	46,900
Savings-Related Share Option Schemes*	0.09	<i>N/A</i>	7.3	<i>N/A</i>
Investment in Corporate Trades (BES)	20.2	2,300	16.7	2,100
Investment in Seed Capital	1.4	72	2.3	89
Stock Relief *	1.9	<i>N/A</i>	1.9	<i>N/A</i>
Relief for expenditure on significant buildings and gardens	3.7	54	2.1	70
Donation of Heritage items	4.2	5	5.8	8
Special Savings Incentive Scheme	433.0	1,143,400	531.9	1,113,900
<b>INCOME TAX AND/OR CORPORATION TAX <sup>(10)</sup></b>				
Total Capital Allowances: <sup>(11)</sup>	1,595.0	<i>N/A</i>	1,580.3	250,000
Rented Residential Relief - Section 23 <sup>(12)</sup> *	<i>N/A</i>	<i>N/A</i>	69.4	1,952
Effective Rate of 10% for Manufacturing and Certain Other Activities <sup>(13)</sup>	1,174.1	4,720	525.7	3,770
Double Taxation Relief	427.3	9,100	541.8	10,390
Investment in Films*	21.7	2,240	24.6	2,400
Group Relief	166.8	1,290	150.7	1,400

\*As a consequence of introducing Tax Relief at Source the figures relate to the number of policies issued and these include policies where subscriptions were paid by businesses on behalf of their employees.

## 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 tax credits (married, single and widowed) are the costs of these tax credits as if all other tax credits and the exemption limits did not apply. They do not include individuals who are not on Revenue records because their incomes are below the income tax thresholds.
- (4) 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) The cost figures for relief for donations to Approved Sports Bodies are based on self assessment returns.
- (9) Retirement relief for certain sports persons was introduced in 2002 and costs for 2003 are based on self assessment returns for that year.
- (10) The costs included for corporation tax are by reference to accounting periods which ended in the years 2002 and 2003.
- (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 that €3100 million of unused capital allowances were claimed in respect of 2003 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.
- (12) The tax cost shown for section 23 type relief is the estimated ultimate tax cost relating to the total allowable expenditure in respect of claims made in 2003 tax returns for the first time. The cost shown is for income tax cases only.
- (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 the effective rate of 10 per cent for manufacturing and certain other activities, no account is taken of the fact that without these incentives, many enterprises may not have set up here. To the extent that profits earned by such enterprises would not have been available for Irish tax purposes, part of the cost figure shown might be regarded as notional.

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

- Exemption in respect of certain income derived from the leasing of farm land
- Relief for new shares purchased on issue by employees;
- Relief 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 relief's. Provisions were included in the Finance Acts 2003 and 2004 to underpin these changes. This information was included in the 2004 personal income tax returns due for filing in October, 2005 and on the 2004 and 2005 Corporation Tax forms. The data from the 2004 tax returns is being collated.

**RELIEFS IN RESPECT OF WHICH COSTS ARE NOT CURRENTLY 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 2003. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income
Table IDS2	Income Tax 2003. 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 2003. 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 2003. 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 2003 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 2003. 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 2003. 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 2003. Distribution of - (i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income
Table IDS9	Income Tax 2003. 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 2003. 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 2003. 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 2003. 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 2003. 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 2003. 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 2003. 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 2003. Distribution of - (i) number of taxable incomes (ii) total taxable income and (iii) tax, by range of taxable income
Table IDS17	Income Tax 2003. Distribution of - (i) number of taxpayers (ii) total taxable income and (iii) tax, by tax band
Table IDS18	Income Tax computation for 2002 and 2003.

## 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 2003

The tables relate to income assessed in respect of the tax year 2003 by reference to tax returns which were processed up to mid December 2005. The income taken for the purposes of the tables is in general that of the year 2003.

The information relating to employees 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 2003 up to end October 2005.

The information relating to Schedule D assessments is based on assessed Self-Assessment Returns for 2003, representing some 98% 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 2003.

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 6<sup>th</sup> 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 1,238,200 earners who were effectively liable to income tax for 2003 (see Table IDS17), as compared with a total of over 1,807,100 with taxable income (Table IDS16) and just over 1,875,300 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 have elected or who have 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 2003

TABLE IDS1

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

Range of gross income		Single males						Single females						Married couples - both earning					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	9,000	167,436	26.88	721.87	5.25	4.86	0.24	164,821	29.20	695.75	6.36	3.37	0.24	4,680	1.52	24.05	0.12	1.35	0.04
9,000	10,000	16,468	2.64	156.56	1.14	1.50	0.07	15,982	2.83	151.86	1.39	0.59	0.04	817	0.27	7.76	0.04	0.05	0.00
10,000	12,000	31,809	5.11	349.74	2.54	3.06	0.15	30,558	5.41	335.77	3.07	2.10	0.15	1,980	0.64	21.87	0.11	0.17	0.01
12,000	15,000	47,545	7.63	642.99	4.68	19.92	0.99	46,060	8.16	623.21	5.70	14.88	1.08	4,142	1.34	56.39	0.29	0.85	0.03
15,000	17,000	30,895	4.96	494.07	3.59	25.44	1.26	30,957	5.49	495.39	4.53	19.95	1.45	3,792	1.23	60.79	0.31	1.20	0.04
17,000	20,000	46,999	7.54	868.85	6.32	59.12	2.94	46,856	8.30	867.13	7.93	49.10	3.56	7,072	2.30	131.19	0.67	2.29	0.07
20,000	25,000	74,896	12.02	1,681.95	12.23	149.35	7.42	68,934	12.21	1,542.78	14.10	124.98	9.05	14,663	4.76	331.71	1.70	6.66	0.20
25,000	27,000	26,255	4.21	682.19	4.96	70.08	3.48	22,619	4.01	587.49	5.37	57.62	4.17	6,783	2.20	176.44	0.91	4.98	0.15
27,000	30,000	34,893	5.60	992.23	7.22	113.40	5.64	29,102	5.16	828.35	7.57	91.98	6.66	11,337	3.68	323.47	1.66	12.88	0.38
30,000	35,000	44,076	7.08	1,426.36	10.37	205.06	10.19	36,548	6.48	1,182.24	10.81	169.37	12.27	20,864	6.77	678.90	3.48	36.38	1.08
35,000	40,000	29,989	4.81	1,119.46	8.14	198.58	9.87	24,125	4.27	900.96	8.24	161.21	11.68	23,097	7.50	866.57	4.45	62.45	1.85
40,000	50,000	34,617	5.56	1,537.37	11.18	326.55	16.23	26,854	4.76	1,188.31	10.86	255.05	18.48	47,935	15.57	2,156.39	11.06	208.46	6.18
50,000	60,000	16,240	2.61	882.40	6.42	214.49	10.66	10,601	1.88	574.74	5.25	143.35	10.39	44,133	14.33	2,421.27	12.42	301.18	8.92
60,000	75,000	10,457	1.68	692.28	5.04	184.64	9.18	5,730	1.02	378.95	3.46	104.57	7.58	45,906	14.91	3,069.59	15.75	496.94	14.72
75,000	100,000	5,455	0.88	463.00	3.37	132.38	6.58	2,614	0.46	221.72	2.03	65.93	4.78	37,778	12.27	3,236.11	16.60	668.90	19.82
100,000	150,000	2,837	0.46	336.79	2.45	100.22	4.98	1,254	0.22	148.51	1.36	45.81	3.32	21,114	6.86	2,486.01	12.76	615.29	18.23
150,000	200,000	840	0.13	144.47	1.05	43.80	2.18	380	0.07	65.20	0.60	21.07	1.53	5,333	1.73	911.50	4.68	246.74	7.31
200,000	250,000	408	0.07	90.45	0.66	26.68	1.33	158	0.03	34.75	0.32	11.36	0.82	2,438	0.79	541.10	2.78	151.38	4.49
Over	250,000	812	0.13	465.67	3.39	132.57	6.59	225	0.04	116.83	1.07	37.98	2.75	4,092	1.33	1,988.00	10.20	556.87	16.50
Totals		622,927	100	13,748.70	100	2,011.70	100	564,378	100	10,939.95	100	1,380.29	100	307,956	100	19,489.11	100	3,375.03	100

## INCOME TAX 2003

TABLE IDS1 - continued

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

Range of gross income		Married couples - one earning						Widowers						Widows					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	9,000	30,946	10.10	127.55	1.06	3.18	0.17	2,252	12.37	13.58	2.68	1.23	1.60	9,734	17.59	66.96	6.09	3.86	3.37
9,000	10,000	3,648	1.19	34.71	0.29	0.55	0.03	955	5.24	9.08	1.79	0.22	0.28	3,512	6.35	33.31	3.03	1.75	1.53
10,000	12,000	8,551	2.79	94.33	0.79	0.87	0.05	1,634	8.97	17.89	3.53	0.59	0.77	6,105	11.03	67.13	6.10	2.40	2.09
12,000	15,000	19,247	6.28	262.11	2.19	2.68	0.14	1,872	10.28	25.13	4.96	1.38	1.79	8,394	15.17	112.96	10.27	2.98	2.60
15,000	17,000	15,305	4.99	244.78	2.04	2.57	0.14	985	5.41	15.75	3.11	0.71	0.92	4,406	7.96	70.28	6.39	2.11	1.84
17,000	20,000	21,168	6.91	391.22	3.26	6.15	0.33	1,421	7.80	26.24	5.18	1.36	1.77	5,471	9.88	100.71	9.15	4.47	3.90
20,000	25,000	33,710	11.00	758.29	6.33	21.81	1.16	1,995	10.96	44.62	8.81	2.97	3.85	5,847	10.56	130.25	11.84	8.15	7.11
25,000	27,000	12,883	4.20	334.98	2.80	13.27	0.71	636	3.49	16.53	3.26	1.27	1.65	1,699	3.07	44.13	4.01	3.46	3.02
27,000	30,000	18,166	5.93	517.40	4.32	25.84	1.37	936	5.14	26.62	5.25	2.26	2.93	1,966	3.55	55.91	5.08	4.77	4.17
30,000	35,000	27,548	8.99	893.76	7.46	59.48	3.16	1,293	7.10	41.90	8.27	4.85	6.28	2,465	4.45	79.71	7.24	8.95	7.82
35,000	40,000	23,247	7.58	870.19	7.26	77.93	4.14	1,042	5.72	38.87	7.67	5.63	7.30	1,612	2.91	60.13	5.46	8.53	7.45
40,000	50,000	32,951	10.75	1,470.68	12.27	197.79	10.52	1,225	6.73	54.57	10.77	9.78	12.68	1,725	3.12	76.59	6.96	13.59	11.86
50,000	60,000	20,135	6.57	1,097.40	9.16	196.37	10.44	698	3.83	38.09	7.52	8.02	10.40	979	1.77	53.35	4.85	11.18	9.76
60,000	75,000	15,259	4.98	1,015.02	8.47	214.79	11.42	553	3.04	36.65	7.23	8.72	11.30	653	1.18	43.25	3.93	9.96	8.69
75,000	100,000	10,535	3.44	899.43	7.51	220.45	11.72	347	1.91	29.50	5.82	7.77	10.07	397	0.72	33.72	3.06	8.48	7.41
100,000	150,000	6,874	2.24	821.16	6.85	225.30	11.98	187	1.03	22.12	4.37	6.10	7.91	229	0.41	27.44	2.49	7.52	6.56
150,000	200,000	2,453	0.80	420.64	3.51	120.32	6.40	78	0.43	13.52	2.67	3.83	4.96	64	0.12	11.04	1.00	3.19	2.79
200,000	250,000	1,155	0.38	257.34	2.15	74.79	3.98	38	0.21	8.47	1.67	2.48	3.22	34	0.06	7.57	0.69	2.10	1.84
Over	250,000	2,730	0.89	1,473.05	12.29	416.33	22.14	63	0.35	27.47	5.42	7.95	10.31	57	0.10	25.95	2.36	7.09	6.19
Totals		306,511	100	11,984.03	100	1,880.49	100	18,210	100	506.59	100	77.15	100	55,349	100	1,100.39	100	114.54	100

## INCOME TAX 2003

TABLE IDS1 - continued

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

Range of gross income		Totals					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	9,000	379,869	20.26	1,649.76	2.86	17.87	0.20
9,000	10,000	41,382	2.21	393.29	0.68	4.65	0.05
10,000	12,000	80,637	4.30	886.72	1.53	9.20	0.10
12,000	15,000	127,260	6.79	1,722.80	2.98	42.70	0.48
15,000	17,000	86,340	4.60	1,381.08	2.39	51.98	0.59
17,000	20,000	128,987	6.88	2,385.34	4.13	122.50	1.39
20,000	25,000	200,045	10.67	4,489.59	7.77	313.92	3.55
25,000	27,000	70,875	3.78	1,841.76	3.19	150.69	1.70
27,000	30,000	96,400	5.14	2,743.98	4.75	251.14	2.84
30,000	35,000	132,794	7.08	4,302.88	7.45	484.09	5.48
35,000	40,000	103,112	5.50	3,856.18	6.68	514.34	5.82
40,000	50,000	145,307	7.75	6,483.91	11.22	1,011.21	11.44
50,000	60,000	92,786	4.95	5,067.25	8.77	874.59	9.89
60,000	75,000	78,558	4.19	5,235.74	9.06	1,019.61	11.54
75,000	100,000	57,126	3.05	4,883.47	8.45	1,103.91	12.49
100,000	150,000	32,495	1.73	3,842.03	6.65	1,000.25	11.32
150,000	200,000	9,148	0.49	1,566.36	2.71	438.96	4.97
200,000	250,000	4,231	0.23	939.67	1.63	268.80	3.04
Over	250,000	7,979	0.43	4,096.97	7.09	1,158.79	13.11
Totals		1,875,331	100	57,768.78	100	8,839.20	100

## INCOME TAX 2003

## TABLE IDS2

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

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	9,000	16,974	21.38	6,546	28.68	953	1.15	8,219	11.42	459	11.93	1,050	14.22	34,201	12.74	138.69	0.96	12.21	0.45
9,000	10,000	2,415	3.04	762	3.34	197	0.24	1,031	1.43	74	1.92	205	2.78	4,684	1.74	44.57	0.31	2.23	0.08
10,000	12,000	4,770	6.01	1,410	6.18	495	0.60	2,173	3.02	141	3.67	382	5.17	9,371	3.49	103.13	0.72	4.99	0.19
12,000	15,000	7,072	8.91	1,977	8.66	1,128	1.36	3,859	5.36	272	7.07	599	8.11	14,907	5.55	201.82	1.40	10.37	0.39
15,000	17,000	4,269	5.38	1,173	5.14	1,080	1.30	3,020	4.19	194	5.04	440	5.96	10,176	3.79	162.67	1.13	8.18	0.30
17,000	20,000	5,967	7.52	1,612	7.06	2,166	2.61	4,948	6.87	328	8.53	702	9.51	15,723	5.86	290.90	2.02	15.12	0.56
20,000	25,000	7,832	9.86	1,900	8.32	4,487	5.40	7,299	10.14	475	12.35	933	12.63	22,926	8.54	514.52	3.57	31.11	1.16
25,000	27,000	2,757	3.47	694	3.04	1,982	2.39	2,693	3.74	137	3.56	318	4.31	8,581	3.20	223.04	1.55	15.01	0.56
27,000	30,000	4,326	5.45	1,028	4.50	3,001	3.61	3,943	5.48	202	5.25	382	5.17	12,882	4.80	366.81	2.54	29.05	1.08
30,000	35,000	4,940	6.22	1,132	4.96	4,894	5.89	5,790	8.04	261	6.79	492	6.66	17,509	6.52	567.68	3.94	47.59	1.77
35,000	40,000	3,695	4.65	807	3.54	5,065	6.10	5,084	7.06	239	6.21	369	5.00	15,259	5.68	571.43	3.96	55.90	2.08
40,000	50,000	4,627	5.83	1,085	4.75	10,148	12.21	6,710	9.32	300	7.80	449	6.08	23,319	8.68	1,043.31	7.23	121.96	4.53
50,000	60,000	2,808	3.54	718	3.15	10,289	12.38	3,835	5.33	194	5.04	291	3.94	18,135	6.75	994.38	6.89	137.96	5.12
60,000	75,000	2,305	2.90	556	2.44	10,639	12.80	3,466	4.81	167	4.34	251	3.40	17,384	6.47	1,162.14	8.06	188.85	7.01
75,000	100,000	1,724	2.17	504	2.21	9,911	11.93	3,039	4.22	140	3.64	216	2.92	15,534	5.78	1,335.20	9.26	261.46	9.71
100,000	150,000	1,417	1.78	457	2.00	8,130	9.78	2,704	3.76	115	2.99	168	2.27	12,991	4.84	1,565.06	10.85	364.18	13.53
150,000	200,000	507	0.64	186	0.81	3,331	4.01	1,303	1.81	63	1.64	53	0.72	5,443	2.03	935.87	6.49	240.49	8.93
200,000	250,000	291	0.37	90	0.39	1,693	2.04	685	0.95	33	0.86	31	0.42	2,823	1.05	628.58	4.36	166.92	6.20
Over	250,000	696	0.88	186	0.81	3,498	4.21	2,194	3.05	52	1.35	54	0.73	6,680	2.49	3,573.85	24.78	978.96	36.36
Totals		79,392	100	22,823	100	83,087	100	71,995	100	3,846	100	7,385	100	268,528	100	14,423.66	100.00	2,692.54	100.00

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

## INCOME TAX 2003

TABLE IDS3

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

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € 'm	% of total	Tax € 'm	% of total
-	9,000	13,354	22.67	4,562	29.66	747	1.57	6,853	13.13	342	13.26	670	14.88	26,528	14.65	100.84	1.20	7.82	0.57
9,000	10,000	1,993	3.38	547	3.56	154	0.32	833	1.60	54	2.09	126	2.80	3,707	2.05	35.25	0.42	1.59	0.12
10,000	12,000	3,886	6.60	967	6.29	378	0.79	1,805	3.46	96	3.72	232	5.15	7,364	4.07	81.00	0.97	3.39	0.25
12,000	15,000	5,775	9.80	1,423	9.25	902	1.90	3,195	6.12	190	7.37	379	8.41	11,864	6.55	160.48	1.91	7.28	0.53
15,000	17,000	3,507	5.95	840	5.46	854	1.80	2,450	4.69	157	6.09	288	6.39	8,096	4.47	129.42	1.54	5.84	0.42
17,000	20,000	4,755	8.07	1,128	7.33	1,736	3.65	3,985	7.63	241	9.34	475	10.55	12,320	6.80	227.82	2.72	11.09	0.80
20,000	25,000	6,003	10.19	1,284	8.35	3,589	7.55	5,775	11.06	349	13.53	597	13.25	17,597	9.72	394.44	4.71	20.88	1.51
25,000	27,000	1,964	3.33	446	2.90	1,555	3.27	2,028	3.89	92	3.57	202	4.48	6,287	3.47	163.35	1.95	9.80	0.71
27,000	30,000	2,694	4.57	578	3.76	2,190	4.61	2,925	5.60	128	4.96	220	4.88	8,735	4.82	248.77	2.97	17.07	1.24
30,000	35,000	3,451	5.86	707	4.60	3,364	7.07	4,177	8.00	171	6.63	296	6.57	12,166	6.72	394.01	4.70	29.42	2.13
35,000	40,000	2,525	4.29	502	3.26	3,218	6.77	3,396	6.51	139	5.39	216	4.80	9,996	5.52	374.04	4.46	32.51	2.36
40,000	50,000	3,048	5.17	669	4.35	5,718	12.03	4,717	9.04	199	7.72	247	5.48	14,598	8.06	651.66	7.77	67.40	4.89
50,000	60,000	1,824	3.10	415	2.70	4,847	10.19	2,548	4.88	111	4.30	153	3.40	9,898	5.47	541.34	6.46	66.90	4.85
60,000	75,000	1,395	2.37	351	2.28	5,238	11.02	2,182	4.18	90	3.49	148	3.29	9,404	5.19	627.98	7.49	88.96	6.45
75,000	100,000	995	1.69	306	1.99	4,653	9.79	1,616	3.10	77	2.99	113	2.51	7,760	4.28	665.60	7.94	111.88	8.11
100,000	150,000	812	1.38	314	2.04	3,819	8.03	1,353	2.59	61	2.37	84	1.87	6,443	3.56	777.01	9.27	159.55	11.56
150,000	200,000	300	0.51	135	0.88	1,628	3.42	681	1.30	29	1.12	22	0.49	2,795	1.54	481.72	5.75	112.69	8.17
200,000	250,000	174	0.30	62	0.40	897	1.89	341	0.65	17	0.66	13	0.29	1,504	0.83	334.79	3.99	81.94	5.94
Over	250,000	452	0.77	143	0.93	2,062	4.34	1,337	2.56	36	1.40	23	0.51	4,053	2.24	1,993.31	23.78	543.71	39.41
<b>Totals</b>		<b>58,907</b>	<b>100</b>	<b>15,379</b>	<b>100</b>	<b>47,549</b>	<b>100</b>	<b>52,197</b>	<b>100</b>	<b>2,579</b>	<b>100</b>	<b>4,504</b>	<b>100</b>	<b>181,115</b>	<b>100</b>	<b>8,382.82</b>	<b>100</b>	<b>1,379.72</b>	<b>100</b>

## INCOME TAX 2003

## TABLE IDS4

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

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € 'm	% of total	Tax € 'm	% of total
-	9,000	2,024	40.41	1,153	44.40	93	4.05	1,109	17.80	94	15.91	330	15.56	4,803	25.49	22.58	2.71	3.59	2.75
9,000	10,000	180	3.59	109	4.20	15	0.65	132	2.12	14	2.37	64	3.02	514	2.73	4.89	0.59	0.56	0.43
10,000	12,000	365	7.29	181	6.97	40	1.74	229	3.68	27	4.57	111	5.23	953	5.06	10.48	1.26	1.27	0.97
12,000	15,000	395	7.89	225	8.66	65	2.83	380	6.10	48	8.12	172	8.11	1,285	6.82	17.34	2.08	1.95	1.50
15,000	17,000	210	4.19	119	4.58	41	1.79	277	4.45	22	3.72	125	5.89	794	4.21	12.69	1.52	1.25	0.96
17,000	20,000	270	5.39	146	5.62	91	3.96	379	6.08	56	9.48	176	8.30	1,118	5.93	20.62	2.48	1.32	1.01
20,000	25,000	302	6.03	146	5.62	131	5.71	550	8.83	73	12.35	265	12.49	1,467	7.78	32.86	3.95	3.49	2.68
25,000	27,000	92	1.84	38	1.46	57	2.48	201	3.23	14	2.37	84	3.96	486	2.58	12.63	1.52	1.00	0.76
27,000	30,000	135	2.70	66	2.54	85	3.70	284	4.56	31	5.25	110	5.19	711	3.77	20.24	2.43	1.61	1.24
30,000	35,000	172	3.43	81	3.12	153	6.66	387	6.21	40	6.77	134	6.32	967	5.13	31.34	3.76	2.69	2.06
35,000	40,000	118	2.36	66	2.54	111	4.83	340	5.46	39	6.60	102	4.81	776	4.12	29.09	3.49	2.84	2.18
40,000	50,000	161	3.21	80	3.08	215	9.36	456	7.32	35	5.92	133	6.27	1,080	5.73	48.26	5.79	5.70	4.36
50,000	60,000	113	2.26	44	1.69	187	8.14	275	4.41	15	2.54	86	4.05	720	3.82	39.49	4.74	5.41	4.14
60,000	75,000	129	2.58	31	1.19	217	9.45	271	4.35	24	4.06	66	3.11	738	3.92	49.41	5.93	7.88	6.04
75,000	100,000	117	2.34	48	1.85	225	9.80	316	5.07	27	4.57	68	3.21	801	4.25	68.82	8.26	12.63	9.67
100,000	150,000	115	2.30	43	1.66	203	8.84	282	4.53	14	2.37	51	2.40	708	3.76	85.78	10.30	17.80	13.64
150,000	200,000	40	0.80	8	0.31	115	5.01	116	1.86	9	1.52	19	0.90	307	1.63	53.28	6.40	10.43	7.99
200,000	250,000	27	0.54	3	0.12	70	3.05	72	1.16	4	0.68	8	0.38	184	0.98	41.28	4.96	8.22	6.29
Over	250,000	44	0.88	10	0.39	182	7.93	175	2.81	5	0.85	17	0.80	433	2.30	231.81	27.83	40.89	31.33
<b>Totals</b>		<b>5,009</b>	<b>100</b>	<b>2,597</b>	<b>100</b>	<b>2,296</b>	<b>100</b>	<b>6,231</b>	<b>100</b>	<b>591</b>	<b>100</b>	<b>2,121</b>	<b>100</b>	<b>18,845</b>	<b>100</b>	<b>832.87</b>	<b>100</b>	<b>130.52</b>	<b>100</b>

## INCOME TAX 2003

TABLE IDS5

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

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	9,000	152,058	27.20	159,106	29.12	3,840	1.49	22,984	9.26	1,816	12.07	8,734	17.93	348,538	20.80	1,526.34	3.14	6.46	0.09
9,000	10,000	14,295	2.56	15,326	2.80	648	0.25	2,683	1.08	887	5.90	3,322	6.82	37,161	2.22	353.15	0.73	2.50	0.03
10,000	12,000	27,558	4.93	29,410	5.38	1,562	0.61	6,517	2.63	1,511	10.05	5,762	11.83	72,320	4.32	795.25	1.64	4.54	0.06
12,000	15,000	41,375	7.40	44,412	8.13	3,175	1.23	15,672	6.32	1,634	10.86	7,843	16.10	114,111	6.81	1,544.98	3.18	33.46	0.46
15,000	17,000	27,178	4.86	29,998	5.49	2,897	1.12	12,578	5.07	806	5.36	3,993	8.20	77,450	4.62	1,238.96	2.55	44.88	0.61
17,000	20,000	41,974	7.51	45,582	8.34	5,245	2.03	16,804	6.77	1,124	7.47	4,820	9.89	115,549	6.90	2,136.90	4.40	110.10	1.50
20,000	25,000	68,591	12.27	67,504	12.35	10,943	4.24	27,385	11.04	1,573	10.46	4,985	10.23	180,981	10.80	4,062.30	8.37	289.55	3.95
25,000	27,000	24,199	4.33	22,135	4.05	5,171	2.00	10,654	4.29	530	3.52	1,413	2.90	64,102	3.83	1,665.78	3.43	139.90	1.91
27,000	30,000	32,064	5.74	28,458	5.21	9,062	3.51	14,957	6.03	777	5.17	1,636	3.36	86,954	5.19	2,474.97	5.10	232.45	3.17
30,000	35,000	40,453	7.24	35,760	6.54	17,347	6.72	22,984	9.26	1,082	7.19	2,035	4.18	119,661	7.14	3,877.53	7.99	451.98	6.17
35,000	40,000	27,346	4.89	23,557	4.31	19,768	7.66	19,511	7.86	864	5.74	1,294	2.66	92,340	5.51	3,453.06	7.11	478.99	6.54
40,000	50,000	31,408	5.62	26,105	4.78	42,002	16.27	27,778	11.20	991	6.59	1,345	2.76	129,629	7.74	5,783.99	11.91	938.11	12.80
50,000	60,000	14,303	2.56	10,142	1.86	39,099	15.15	17,312	6.98	572	3.80	740	1.52	82,168	4.90	4,486.43	9.24	802.28	10.95
60,000	75,000	8,933	1.60	5,348	0.98	40,451	15.67	12,806	5.16	439	2.92	439	0.90	68,416	4.08	4,558.36	9.39	922.77	12.59
75,000	100,000	4,343	0.78	2,260	0.41	32,900	12.75	8,603	3.47	243	1.62	216	0.44	48,565	2.90	4,149.05	8.55	979.40	13.36
100,000	150,000	1,910	0.34	897	0.16	17,092	6.62	5,239	2.11	112	0.74	94	0.19	25,344	1.51	2,979.24	6.14	822.90	11.23
150,000	200,000	500	0.09	237	0.04	3,590	1.39	1,656	0.67	40	0.27	23	0.05	6,046	0.36	1,031.36	2.12	315.84	4.31
200,000	250,000	207	0.04	93	0.02	1,471	0.57	742	0.30	17	0.11	13	0.03	2,543	0.15	563.60	1.16	178.64	2.44
Over	250,000	316	0.06	72	0.01	1,848	0.72	1,218	0.49	22	0.15	17	0.03	3,493	0.21	1,871.84	3.86	574.18	7.83
Totals		559,011	100	546,402	100	258,111	100	248,083	100	15,040	100	48,724	100	1,675,371	100	48,553.09	100	7,328.96	100

## INCOME TAX 2003

TABLE IDS6

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

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	9,000	150,462	27.68	158,275	29.23	3,727	1.66	22,727	9.69	1,793	12.48	8,684	18.11	345,668	21.51	1,511.06	3.49	5.66	0.09
9,000	10,000	14,053	2.59	15,220	2.81	620	0.28	2,617	1.12	881	6.13	3,307	6.89	36,698	2.28	348.72	0.80	2.42	0.04
10,000	12,000	27,039	4.97	29,148	5.38	1,485	0.66	6,378	2.72	1,493	10.39	5,723	11.93	71,266	4.44	783.59	1.81	4.21	0.07
12,000	15,000	40,473	7.45	44,083	8.14	3,014	1.34	15,388	6.56	1,600	11.14	7,795	16.25	112,353	6.99	1,520.99	3.51	32.33	0.53
15,000	17,000	26,626	4.90	29,784	5.50	2,712	1.21	12,285	5.24	791	5.51	3,966	8.27	76,164	4.74	1,218.40	2.81	43.80	0.71
17,000	20,000	41,032	7.55	45,244	8.35	4,906	2.18	16,220	6.92	1,093	7.61	4,769	9.94	113,264	7.05	2,094.45	4.83	107.38	1.75
20,000	25,000	67,064	12.34	67,034	12.38	10,176	4.53	26,411	11.26	1,520	10.58	4,914	10.25	177,119	11.02	3,975.08	9.17	282.80	4.60
25,000	27,000	23,498	4.32	21,925	4.05	4,801	2.14	10,190	4.35	499	3.47	1,381	2.88	62,294	3.88	1,618.71	3.73	135.68	2.21
27,000	30,000	30,567	5.62	28,074	5.18	8,336	3.71	14,223	6.06	734	5.11	1,584	3.30	83,518	5.20	2,377.17	5.48	222.08	3.61
30,000	35,000	39,136	7.20	35,416	6.54	15,970	7.10	21,758	9.28	1,032	7.18	1,973	4.11	115,285	7.17	3,735.19	8.62	436.50	7.10
35,000	40,000	26,294	4.84	23,318	4.31	18,032	8.02	18,163	7.74	803	5.59	1,243	2.59	87,853	5.47	3,284.75	7.58	458.44	7.46
40,000	50,000	29,990	5.52	25,769	4.76	37,787	16.80	26,241	11.19	925	6.44	1,276	2.66	121,988	7.59	5,440.60	12.55	889.25	14.47
50,000	60,000	13,432	2.47	9,883	1.82	33,844	15.05	16,300	6.95	504	3.51	688	1.43	74,651	4.65	4,072.87	9.40	736.63	11.98
60,000	75,000	8,152	1.50	5,174	0.96	35,267	15.68	11,793	5.03	386	2.69	402	0.84	61,174	3.81	4,073.60	9.40	830.77	13.52
75,000	100,000	3,731	0.69	2,110	0.39	27,867	12.39	7,496	3.20	207	1.44	181	0.38	41,592	2.59	3,548.27	8.19	842.46	13.71
100,000	150,000	1,420	0.26	797	0.15	12,984	5.77	4,170	1.78	72	0.50	61	0.13	19,504	1.21	2,276.97	5.25	636.07	10.35
150,000	200,000	333	0.06	194	0.04	2,002	0.89	1,150	0.49	15	0.10	11	0.02	3,705	0.23	630.48	1.45	198.48	3.23
200,000	250,000	117	0.02	68	0.01	745	0.33	470	0.20	5	0.03	3	0.01	1,408	0.09	311.09	0.72	101.88	1.66
Over	250,000	116	0.02	39	0.01	594	0.26	536	0.23	11	0.08	3	0.01	1,299	0.08	523.12	1.21	179.83	2.93
Totals		543,535	100	541,555	100	224,869	100	234,516	100	14,364	100	47,964	100	1,606,803	100	43,345.12	100	6,146.66	100

## INCOME TAX 2003

TABLE IDS7

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

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	9,000	2,246	12.00	1,026	18.52	153	0.39	860	4.73	36	4.02	65	6.45	4,386	5.26	18.51	0.27	1.05	0.07
9,000	10,000	288	1.54	115	2.08	35	0.09	96	0.53	7	0.78	18	1.79	559	0.67	5.34	0.08	0.09	0.01
10,000	12,000	628	3.36	275	4.96	95	0.24	202	1.11	18	2.01	44	4.37	1,262	1.51	13.95	0.20	0.69	0.05
12,000	15,000	1,056	5.64	360	6.50	199	0.51	423	2.33	42	4.69	56	5.56	2,136	2.56	29.12	0.42	1.44	0.09
15,000	17,000	663	3.54	237	4.28	218	0.56	392	2.16	20	2.23	33	3.27	1,563	1.87	24.98	0.36	1.25	0.08
17,000	20,000	1,105	5.90	374	6.75	404	1.03	728	4.01	43	4.80	67	6.65	2,721	3.26	50.53	0.73	3.06	0.20
20,000	25,000	1,761	9.41	526	9.50	907	2.32	1,250	6.88	70	7.82	91	9.03	4,605	5.52	103.90	1.50	7.84	0.51
25,000	27,000	785	4.19	225	4.06	435	1.11	578	3.18	37	4.13	43	4.27	2,103	2.52	54.73	0.79	4.65	0.31
27,000	30,000	1,641	8.77	408	7.37	813	2.08	892	4.91	53	5.92	62	6.15	3,869	4.64	110.15	1.59	11.38	0.75
30,000	35,000	1,523	8.14	382	6.90	1,568	4.02	1,475	8.12	61	6.82	80	7.94	5,089	6.10	165.46	2.39	17.30	1.14
35,000	40,000	1,216	6.50	269	4.86	1,942	4.97	1,593	8.77	68	7.60	68	6.75	5,156	6.18	193.43	2.80	22.74	1.49
40,000	50,000	1,664	8.89	385	6.95	4,687	12.00	1,957	10.77	91	10.17	92	9.13	8,876	10.65	398.68	5.76	54.77	3.60
50,000	60,000	1,032	5.51	290	5.24	5,760	14.75	1,269	6.98	84	9.39	71	7.04	8,506	10.20	467.89	6.76	72.36	4.75
60,000	75,000	966	5.16	200	3.61	5,852	14.99	1,313	7.23	73	8.16	52	5.16	8,456	10.14	566.37	8.19	103.73	6.81
75,000	100,000	767	4.10	193	3.48	5,766	14.77	1,437	7.91	54	6.03	51	5.06	8,268	9.92	712.96	10.31	155.66	10.22
100,000	150,000	660	3.53	130	2.35	5,019	12.86	1,431	7.87	60	6.70	53	5.26	7,353	8.82	887.03	12.82	222.47	14.61
150,000	200,000	241	1.29	56	1.01	2,111	5.41	709	3.90	36	4.02	20	1.98	3,173	3.81	544.38	7.87	147.13	9.66
200,000	250,000	143	0.76	34	0.61	1,030	2.64	397	2.18	18	2.01	12	1.19	1,634	1.96	364.20	5.27	100.74	6.61
Over	250,000	329	1.76	54	0.97	2,049	5.25	1,171	6.44	24	2.68	30	2.98	3,657	4.39	2,205.15	31.88	594.82	39.05
<b>Totals</b>		<b>18,714</b>	<b>100</b>	<b>5,539</b>	<b>100</b>	<b>39,043</b>	<b>100</b>	<b>18,173</b>	<b>100</b>	<b>895</b>	<b>100</b>	<b>1,008</b>	<b>100</b>	<b>83,372</b>	<b>100</b>	<b>6,916.78</b>	<b>100</b>	<b>1,523.16</b>	<b>100</b>

## INCOME TAX 2003

## TABLE IDS8

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

Range of total income		Single males						Single females						Married couples - both earning					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	9,000	173,650	27.88	744.92	5.65	10.34	0.51	166,746	29.55	699.83	6.48	3.93	0.28	5,714	1.86	27.59	0.15	10.99	0.33
9,000	10,000	16,961	2.72	161.18	1.22	1.79	0.09	15,949	2.83	151.56	1.40	0.65	0.05	922	0.30	8.75	0.05	0.11	0.00
10,000	12,000	32,573	5.23	358.08	2.71	4.76	0.24	30,657	5.43	336.91	3.12	2.36	0.17	2,395	0.78	26.43	0.15	0.34	0.01
12,000	15,000	48,068	7.72	649.77	4.93	22.78	1.13	46,106	8.17	623.83	5.78	15.57	1.13	4,911	1.59	66.85	0.37	1.14	0.03
15,000	17,000	31,218	5.01	499.13	3.78	27.36	1.36	31,080	5.51	497.37	4.61	20.56	1.49	4,525	1.47	72.49	0.40	1.69	0.05
17,000	20,000	46,616	7.48	861.53	6.53	61.91	3.08	46,896	8.31	867.80	8.04	50.10	3.63	8,321	2.70	154.35	0.85	4.02	0.12
20,000	25,000	74,275	11.92	1,667.84	12.64	154.17	7.66	68,963	12.22	1,543.39	14.30	127.55	9.24	16,667	5.41	376.46	2.08	9.94	0.29
25,000	27,000	25,983	4.17	675.14	5.12	71.83	3.57	22,547	4.00	585.59	5.43	58.44	4.23	7,264	2.36	188.95	1.04	6.98	0.21
27,000	30,000	34,878	5.60	991.45	7.52	118.57	5.89	29,320	5.20	834.63	7.73	94.50	6.85	12,014	3.90	342.66	1.89	16.46	0.49
30,000	35,000	42,984	6.90	1,390.85	10.54	208.84	10.38	36,227	6.42	1,171.67	10.86	171.57	12.43	21,666	7.04	704.88	3.89	43.62	1.29
35,000	40,000	28,907	4.64	1,078.86	8.18	200.57	9.97	23,806	4.22	888.81	8.24	162.70	11.79	23,754	7.71	891.22	4.92	72.24	2.14
40,000	50,000	33,043	5.30	1,467.21	11.12	327.14	16.26	26,152	4.63	1,156.94	10.72	254.54	18.44	48,782	15.84	2,193.77	12.12	232.17	6.88
50,000	60,000	15,188	2.44	825.12	6.25	212.63	10.57	10,153	1.80	550.42	5.10	140.53	10.18	44,133	14.33	2,420.71	13.37	325.15	9.63
60,000	75,000	9,605	1.54	635.85	4.82	181.32	9.01	5,485	0.97	362.80	3.36	102.68	7.44	43,457	14.11	2,902.93	16.04	510.97	15.14
75,000	100,000	4,959	0.80	420.86	3.19	130.98	6.51	2,511	0.44	212.80	1.97	65.80	4.77	34,972	11.36	2,994.42	16.54	672.13	19.91
100,000	150,000	2,406	0.39	286.29	2.17	96.95	4.82	1,161	0.21	137.61	1.28	45.97	3.33	18,915	6.14	2,225.83	12.30	611.09	18.11
150,000	200,000	720	0.12	123.22	0.93	43.46	2.16	318	0.06	54.82	0.51	19.64	1.42	4,693	1.52	802.43	4.43	251.28	7.45
200,000	250,000	328	0.05	72.92	0.55	26.66	1.33	142	0.03	31.27	0.29	11.43	0.83	2,018	0.66	446.36	2.47	148.82	4.41
Over	250,000	565	0.09	282.33	2.14	109.64	5.45	159	0.03	84.94	0.79	31.76	2.30	2,833	0.92	1,254.34	6.93	455.93	13.51
Totals		622,927	100	13,192.57	100	2,011.70	100	564,378	100	10,792.98	100	1,380.29	100	307,956	100	18,101.41	100	3,375.03	100

## INCOME TAX 2003

TABLE IDS8 - continued

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

Range of total income		Married couples - one earning						Widowers						Widows					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	9,000	33,655	10.98	135.60	1.22	9.40	0.50	2,458	13.50	14.44	3.02	1.28	1.66	10,163	18.36	68.66	6.42	4.05	3.53
9,000	10,000	3,854	1.26	36.67	0.33	0.54	0.03	962	5.28	9.14	1.91	0.25	0.32	3,532	6.38	33.51	3.13	1.78	1.55
10,000	12,000	9,204	3.00	101.54	0.91	1.08	0.06	1,691	9.29	18.50	3.88	0.70	0.91	6,170	11.15	67.83	6.35	2.60	2.27
12,000	15,000	20,424	6.66	278.11	2.51	3.03	0.16	1,926	10.58	25.88	5.42	1.56	2.02	8,478	15.32	114.13	10.68	3.24	2.82
15,000	17,000	16,393	5.35	262.06	2.36	3.57	0.19	1,007	5.53	16.10	3.37	0.56	0.72	4,354	7.87	69.44	6.50	1.92	1.68
17,000	20,000	22,223	7.25	410.43	3.70	7.69	0.41	1,423	7.81	26.26	5.50	1.84	2.38	5,438	9.82	100.08	9.36	4.52	3.95
20,000	25,000	34,186	11.15	768.99	6.93	27.04	1.44	1,966	10.80	43.95	9.20	3.07	3.98	5,771	10.43	128.46	12.02	8.25	7.20
25,000	27,000	13,068	4.26	339.77	3.06	16.24	0.86	633	3.48	16.45	3.45	1.43	1.86	1,672	3.02	43.43	4.06	3.54	3.09
27,000	30,000	18,181	5.93	517.81	4.67	29.48	1.57	943	5.18	26.81	5.62	2.43	3.15	1,985	3.59	56.42	5.28	5.00	4.36
30,000	35,000	27,131	8.85	880.12	7.93	64.84	3.45	1,281	7.03	41.46	8.68	5.14	6.67	2,411	4.36	77.95	7.29	9.17	8.00
35,000	40,000	23,124	7.54	865.00	7.79	85.75	4.56	996	5.47	37.12	7.78	5.88	7.62	1,522	2.75	56.74	5.31	8.57	7.48
40,000	50,000	31,014	10.12	1,383.36	12.46	203.79	10.84	1,155	6.34	51.40	10.77	10.08	13.06	1,671	3.02	74.27	6.95	13.96	12.19
50,000	60,000	18,881	6.16	1,029.18	9.27	200.02	10.64	642	3.53	34.97	7.32	8.03	10.41	902	1.63	49.12	4.60	11.03	9.63
60,000	75,000	13,895	4.53	924.25	8.33	214.06	11.38	533	2.93	35.41	7.42	9.26	12.00	601	1.09	39.69	3.71	9.88	8.62
75,000	100,000	9,705	3.17	829.02	7.47	222.06	11.81	306	1.68	26.13	5.47	7.55	9.78	357	0.64	30.26	2.83	8.36	7.30
100,000	150,000	6,344	2.07	757.31	6.82	232.55	12.37	147	0.81	17.37	3.64	5.56	7.20	195	0.35	23.31	2.18	7.05	6.16
150,000	200,000	2,123	0.69	363.73	3.28	119.88	6.37	72	0.40	12.49	2.62	4.12	5.35	60	0.11	10.37	0.97	3.38	2.95
200,000	250,000	1,049	0.34	233.61	2.10	79.20	4.21	26	0.14	5.80	1.21	2.02	2.62	25	0.05	5.63	0.53	1.74	1.52
Over	250,000	2,057	0.67	983.08	8.86	360.29	19.16	43	0.24	17.75	3.72	6.40	8.30	42	0.08	19.54	1.83	6.51	5.69
Totals		306,511	100	11,099.64	100	1,880.49	100	18,210	100	477.43	100	77.15	100	55,349	100	1,068.83	100	114.54	100

## INCOME TAX 2003

## TABLE IDS8 - continued

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

Range of total income		Totals					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	9,000	392,386	20.92	1,691.05	3.09	39.98	0.45
9,000	10,000	42,180	2.25	400.81	0.73	5.12	0.06
10,000	12,000	82,690	4.41	909.27	1.66	11.84	0.13
12,000	15,000	129,913	6.93	1,758.58	3.21	47.31	0.54
15,000	17,000	88,577	4.72	1,416.59	2.59	55.66	0.63
17,000	20,000	130,917	6.98	2,420.45	4.42	130.08	1.47
20,000	25,000	201,828	10.76	4,529.08	8.27	330.01	3.73
25,000	27,000	71,167	3.79	1,849.33	3.38	158.45	1.79
27,000	30,000	97,321	5.19	2,769.77	5.06	266.43	3.01
30,000	35,000	131,700	7.02	4,266.95	7.80	503.18	5.69
35,000	40,000	102,109	5.44	3,817.75	6.98	535.71	6.06
40,000	50,000	141,817	7.56	6,326.95	11.56	1,041.68	11.78
50,000	60,000	89,899	4.79	4,909.51	8.97	897.39	10.15
60,000	75,000	73,576	3.92	4,900.93	8.95	1,028.16	11.63
75,000	100,000	52,810	2.82	4,513.50	8.25	1,106.87	12.52
100,000	150,000	29,168	1.56	3,447.72	6.30	999.17	11.30
150,000	200,000	7,986	0.43	1,367.06	2.50	441.76	5.00
200,000	250,000	3,588	0.19	795.59	1.45	269.87	3.05
Over	250,000	5,699	0.30	2,641.98	4.83	970.54	10.98
Totals		1,875,331	100	54,732.88	100	8,839.20	100

## INCOME TAX 2003

TABLE IDS9

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

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	9,000	22,230	28.00	7,319	32.07	1,695	2.04	10,567	14.68	568	14.77	1,213	16.43	43,592	16.23	174.92	1.46	29.72	1.10
9,000	10,000	2,828	3.56	788	3.45	268	0.32	1,193	1.66	81	2.11	222	3.01	5,380	2.00	51.17	0.43	2.76	0.10
10,000	12,000	5,380	6.78	1,426	6.25	813	0.98	2,684	3.73	191	4.97	438	5.93	10,932	4.07	120.28	1.00	6.77	0.25
12,000	15,000	7,350	9.26	1,962	8.60	1,671	2.01	4,853	6.74	339	8.81	687	9.30	16,862	6.28	228.36	1.90	13.78	0.51
15,000	17,000	4,319	5.44	1,154	5.06	1,578	1.90	3,893	5.41	224	5.82	459	6.22	11,627	4.33	185.70	1.55	10.65	0.40
17,000	20,000	5,427	6.84	1,518	6.65	3,073	3.70	5,739	7.97	328	8.53	679	9.19	16,764	6.24	309.55	2.58	19.73	0.73
20,000	25,000	7,001	8.82	1,870	8.19	5,639	6.79	7,530	10.46	460	11.96	915	12.39	23,415	8.72	525.51	4.38	41.42	1.54
25,000	27,000	2,507	3.16	668	2.93	2,180	2.62	2,777	3.86	140	3.64	296	4.01	8,568	3.19	222.75	1.86	19.51	0.72
27,000	30,000	4,292	5.41	1,054	4.62	3,250	3.91	3,910	5.43	207	5.38	399	5.40	13,112	4.88	372.88	3.11	38.66	1.44
30,000	35,000	4,137	5.21	1,059	4.64	5,292	6.37	5,454	7.58	254	6.60	449	6.08	16,645	6.20	539.45	4.50	58.46	2.17
35,000	40,000	2,946	3.71	747	3.27	5,460	6.57	4,966	6.90	206	5.36	311	4.21	14,636	5.45	547.43	4.56	69.10	2.57
40,000	50,000	3,611	4.55	965	4.23	10,672	12.84	4,993	6.94	225	5.85	410	5.55	20,876	7.77	933.56	7.78	140.73	5.23
50,000	60,000	2,085	2.63	610	2.67	10,518	12.66	2,958	4.11	158	4.11	252	3.41	16,581	6.17	909.52	7.58	156.10	5.80
60,000	75,000	1,758	2.21	485	2.13	9,378	11.29	2,501	3.47	151	3.93	218	2.95	14,491	5.40	967.38	8.06	199.64	7.41
75,000	100,000	1,368	1.72	468	2.05	8,417	10.13	2,435	3.38	116	3.02	188	2.55	12,992	4.84	1,116.81	9.31	276.15	10.26
100,000	150,000	1,063	1.34	386	1.69	6,739	8.11	2,309	3.21	83	2.16	136	1.84	10,716	3.99	1,293.61	10.78	378.64	14.06
150,000	200,000	399	0.50	131	0.57	2,770	3.33	1,017	1.41	55	1.43	51	0.69	4,423	1.65	760.49	6.34	243.14	9.03
200,000	250,000	220	0.28	84	0.37	1,331	1.60	632	0.88	23	0.60	22	0.30	2,312	0.86	514.55	4.29	172.89	6.42
Over	250,000	471	0.59	129	0.57	2,343	2.82	1,584	2.20	37	0.96	40	0.54	4,604	1.71	2,222.16	18.52	814.71	30.26
<b>Totals</b>		<b>79,392</b>	<b>100</b>	<b>22,823</b>	<b>100</b>	<b>83,087</b>	<b>100</b>	<b>71,995</b>	<b>100</b>	<b>3,846</b>	<b>100</b>	<b>7,385</b>	<b>100</b>	<b>268,528</b>	<b>100</b>	<b>11,996.10</b>	<b>100</b>	<b>2,692.54</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 2003

TABLE IDS10

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

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € 'm	% of total	Tax € 'm	% of total
-	9,000	18,174	30.85	5,198	33.80	1,331	2.80	8,742	16.75	435	16.87	791	17.56	34,671	19.14	135.41	1.99	9.88	0.72
9,000	10,000	2,379	4.04	577	3.75	212	0.45	989	1.89	60	2.33	142	3.15	4,359	2.41	41.44	0.61	2.05	0.15
10,000	12,000	4,489	7.62	999	6.50	670	1.41	2,296	4.40	143	5.54	285	6.33	8,882	4.90	97.70	1.43	4.89	0.35
12,000	15,000	6,007	10.20	1,409	9.16	1,413	2.97	4,141	7.93	255	9.89	452	10.04	13,677	7.55	185.08	2.71	10.45	0.76
15,000	17,000	3,554	6.03	828	5.38	1,325	2.79	3,300	6.32	181	7.02	306	6.79	9,494	5.24	151.62	2.22	7.36	0.53
17,000	20,000	4,250	7.21	1,049	6.82	2,589	5.44	4,737	9.08	245	9.50	454	10.08	13,324	7.36	245.87	3.61	13.91	1.01
20,000	25,000	5,116	8.68	1,243	8.08	4,639	9.76	5,968	11.43	323	12.52	581	12.90	17,870	9.87	400.64	5.87	27.29	1.98
25,000	27,000	1,698	2.88	406	2.64	1,695	3.56	2,082	3.99	98	3.80	184	4.09	6,163	3.40	160.18	2.35	13.02	0.94
27,000	30,000	2,628	4.46	604	3.93	2,388	5.02	2,859	5.48	127	4.92	235	5.22	8,841	4.88	251.38	3.69	23.62	1.71
30,000	35,000	2,687	4.56	654	4.25	3,641	7.66	3,820	7.32	159	6.17	256	5.68	11,217	6.19	363.06	5.32	37.38	2.71
35,000	40,000	1,822	3.09	442	2.87	3,476	7.31	3,285	6.29	117	4.54	165	3.66	9,307	5.14	347.67	5.10	41.92	3.04
40,000	50,000	2,075	3.52	567	3.69	5,977	12.57	3,075	5.89	133	5.16	209	4.64	12,036	6.65	536.73	7.87	78.52	5.69
50,000	60,000	1,186	2.01	326	2.12	4,791	10.08	1,688	3.23	76	2.95	118	2.62	8,185	4.52	447.85	6.57	76.39	5.54
60,000	75,000	896	1.52	285	1.85	4,086	8.59	1,288	2.47	69	2.68	124	2.75	6,748	3.73	449.51	6.59	91.57	6.64
75,000	100,000	721	1.22	288	1.87	3,323	6.99	1,097	2.10	58	2.25	95	2.11	5,582	3.08	479.00	7.02	116.56	8.45
100,000	150,000	551	0.94	255	1.66	2,723	5.73	1,055	2.02	37	1.43	63	1.40	4,684	2.59	566.91	8.31	160.96	11.67
150,000	200,000	235	0.40	95	0.62	1,266	2.66	483	0.93	28	1.09	19	0.42	2,126	1.17	365.98	5.37	112.97	8.19
200,000	250,000	134	0.23	61	0.40	644	1.35	335	0.64	8	0.31	9	0.20	1,191	0.66	265.79	3.90	86.09	6.24
Over	250,000	305	0.52	93	0.60	1,360	2.86	957	1.83	27	1.05	16	0.36	2,758	1.52	1,327.82	19.47	464.91	33.70
<b>Totals</b>		<b>58,907</b>	<b>100</b>	<b>15,379</b>	<b>100</b>	<b>47,549</b>	<b>100</b>	<b>52,197</b>	<b>100</b>	<b>2,579</b>	<b>100</b>	<b>4,504</b>	<b>100</b>	<b>181,115</b>	<b>100</b>	<b>6,819.63</b>	<b>100</b>	<b>1,379.72</b>	<b>100</b>

## INCOME TAX 2003

TABLE IDS11

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

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	9,000	2,377	47.45	1,272	48.98	170	7.40	1,505	24.15	107	18.10	367	17.30	5,798	30.77	23.61	3.74	3.98	3.05
9,000	10,000	206	4.11	107	4.12	24	1.05	128	2.05	15	2.54	66	3.11	546	2.90	5.19	0.82	0.62	0.47
10,000	12,000	341	6.81	164	6.31	50	2.18	246	3.95	32	5.41	114	5.37	947	5.03	10.39	1.65	1.30	1.00
12,000	15,000	398	7.95	215	8.28	74	3.22	403	6.47	49	8.29	188	8.86	1,327	7.04	17.90	2.84	1.99	1.52
15,000	17,000	200	3.99	108	4.16	46	2.00	284	4.56	26	4.40	125	5.89	789	4.19	12.61	2.00	1.76	1.35
17,000	20,000	234	4.67	140	5.39	109	4.75	388	6.23	51	8.63	173	8.16	1,095	5.81	20.18	3.20	1.37	1.05
20,000	25,000	278	5.55	137	5.28	160	6.97	545	8.75	78	13.20	265	12.49	1,463	7.76	32.77	5.20	3.37	2.58
25,000	27,000	75	1.50	40	1.54	59	2.57	209	3.35	15	2.54	77	3.63	475	2.52	12.35	1.96	1.12	0.86
27,000	30,000	135	2.70	59	2.27	102	4.44	267	4.29	33	5.58	108	5.09	704	3.74	20.05	3.18	2.52	1.93
30,000	35,000	141	2.81	75	2.89	153	6.66	385	6.18	39	6.60	135	6.36	928	4.92	30.07	4.77	3.05	2.33
35,000	40,000	93	1.86	58	2.23	132	5.75	314	5.04	33	5.58	94	4.43	724	3.84	27.10	4.30	3.17	2.43
40,000	50,000	143	2.85	71	2.73	211	9.19	385	6.18	26	4.40	129	6.08	965	5.12	42.96	6.81	6.36	4.87
50,000	60,000	79	1.58	42	1.62	218	9.49	248	3.98	20	3.38	82	3.87	689	3.66	37.74	5.99	6.50	4.98
60,000	75,000	92	1.84	27	1.04	199	8.67	251	4.03	21	3.55	62	2.92	652	3.46	43.61	6.92	8.67	6.64
75,000	100,000	89	1.78	36	1.39	203	8.84	250	4.01	25	4.23	57	2.69	660	3.50	56.63	8.98	13.56	10.39
100,000	150,000	72	1.44	33	1.27	167	7.27	211	3.39	11	1.86	44	2.07	538	2.85	64.57	10.24	17.68	13.55
150,000	200,000	22	0.44	3	0.12	89	3.88	70	1.12	5	0.85	18	0.85	207	1.10	36.15	5.73	10.89	8.34
200,000	250,000	12	0.24	2	0.08	47	2.05	49	0.79	3	0.51	6	0.28	119	0.63	26.56	4.21	7.53	5.77
Over	250,000	22	0.44	8	0.31	83	3.61	93	1.49	2	0.34	11	0.52	219	1.16	110.06	17.45	35.07	26.87
<b>Totals</b>		<b>5,009</b>	<b>100</b>	<b>2,597</b>	<b>100</b>	<b>2,296</b>	<b>100</b>	<b>6,231</b>	<b>100</b>	<b>591</b>	<b>100</b>	<b>2,121</b>	<b>100</b>	<b>18,845</b>	<b>100</b>	<b>630.51</b>	<b>100</b>	<b>130.52</b>	<b>100</b>

## INCOME TAX 2003

## TABLE IDS12

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

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	9,000	153,099	27.39	160,276	29.33	4,213	1.63	23,408	9.44	1,916	12.74	9,005	18.48	351,917	21.01	1,532.03	3.24	26.12	0.36
9,000	10,000	14,376	2.57	15,265	2.79	686	0.27	2,737	1.10	887	5.90	3,324	6.82	37,275	2.22	354.18	0.75	2.46	0.03
10,000	12,000	27,743	4.96	29,494	5.40	1,675	0.65	6,662	2.69	1,516	10.08	5,771	11.84	72,861	4.35	801.19	1.69	5.65	0.08
12,000	15,000	41,663	7.45	44,482	8.14	3,424	1.33	15,880	6.40	1,622	10.78	7,838	16.09	114,909	6.86	1,555.59	3.29	34.87	0.48
15,000	17,000	27,464	4.91	30,144	5.52	3,154	1.22	12,809	5.16	800	5.32	3,923	8.05	78,294	4.67	1,252.36	2.65	46.54	0.63
17,000	20,000	42,132	7.54	45,707	8.37	5,623	2.18	17,098	6.89	1,127	7.49	4,811	9.87	116,498	6.95	2,154.40	4.56	114.80	1.57
20,000	25,000	68,881	12.32	67,583	12.37	11,868	4.60	27,673	11.15	1,565	10.41	4,925	10.11	182,495	10.89	4,095.68	8.66	299.34	4.08
25,000	27,000	24,210	4.33	22,101	4.04	5,510	2.13	10,777	4.34	520	3.46	1,411	2.90	64,529	3.85	1,676.79	3.55	144.31	1.97
27,000	30,000	32,115	5.74	28,657	5.24	9,524	3.69	15,055	6.07	783	5.21	1,642	3.37	87,776	5.24	2,498.34	5.28	240.29	3.28
30,000	35,000	40,156	7.18	35,498	6.50	17,872	6.92	22,926	9.24	1,083	7.20	2,020	4.15	119,555	7.14	3,873.81	8.19	462.75	6.31
35,000	40,000	26,992	4.83	23,306	4.27	20,146	7.81	19,525	7.87	846	5.63	1,263	2.59	92,078	5.50	3,442.98	7.28	490.61	6.69
40,000	50,000	30,825	5.51	25,514	4.67	42,594	16.50	27,554	11.11	996	6.62	1,333	2.74	128,816	7.69	5,747.26	12.16	956.80	13.06
50,000	60,000	13,923	2.49	9,785	1.79	39,124	15.16	16,945	6.83	546	3.63	702	1.44	81,025	4.84	4,423.92	9.36	814.50	11.11
60,000	75,000	8,617	1.54	5,173	0.95	39,172	15.18	12,356	4.98	443	2.95	415	0.85	66,176	3.95	4,407.81	9.32	927.92	12.66
75,000	100,000	4,149	0.74	2,187	0.40	31,446	12.18	8,358	3.37	223	1.48	205	0.42	46,568	2.78	3,977.88	8.41	976.76	13.33
100,000	150,000	1,783	0.32	873	0.16	16,025	6.21	5,078	2.05	99	0.66	88	0.18	23,946	1.43	2,816.24	5.96	820.54	11.20
150,000	200,000	463	0.08	220	0.04	3,338	1.29	1,570	0.63	39	0.26	23	0.05	5,653	0.34	964.92	2.04	317.90	4.34
200,000	250,000	182	0.03	79	0.01	1,327	0.51	665	0.27	15	0.10	10	0.02	2,278	0.14	503.25	1.06	176.25	2.40
Over	250,000	238	0.04	58	0.01	1,390	0.54	1,007	0.41	14	0.09	15	0.03	2,722	0.16	1,204.10	2.55	470.56	6.42
<b>Totals</b>		<b>559,011</b>	<b>100</b>	<b>546,402</b>	<b>100</b>	<b>258,111</b>	<b>100</b>	<b>248,083</b>	<b>100</b>	<b>15,040</b>	<b>100</b>	<b>48,724</b>	<b>100</b>	<b>1,675,371</b>	<b>100</b>	<b>47,282.74</b>	<b>100</b>	<b>7,328.96</b>	<b>100</b>

## INCOME TAX 2003

TABLE IDS13

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

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	9,000	151,420	27.86	159,427	29.44	4,019	1.79	23,088	9.84	1,890	13.16	8,950	18.66	348,794	21.71	1,516.12	3.55	10.26	0.17
9,000	10,000	14,133	2.60	15,161	2.80	654	0.29	2,661	1.13	881	6.13	3,310	6.90	36,800	2.29	349.64	0.82	2.36	0.04
10,000	12,000	27,193	5.00	29,231	5.40	1,582	0.70	6,520	2.78	1,500	10.44	5,732	11.95	71,758	4.47	788.99	1.85	5.07	0.08
12,000	15,000	40,718	7.49	44,144	8.15	3,240	1.44	15,571	6.64	1,587	11.05	7,791	16.24	113,051	7.04	1,530.22	3.58	33.53	0.55
15,000	17,000	26,899	4.95	29,926	5.53	2,947	1.31	12,500	5.33	783	5.45	3,895	8.12	76,950	4.79	1,230.89	2.88	45.01	0.73
17,000	20,000	41,189	7.58	45,378	8.38	5,248	2.33	16,484	7.03	1,095	7.62	4,759	9.92	114,153	7.10	2,110.90	4.94	110.35	1.80
20,000	25,000	67,274	12.38	67,093	12.39	11,028	4.90	26,656	11.37	1,506	10.48	4,856	10.12	178,413	11.10	4,003.57	9.37	288.59	4.70
25,000	27,000	23,476	4.32	21,879	4.04	5,084	2.26	10,291	4.39	493	3.43	1,376	2.87	62,599	3.90	1,626.58	3.81	138.94	2.26
27,000	30,000	30,586	5.63	28,266	5.22	8,764	3.90	14,271	6.09	736	5.12	1,586	3.31	84,209	5.24	2,396.89	5.61	227.77	3.71
30,000	35,000	38,847	7.15	35,168	6.49	16,374	7.28	21,677	9.24	1,027	7.15	1,962	4.09	115,055	7.16	3,727.50	8.72	444.72	7.24
35,000	40,000	25,961	4.78	23,059	4.26	18,294	8.14	18,158	7.74	790	5.50	1,211	2.52	87,473	5.44	3,270.32	7.65	466.61	7.59
40,000	50,000	29,432	5.41	25,187	4.65	38,110	16.95	26,021	11.10	930	6.47	1,261	2.63	120,941	7.53	5,393.39	12.62	900.95	14.66
50,000	60,000	13,103	2.41	9,543	1.76	33,615	14.95	15,923	6.79	484	3.37	650	1.36	73,318	4.56	3,999.99	9.36	741.29	12.06
60,000	75,000	7,847	1.44	5,000	0.92	34,079	15.16	11,394	4.86	382	2.66	383	0.80	59,085	3.68	3,933.55	9.20	828.52	13.48
75,000	100,000	3,591	0.66	2,043	0.38	26,555	11.81	7,270	3.10	190	1.32	169	0.35	39,818	2.48	3,396.69	7.95	830.72	13.51
100,000	150,000	1,343	0.25	775	0.14	12,176	5.41	4,035	1.72	64	0.45	59	0.12	18,452	1.15	2,154.11	5.04	620.53	10.10
150,000	200,000	321	0.06	187	0.03	1,923	0.86	1,106	0.47	17	0.12	9	0.02	3,563	0.22	606.57	1.42	198.62	3.23
200,000	250,000	108	0.02	58	0.01	687	0.31	417	0.18	3	0.02	3	0.01	1,276	0.08	281.04	0.66	96.98	1.58
Over	250,000	94	0.02	30	0.01	490	0.22	473	0.20	6	0.04	2	0.00	1,095	0.07	419.82	0.98	155.83	2.54
<b>Totals</b>		<b>543,535</b>	<b>100</b>	<b>541,555</b>	<b>100</b>	<b>224,869</b>	<b>100</b>	<b>234,516</b>	<b>100</b>	<b>14,364</b>	<b>100</b>	<b>47,964</b>	<b>100</b>	<b>1,606,803</b>	<b>100</b>	<b>42,736.78</b>	<b>100</b>	<b>6,146.66</b>	<b>100</b>

## INCOME TAX 2003

TABLE IDS14

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

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	9,000	2,535	13.55	1,067	19.26	320	0.82	1,105	6.08	46	5.14	73	7.24	5,146	6.17	20.39	0.35	16.79	1.10
9,000	10,000	311	1.66	113	2.04	43	0.11	109	0.60	8	0.89	18	1.79	602	0.72	5.75	0.10	0.13	0.01
10,000	12,000	690	3.69	283	5.11	125	0.32	240	1.32	21	2.35	47	4.66	1,406	1.69	15.55	0.27	1.02	0.07
12,000	15,000	1,148	6.13	380	6.86	242	0.62	485	2.67	42	4.69	55	5.46	2,352	2.82	32.05	0.55	1.75	0.11
15,000	17,000	696	3.72	241	4.35	275	0.70	445	2.45	22	2.46	35	3.47	1,714	2.06	27.38	0.47	1.81	0.12
17,000	20,000	1,106	5.91	367	6.63	483	1.24	810	4.46	44	4.92	69	6.85	2,879	3.45	53.38	0.92	4.99	0.33
20,000	25,000	1,850	9.89	541	9.77	1,053	2.70	1,336	7.35	81	9.05	90	8.93	4,951	5.94	111.67	1.92	12.36	0.81
25,000	27,000	832	4.45	238	4.30	506	1.30	616	3.39	35	3.91	48	4.76	2,275	2.73	59.18	1.02	6.07	0.40
27,000	30,000	1,691	9.04	419	7.56	892	2.28	967	5.32	58	6.48	66	6.55	4,093	4.91	116.42	2.00	14.01	0.92
30,000	35,000	1,495	7.99	369	6.66	1,732	4.44	1,507	8.29	66	7.37	76	7.54	5,245	6.29	170.50	2.93	20.81	1.37
35,000	40,000	1,175	6.28	272	4.91	2,141	5.48	1,653	9.10	67	7.49	68	6.75	5,376	6.45	201.53	3.46	27.48	1.80
40,000	50,000	1,600	8.55	378	6.82	5,089	13.03	1,867	10.27	83	9.27	96	9.52	9,113	10.93	409.21	7.02	63.79	4.19
50,000	60,000	930	4.97	264	4.77	6,157	15.77	1,258	6.92	77	8.60	71	7.04	8,757	10.50	481.69	8.27	82.53	5.42
60,000	75,000	899	4.80	197	3.56	5,754	14.74	1,227	6.75	81	9.05	47	4.66	8,205	9.84	548.78	9.42	113.87	7.48
75,000	100,000	681	3.64	177	3.20	5,598	14.34	1,386	7.63	52	5.81	51	5.06	7,945	9.53	684.81	11.75	170.16	11.17
100,000	150,000	552	2.95	120	2.17	4,607	11.80	1,346	7.41	49	5.47	46	4.56	6,720	8.06	811.25	13.92	240.97	15.82
150,000	200,000	191	1.02	47	0.85	1,821	4.66	592	3.26	29	3.24	20	1.98	2,700	3.24	463.44	7.95	150.42	9.88
200,000	250,000	104	0.56	27	0.49	849	2.17	350	1.93	17	1.90	11	1.09	1,358	1.63	301.40	5.17	103.32	6.78
Over	250,000	228	1.22	39	0.70	1,356	3.47	874	4.81	17	1.90	21	2.08	2,535	3.04	1,311.78	22.52	490.88	32.23
<b>Totals</b>		18,714	100	5,539	100	39,043	100	18,173	100	895	100	1,008	100	83,372	100	5,826.15	100	1,523.16	100

## INCOME TAX 2003

## TABLE IDS15

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

Range of total income		Single Males				Single females				Married couples - both earning				Married couples - one earning			
From €	To €	Number of cases	% of total	Reduction in tax € ' m	% of total	Number of cases	% of total	Reduction in tax € ' m	% of total	Number of cases	% of total	Reduction in tax € ' m	% of total	Number of cases	% of total	Reduction in tax € ' m	% of total
-	9,000	3,050	3.88	1.34	3.50	3,429	4.15	1.43	3.80	1,028	0.68	0.45	0.64	2,803	3.36	1.22	3.33
9,000	10,000	535	0.68	0.23	0.61	632	0.76	0.26	0.68	161	0.11	0.07	0.10	337	0.40	0.13	0.35
10,000	12,000	1,184	1.51	0.51	1.34	1,536	1.86	0.62	1.65	431	0.28	0.18	0.25	867	1.04	0.32	0.87
12,000	15,000	2,181	2.77	0.91	2.39	3,098	3.75	1.22	3.24	897	0.59	0.35	0.50	1,905	2.29	0.69	1.88
15,000	17,000	1,801	2.29	0.74	1.95	2,573	3.11	1.01	2.67	861	0.57	0.36	0.51	1,691	2.03	0.60	1.64
17,000	20,000	3,577	4.55	1.50	3.92	5,315	6.43	2.11	5.59	1,831	1.21	0.70	0.98	3,213	3.86	1.21	3.32
20,000	25,000	8,104	10.31	3.46	9.07	11,126	13.46	4.63	12.28	4,572	3.02	1.83	2.57	6,495	7.80	2.41	6.60
25,000	27,000	3,996	5.08	1.77	4.64	4,932	5.97	2.18	5.77	2,307	1.52	0.93	1.31	3,024	3.63	1.12	3.07
27,000	30,000	6,409	8.15	2.98	7.81	7,165	8.67	3.27	8.66	4,025	2.66	1.63	2.29	4,779	5.74	1.85	5.08
30,000	35,000	10,525	13.39	5.00	13.11	11,167	13.51	5.30	14.03	8,360	5.52	3.38	4.74	8,785	10.55	3.48	9.52
35,000	40,000	8,842	11.25	4.48	11.74	9,318	11.27	4.56	12.07	10,544	6.96	4.42	6.21	8,693	10.44	3.63	9.93
40,000	50,000	12,853	16.35	6.72	17.62	12,089	14.62	5.88	15.58	24,547	16.20	10.76	15.11	13,448	16.14	5.79	15.85
50,000	60,000	6,776	8.62	3.65	9.57	5,123	6.20	2.55	6.75	24,977	16.48	11.53	16.19	9,283	11.14	4.13	11.31
60,000	75,000	4,517	5.75	2.51	6.58	2,917	3.53	1.53	4.05	26,823	17.70	13.00	18.26	7,255	8.71	3.58	9.81
75,000	100,000	2,389	3.04	1.32	3.47	1,385	1.68	0.75	2.00	22,622	14.93	11.40	16.01	5,000	6.00	2.75	7.52
100,000	150,000	1,165	1.48	0.66	1.72	583	0.71	0.31	0.82	12,096	7.98	6.69	9.40	3,267	3.92	2.01	5.51
150,000	200,000	345	0.44	0.18	0.47	151	0.18	0.08	0.20	2,811	1.85	1.78	2.50	1,048	1.26	0.67	1.83
200,000	250,000	151	0.19	0.08	0.22	71	0.09	0.04	0.10	1,210	0.80	0.77	1.07	515	0.62	0.33	0.92
Over	250,000	219	0.28	0.11	0.28	51	0.06	0.02	0.06	1,448	0.96	0.97	1.36	895	1.07	0.60	1.65
Totals		78,619	100	38.14	100	82,661	100	37.76	100	151,551	100	71.20	100	83,303	100	36.52	100

## INCOME TAX 2003

## TABLE IDS15 - continued

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

Range of total income		Widowers				Widows				Totals			
From €	To €	Number of cases	% of total	Reduction in tax € ' m	% of total	Number of cases	% of total	Reduction in tax € ' m	% of total	Number of cases	% of total	Reduction in tax € ' m	% of total
-	9,000	40	3.95	0.01	4.47	50	2.90	0.01	2.68	10,400	2.61	4.47	2.42
9,000	10,000	6	0.59	0.00	0.56	25	1.45	0.01	1.07	1,696	0.43	0.69	0.37
10,000	12,000	27	2.67	0.01	2.89	43	2.49	0.01	1.67	4,088	1.02	1.65	0.89
12,000	15,000	51	5.04	0.01	4.58	101	5.86	0.02	4.25	8,233	2.06	3.21	1.74
15,000	17,000	35	3.46	0.01	3.01	81	4.70	0.02	4.89	7,042	1.77	2.74	1.49
17,000	20,000	39	3.85	0.01	3.66	135	7.83	0.03	6.77	14,110	3.54	5.57	3.02
20,000	25,000	73	7.21	0.02	5.46	210	12.18	0.05	9.95	30,580	7.67	12.40	6.72
25,000	27,000	34	3.36	0.01	4.10	103	5.97	0.03	5.41	14,396	3.61	6.04	3.28
27,000	30,000	76	7.51	0.02	7.40	128	7.42	0.04	7.80	22,582	5.66	9.79	5.31
30,000	35,000	92	9.09	0.03	8.52	226	13.11	0.07	14.24	39,155	9.82	17.24	9.35
35,000	40,000	83	8.20	0.03	8.04	149	8.64	0.05	9.38	37,629	9.43	17.15	9.30
40,000	50,000	159	15.71	0.05	15.74	205	11.89	0.06	11.75	63,301	15.87	29.26	15.86
50,000	60,000	94	9.29	0.03	9.80	117	6.79	0.04	7.97	46,370	11.63	21.93	11.89
60,000	75,000	100	9.88	0.03	10.29	87	5.05	0.03	5.57	41,699	10.45	20.68	11.22
75,000	100,000	44	4.35	0.01	3.98	31	1.80	0.01	2.98	31,471	7.89	16.25	8.81
100,000	150,000	29	2.87	0.01	3.62	22	1.28	0.01	2.61	17,162	4.30	9.70	5.26
150,000	200,000	16	1.58	0.01	2.23	5	0.29	0.00	0.32	4,376	1.10	2.71	1.47
200,000	250,000	5	0.49	0.00	0.92	1	0.06	0.00	0.00	1,953	0.49	1.22	0.66
Over	250,000	9	0.89	0.00	0.72	5	0.29	0.00	0.69	2,627	0.66	1.71	0.92
Totals		1,012	100	0.32	100	1,724	100	0.48	100	398,870	100	184.41	100

## INCOME TAX 2003

## TABLE IDS16

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

Range of taxable income		Single males						Single females						Married couples - both earning					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	9,000	160,337	26.43	717.24	5.46	10.71	0.53	161,609	29.01	690.37	6.45	8.45	0.61	3,419	1.14	17.54	0.10	11.69	0.35
9,000	10,000	16,612	2.74	157.87	1.20	0.98	0.05	15,861	2.85	150.73	1.41	0.30	0.02	554	0.18	5.26	0.03	0.02	0.00
10,000	12,000	32,063	5.29	352.47	2.68	3.79	0.19	30,561	5.49	335.86	3.14	1.21	0.09	1,897	0.63	21.08	0.12	0.13	0.00
12,000	15,000	46,662	7.69	630.62	4.80	20.58	1.02	45,094	8.10	609.84	5.69	13.97	1.01	4,491	1.50	61.15	0.34	0.40	0.01
15,000	17,000	31,130	5.13	497.75	3.79	27.35	1.36	31,160	5.59	498.71	4.66	20.69	1.50	4,167	1.39	66.76	0.37	0.28	0.01
17,000	20,000	46,699	7.70	863.07	6.57	62.22	3.09	47,122	8.46	871.97	8.14	50.54	3.66	7,730	2.58	143.52	0.80	1.12	0.03
20,000	25,000	74,291	12.25	1,668.12	12.71	154.54	7.68	68,892	12.37	1,541.68	14.40	127.84	9.26	15,621	5.21	352.76	1.97	6.53	0.19
25,000	27,000	26,035	4.29	676.53	5.15	72.05	3.58	22,573	4.05	586.37	5.48	58.76	4.26	6,720	2.24	174.77	0.98	6.11	0.18
27,000	30,000	34,976	5.77	994.17	7.57	118.36	5.88	29,289	5.26	833.77	7.79	95.24	6.90	10,984	3.66	313.29	1.75	14.83	0.44
30,000	35,000	42,982	7.09	1,390.74	10.59	209.59	10.42	36,099	6.48	1,167.66	10.90	172.72	12.51	21,970	7.33	714.71	3.99	45.07	1.34
35,000	40,000	28,857	4.76	1,076.96	8.20	201.30	10.01	23,564	4.23	879.88	8.22	162.69	11.79	23,985	8.00	899.82	5.02	73.80	2.19
40,000	50,000	32,812	5.41	1,456.72	11.10	326.92	16.25	25,784	4.63	1,140.55	10.65	252.86	18.32	49,139	16.40	2,209.64	12.34	235.69	6.98
50,000	60,000	15,008	2.47	815.30	6.21	212.04	10.54	9,937	1.78	538.80	5.03	139.31	10.09	44,299	14.78	2,428.89	13.56	329.41	9.76
60,000	75,000	9,392	1.55	621.86	4.74	179.58	8.93	5,360	0.96	354.51	3.31	101.96	7.39	42,921	14.32	2,866.29	16.00	511.40	15.15
75,000	100,000	4,826	0.80	409.46	3.12	129.36	6.43	2,419	0.43	205.00	1.91	64.78	4.69	34,399	11.48	2,943.98	16.44	671.79	19.90
100,000	150,000	2,346	0.39	278.91	2.12	95.75	4.76	1,110	0.20	131.36	1.23	44.95	3.26	18,253	6.09	2,147.68	11.99	599.29	17.76
150,000	200,000	694	0.11	118.59	0.90	42.85	2.13	317	0.06	54.61	0.51	19.82	1.44	4,469	1.49	763.18	4.26	244.99	7.26
200,000	250,000	322	0.05	71.43	0.54	26.25	1.30	135	0.02	29.70	0.28	11.08	0.80	1,906	0.64	421.57	2.35	143.21	4.24
Over	250,000	571	0.09	331.15	2.52	117.49	5.84	158	0.03	88.47	0.83	33.08	2.40	2,788	0.93	1,360.53	7.60	479.26	14.20
Totals		606,615	100	13,128.97	100	2,011.70	100	557,044	100	10,709.82	100	1,380.29	100	299,712	100	17,912.42	100	3,375.03	100

## INCOME TAX 2003

TABLE IDS16 - continued

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

Range of taxable income		Married couples - one earning						Widowers						Widows					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	9,000	22,717	8.19	99.13	0.93	24.99	1.33	1,817	11.07	11.61	2.55	3.91	5.07	8,673	17.36	61.53	6.18	12.13	10.59
9,000	10,000	2,577	0.93	24.51	0.23	0.06	0.00	817	4.98	7.76	1.70	0.00	0.01	3,149	6.30	29.87	3.00	0.09	0.08
10,000	12,000	7,820	2.82	86.68	0.81	0.34	0.02	1,430	8.71	15.63	3.43	0.16	0.21	5,465	10.94	60.08	6.03	0.21	0.18
12,000	15,000	19,292	6.95	262.82	2.46	0.87	0.05	1,335	8.14	17.71	3.88	0.15	0.19	6,347	12.70	84.27	8.46	0.40	0.35
15,000	17,000	15,597	5.62	249.32	2.33	1.21	0.06	983	5.99	15.72	3.45	0.49	0.64	4,300	8.61	68.58	6.89	1.94	1.69
17,000	20,000	20,977	7.56	387.40	3.62	4.22	0.22	1,430	8.71	26.41	5.79	1.26	1.63	5,388	10.78	99.16	9.96	4.39	3.83
20,000	25,000	29,032	10.47	651.26	6.09	18.87	1.00	1,962	11.96	43.89	9.63	3.13	4.05	5,629	11.27	125.33	12.58	8.12	7.09
25,000	27,000	10,594	3.82	275.35	2.58	13.53	0.72	614	3.74	15.96	3.50	1.34	1.74	1,632	3.27	42.41	4.26	3.41	2.98
27,000	30,000	15,036	5.42	428.42	4.01	26.40	1.40	933	5.69	26.51	5.82	2.55	3.30	1,926	3.85	54.74	5.50	5.00	4.37
30,000	35,000	27,063	9.76	878.01	8.21	64.58	3.43	1,269	7.73	41.09	9.02	5.23	6.78	2,345	4.69	75.79	7.61	9.15	7.99
35,000	40,000	23,021	8.30	860.85	8.05	85.47	4.55	967	5.89	36.02	7.90	5.73	7.42	1,443	2.89	53.73	5.39	8.49	7.41
40,000	50,000	30,660	11.05	1,367.45	12.79	205.10	10.91	1,137	6.93	50.56	11.09	9.99	12.94	1,599	3.20	71.04	7.13	14.06	12.27
50,000	60,000	18,616	6.71	1,014.57	9.49	199.93	10.63	619	3.77	33.72	7.40	7.94	10.29	844	1.69	45.96	4.62	10.66	9.30
60,000	75,000	13,606	4.90	905.06	8.47	212.36	11.29	512	3.12	34.02	7.46	9.01	11.68	570	1.14	37.48	3.76	9.71	8.48
75,000	100,000	9,520	3.43	813.29	7.61	221.21	11.76	299	1.82	25.54	5.60	7.55	9.79	337	0.67	28.51	2.86	8.14	7.10
100,000	150,000	6,156	2.22	735.34	6.88	227.55	12.10	146	0.89	17.26	3.79	5.62	7.28	188	0.38	22.28	2.24	6.98	6.10
150,000	200,000	2,056	0.74	352.52	3.30	118.45	6.30	67	0.41	11.57	2.54	3.93	5.09	60	0.12	10.30	1.03	3.36	2.94
200,000	250,000	1,012	0.36	225.09	2.11	78.01	4.15	26	0.16	5.82	1.28	2.02	2.62	26	0.05	5.83	0.59	1.90	1.66
Over	250,000	2,043	0.74	1,073.26	10.04	377.33	20.07	46	0.28	19.01	4.17	7.14	9.26	41	0.08	19.01	1.91	6.41	5.60
Totals		277,395	100	10,690.35	100	1,880.49	100	16,409	100	455.81	100	77.15	100	49,962	100	995.89	100	114.54	100

## INCOME TAX 2003

TABLE IDS16 - continued

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

Range of taxable income		Totals					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	9,000	358,572	19.84	1,597.43	2.96	71.89	0.81
9,000	10,000	39,570	2.19	375.99	0.70	1.45	0.02
10,000	12,000	79,236	4.38	871.79	1.62	5.83	0.07
12,000	15,000	123,221	6.82	1,666.41	3.09	36.37	0.41
15,000	17,000	87,337	4.83	1,396.84	2.59	51.96	0.59
17,000	20,000	129,346	7.16	2,391.53	4.44	123.75	1.40
20,000	25,000	195,427	10.81	4,383.04	8.13	319.03	3.61
25,000	27,000	68,168	3.77	1,771.38	3.29	155.21	1.76
27,000	30,000	93,144	5.15	2,650.90	4.92	262.39	2.97
30,000	35,000	131,728	7.29	4,268.00	7.92	506.35	5.73
35,000	40,000	101,837	5.64	3,807.26	7.06	537.48	6.08
40,000	50,000	141,131	7.81	6,295.96	11.68	1,044.63	11.82
50,000	60,000	89,323	4.94	4,877.24	9.05	899.29	10.17
60,000	75,000	72,361	4.00	4,819.23	8.94	1,024.02	11.59
75,000	100,000	51,800	2.87	4,425.77	8.21	1,102.83	12.48
100,000	150,000	28,199	1.56	3,332.84	6.18	980.14	11.09
150,000	200,000	7,663	0.42	1,310.78	2.43	433.40	4.90
200,000	250,000	3,427	0.19	759.44	1.41	262.48	2.97
Over	250,000	5,647	0.31	2,891.44	5.37	1,020.71	11.55
Totals		1,807,137	100	53,893.26	100	8,839.20	100

## INCOME TAX 2003

## 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	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
Marginal Relief	1,459	0.36	26.80	0.22	1.80	0.09	1,752	0.53	31.62	0.34	2.29	0.17	3,524	1.29	142.15	0.81	12.44	0.37
20%	248,648	61.13	4,823.36	40.34	397.46	19.76	209,102	63.22	4,157.55	45.14	317.98	23.04	115,334	42.15	4,297.81	24.57	371.50	11.01
42%	156,636	38.51	7,106.17	59.43	1,612.44	80.15	119,891	36.25	5,020.47	54.51	1,060.01	76.80	154,766	56.56	13,055.44	74.62	2,991.09	88.62
Totals	406,743	100	11,956.34	100	2,011.70	100	330,745	100	9,209.65	100	1,380.29	100	273,624	100	17,495.41	100	3,375.03	100

## INCOME TAX 2003

## 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	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
Marginal Relief	9,472	4.98	394.40	4.13	44.14	2.35	739	6.77	13.18	3.31	0.73	0.95	2,635	10.16	46.07	6.20	2.32	2.02
20%	89,455	47.01	2,435.62	25.49	178.24	9.48	4,717	43.20	100.38	25.19	10.88	14.10	15,202	58.62	309.39	41.66	30.96	27.03
42%	91,347	48.01	6,725.85	70.38	1,658.11	88.17	5,464	50.04	285.01	71.51	65.54	84.95	8,097	31.22	387.17	52.13	81.26	70.95
Totals	190,274	100	9,555.87	100	1,880.49	100	10,920	100	398.57	100	77.15	100	25,934	100	742.63	100	114.54	100

## INCOME TAX 2003

## 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	19,581	1.58	654.22	1.33	63.72	0.72
20%	682,458	55.12	16,124.13	32.67	1,307.02	14.79
42%	536,201	43.30	32,580.11	66.01	7,468.46	84.49
Totals	1,238,240	100	49,358.46	100	8,839.20	100

**TABLE IDS18**  
**Income Tax Computation for 2002 and 2003**

	2002 € million	2003 € million
<u>Gross Income:</u>		
Schedule E/PAYE	41,982.9	45,387.3
Schedule E/Non-PAYE	2,589.0	2,981.2
Total Schedule E	44,571.9	48,368.6
Schedule D etc	8,255.3	9,039.4
Schedule F	263.6	360.8
(a) <u>Gross income total</u>	53,090.7	57,768.8
(b) <u>Allowances, deductions and reliefs</u>		
Capital Allowances	1,417.2	1,450.6
Other	1,397.9	1,677.7
Total reductions (b)	2,815.1	3,128.3
(c) <u>Exempted under exemption limits</u>	536.7	747.2
(d) <u>Taxable income (a)-(b)-(c)</u>	49,738.9	53,893.3
(e) <u>Tax due (pre-standard rate reliefs)</u>	12,288.5	13,650.3
(f) <u>Tax Credits</u>		
Personal :		
Married persons	1,601.1	1,634.5
Single/widowed	1,610.4	1,664.6
Lone parent	135.1	146.4
Dependant relative	1.1	1.0
Age	18.5	17.7
PAYE	899.6	1,129.2
Other	165.6	161.5
<u>Total (f)</u>	4,431.4	4,754.9
(g) <u>Double taxation relief</u>	49.7	56.2
(h) <u>Net tax due (e)-(f)-(g)</u>	7,807.4	8,839.2
(i) Average effective rate of tax levied on each euro of gross income	14.7%	15.3%
(j) Average effective rate of tax levied on each euro of taxable income	15.7%	16.4%

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

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

## Corporation Tax

- **Table CT1 Exchequer Receipt and Net Receipt**

Corporation Tax was introduced in the Corporation Tax Act of 1976 and was subsequently consolidated into the 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 or developing residential land is taxable at 20%.

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.

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. For accounting periods ending prior to 31/12/05 preliminary tax is payable in two installments, the first due 31 days before the end of the accounting period but not later than the 21<sup>st</sup> 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 21<sup>st</sup> day of the month in which that day falls. Where an accounting period ends in 2005 the first installment<sup>1</sup> is 72% of the final liability for the accounting period. The second installment is the balance of preliminary tax for the accounting period. For accounting periods ending after 31/12/05 preliminary tax is payable in one installment and this amount is due 31 days before the end of the accounting period, but not later than the 21<sup>st</sup> day of the month in which that day falls. 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 not later than the 21<sup>st</sup> day of that month)

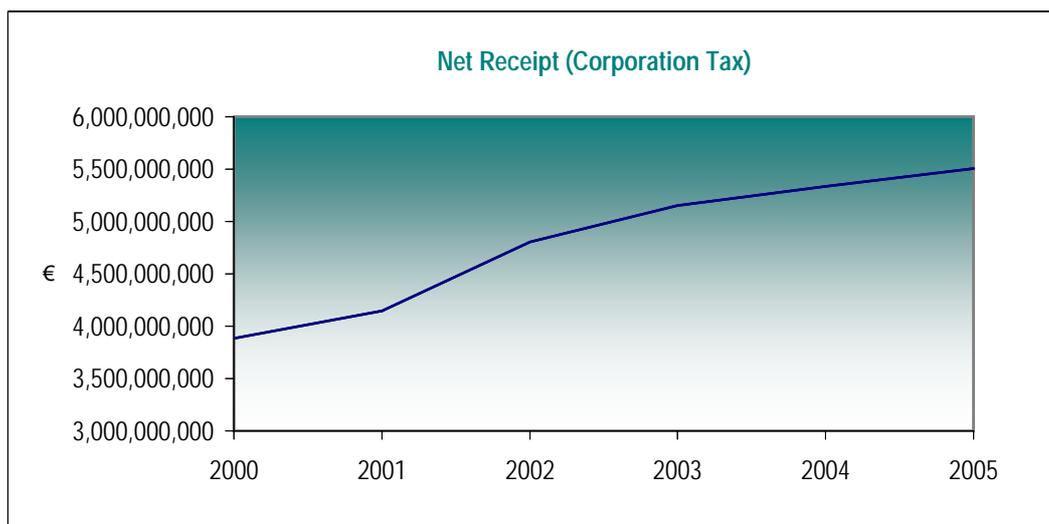
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<sup>1</sup> A small company (i.e. a company whose corporation tax liability for the preceding accounting period did not exceed €50,000) has the option of paying its first installment of preliminary tax based on 72% of the final liability or, if lower, 80% of the corresponding corporation tax for the preceding accounting period.

TABLE CT1

Corporation Tax  
Exchequer Receipt and Net Receipt

	Exchequer Receipt €	Net Receipt €
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
2004	5,331,596,000	5,335,003,555
<b>2005</b>	<b>5,491,687,000</b>	<b>5,503,243,749</b>



## Corporation Tax Distribution Statistics

- **Table CTS1. Corporation Tax Statistics. Distribution of Incomes and Tax for accounting periods ended in 2004**
- **Table CTS2. Corporation Tax Statistics. Distribution of selected allowances, reliefs and deductions for accounting periods ended in 2004**
- **Table CTS3. Corporation Tax for accounting periods ended in 2004**

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 2004 statistics were taken from the live corporation tax file on 16 March 2006.

### 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 2004 and 31 December 2004.

### The income classifier used in the statistics

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

### Corporation tax rates

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

### Table CTS3

Table CTS3 shows all the items on the corporation tax return form CT1 for accounting periods ending in 2004 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 €222.3 million of rental losses and rental capital allowances from the total rental income and rental balancing charges figure of €605.6 million would produce an apparent sum of €383.3 million for net rental income- in fact, the actual net rental income figure is €482.9 million. Companies are therefore not always able to absorb the full amount of allowances and reliefs available to them.

## CORPORATION TAX STATISTICS, 2004

Table CTS1 - Distribution Of Incomes and Tax

Range Of Net Trading Income		Manufacturing Trading Profits	Other Trading Profits (Including Shipping)	Net Trading Income	Net Case V (Rent)	Total Income	Regrossed Capital Gains	Net Income charged to Tax	Tax Payable
Negative or Nil	No. Amnt.(€m)	1,291 2,396.6	11,715 4,841.2	59,443 0.0	3,895 310.5	11,588 2,633.2	1,079 790.9	11,072 1,979.0	12,481 185.0
€1 - €25,000	No. Amnt.(€m)	775 31.1	14,461 662.7	15,118 131.5	355 8.6	15,118 202.2	89 17.9	15,045 185.6	15,026 10.9
€25,001 - €50,000	No. Amnt.(€m)	355 24.8	4,783 256.8	5,048 183.3	189 12.5	5,048 219.3	54 19.9	5,027 217.9	5,017 20.1
€50,001 - €75,000	No. Amnt.(€m)	283 29.0	2,682 219.3	2,888 177.6	159 4.4	2,888 195.3	50 10.1	2,870 194.1	2,864 20.6
€75,001 - €100,000	No. Amnt.(€m)	200 27.1	1,888 216.1	2,032 176.6	134 2.9	2,032 190.8	50 8.3	2,024 189.8	2,021 19.3
€100,001 - €200,000	No. Amnt.(€m)	475 94.7	3,766 654.6	4,061 576.2	286 9.9	4,061 645.2	92 27.6	4,026 635.0	4,032 64.2
€200,001 - €300,000	No. Amnt.(€m)	255 88.1	1,676 500.0	1,841 449.4	166 16.8	1,841 662.0	41 109.7	1,826 614.7	1,829 62.1
€300,001 - €400,000	No. Amnt.(€m)	176 83.9	945 369.9	1,043 363.2	125 6.7	1,043 394.4	39 16.9	1,038 389.5	1,034 45.4
€400,001 - €500,000	No. Amnt.(€m)	115 118.7	585 291.7	652 291.0	84 2.5	652 307.8	22 6.4	647 302.1	647 36.2
€500,001 - €600,000	No. Amnt.(€m)	82 64.4	426 273.3	478 261.3	67 4.4	478 284.5	25 13.9	476 278.8	476 32.6
€600,001 - €700,000	No. Amnt.(€m)	71 55.8	303 212.6	345 223.7	43 2.1	345 241.2	15 8.8	339 237.0	342 28.3
€700,001 - €800,000	No. Amnt.(€m)	67 55.6	258 207.8	289 216.8	40 4.8	289 230.5	8 5.9	285 226.0	288 22.2
€800,001 - €900,000	No. Amnt.(€m)	58 53.8	195 184.0	231 196.1	26 2.2	231 213.2	6 3.1	230 211.9	230 25.0
€900,001 - €1,000,000	No. Amnt.(€m)	37 39.3	162 168.0	182 172.9	23 1.3	182 192.2	5 15.6	176 186.0	175 22.0
€1,000,001 - €5,000,000	No. Amnt.(€m)	498 1,357.6	1,303 2,829.5	1,594 3,412.2	230 41.8	1,594 3,775.7	72 172.4	1,557 3,635.6	1,567 419.6
€5,000,001 - €10,000,000	No. Amnt.(€m)	119 972.5	242 1,762.3	298 2,119.2	58 7.8	298 2,198.8	12 15.5	290 2,114.8	294 227.9
Over €10,000,000	No. Amnt.(€m)	233 24,090.7	327 14,513.6	449 30,131.9	80 43.6	449 31,539.6	32 88.8	438 30,664.4	442 3,178.8
All Cases	No. Amnt.(€m)	5,090 29,583.6	45,717 28,163.4	95,992 39,083.0	5,960 482.9	48,137 44,125.7	1,691 1,331.7	47,366 42,262.3	48,765 4,420.2

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

## CORPORATION TAX STATISTICS, 2004

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)	2,127 2,944.5	512 50.5	19,388 3,169.5	853 104.1	14,433 3,625.8	151 1,369.5	639 729.2	1,043 1,299.9	0 0.0	137 105.7	364 212.7
€1 - €25,000	No. Amnt.(€m)	578 14.6	101 0.8	9,760 266.9	200 5.0	2,739 100.3	28 124.6	108 45.6	62 26.1	757 0.2	12 0.1	58 0.4
€25,001 - €50,000	No. Amnt.(€m)	289 7.7	63 0.5	3,693 54.3	91 2.1	638 19.7	12 1.4	55 6.0	22 0.9	357 0.3	8 0.1	25 0.2
€50,001 - €75,000	No. Amnt.(€m)	239 8.4	62 0.7	2,103 37.7	79 1.3	307 11.8	14 1.7	34 3.7	9 0.3	281 0.4	4 0.0	28 0.2
€75,001 - €100,000	No. Amnt.(€m)	162 8.0	42 0.8	1,456 38.0	52 1.0	186 10.5	10 0.7	37 3.5	10 0.4	201 0.4	1 0.0	13 0.2
€100,001 - €200,000	No. Amnt.(€m)	399 27.4	136 2.4	2,985 91.1	127 2.7	321 27.2	30 2.3	125 17.4	46 12.9	466 1.4	18 6.0	42 0.8
€200,001 - €300,000	No. Amnt.(€m)	216 24.7	72 2.0	1,323 62.3	64 2.8	95 14.8	15 1.8	64 25.6	18 52.0	253 1.4	10 3.4	23 10.9
€300,001 - €400,000	No. Amnt.(€m)	142 24.0	51 1.3	727 43.3	47 1.4	58 8.9	25 3.9	48 4.3	18 5.5	177 1.3	7 0.1	12 0.3
€400,001 - €500,000	No. Amnt.(€m)	95 61.5	35 1.1	445 32.0	27 0.6	35 10.0	3 0.6	31 9.9	12 4.7	114 1.1	6 0.0	12 0.2

## CORPORATION TAX STATISTICS, 2004

Table CTS2 - Distribution of selected allowances, reliefs and deductions ( cont'd)

Range Of Net Trading Income		Manufacturing Capital Allowances		Non-Manufacturing Capital Allowances		Trading Losses Carried Forward	Charges	Group Relief	Total Deductions	Manufacturing Relief	Double Taxation	Other Tax Relief
		Plant and Machinery	Industrial Buildings	Plant and Machinery	Industrial Buildings							
€500,001 -	No.	74	37	338	25	29	14	33	10	82	10	10
€600,000	Amnt.(€m)	13.0	1.1	35.8	0.7	6.1	5.9	10.3	5.7	1.0	0.4	0.2
€600,001 -	No.	58	28	235	20	17	9	20	8	69	4	4
€700,000	Amnt.(€m)	11.7	0.7	20.1	0.4	2.3	2.6	5.6	3.0	1.0	0.1	0.2
€700,001 -	No.	51	22	196	21	15	8	18	6	64	1	6
€800,000	Amnt.(€m)	10.5	0.7	24.6	0.5	3.2	1.7	2.2	3.7	1.0	0.0	0.3
€800,001 -	No.	39	15	150	19	20	3	16	5	58	10	8
€900,000	Amnt.(€m)	6.5	0.3	19.2	0.4	8.2	0.5	6.5	1.3	1.1	2.2	0.2
€900,001 -	No.	30	15	117	13	7	5	13	10	36	6	8
€1,000,000	Amnt.(€m)	5.4	1.0	18.2	2.2	1.8	1.8	3.3	5.2	0.7	0.2	0.3
€1,000,001 -	No.	363	207	953	142	94	81	131	111	484	51	77
€5,000,000	Amnt.(€m)	241.3	16.2	296.3	6.5	74.9	49.9	102.0	137.7	24.2	14.6	10.0
€5,000,001 -	No.	94	51	177	43	15	41	34	29	116	21	25
€10,000,000	Amnt.(€m)	131.3	8.6	316.5	2.6	36.2	72.9	46.7	75.5	18.6	7.7	8.7
Over	No.	178	104	242	61	16	75	66	58	230	75	65
€10,000,000	Amnt.(€m)	1,424.1	116.7	1,892.9	31.8	100.0	4,125.8	761.0	703.3	448.2	264.8	113.8
All Cases	No.	5,134	1,553	44,288	1,884	19,025	524	1,472	1,477	3,745	381	780
	Amnt.(€m)	4,964.5	205.2	6,418.8	166.1	4,061.8	5,767.5	1,782.9	2,338.1	502.4	405.3	359.6

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

**Table CTS3**  
**Corporation Tax for Accounting Periods ended in 2004**

		All Companies €m
<b>Trading Results</b>		
<u>Manufacturing Trading Results</u>		
	Trade Profits	29,583.6
Plus	Balancing Charges	236.3
Minus	Plant and Machinery Capital Allowances	4,964.5
Minus	Industrial Buildings Capital Allowances	205.2
Minus	Other Capital Allowances	64.9
Minus	Trading Losses	922.3
Minus	Losses appropriate to this trade	510.1
Minus	Charges	2,051.5
Minus	Group Relief	611.6
<u>Non-Manufacturing Trade Profits - ( Including Shipping )</u>		
	Trade Profits	28,163.4
Plus	Balancing Charges	202.3
Minus	Plant and Machinery Capital Allowances	6,418.8
Minus	Industrial Buildings Capital Allowances	166.1
Minus	Other Capital Allowances	355.6
Minus	Trading Losses	3,139.5
Minus	Losses appropriate to this trade	3,582.4
Minus	Charges	3,716.0
Minus	Group Relief	1,171.3
<b>A. Net Trading Income</b>		<b>39,083.0</b>
<b>Rental Income</b>		
	Rental Income	601.2
Plus	Balancing Charges	4.4
Minus	Losses Carried Forward from Preceeding Acc. Periods	76.6
Minus	Rental Capital Allowances	145.7
<b>B. Net Rental Income</b>		<b>482.9</b>
<b>Interest Arising In The State</b>		
	Gross Interest Received or Credited	960.9
Plus	Taxed Interest	129.6
<b>Foreign Income</b>		<b>1,619.2</b>
<b>Other Income</b>		
	Other Income Received Under Deduction of Irish Tax	14.7
Plus	Other Income Received without Deduction of Irish Tax	503.9
<b>Capital Gains (regrossed)</b>		<b>1,331.7</b>

**Table CTS3 - continued**  
**Corporation Tax for Accounting Periods ended in 2004**

<b>C. Other Income / Capital Gains</b>	<b>4,559.8</b>
<b>D. TOTAL INCOME AND GAINS</b>	<b>44,125.7</b>
<b>Deductions</b>	
Management Expenses	382.6
Plus Excess Capital Allowances	34.5
Plus Other Deductions	1,921.0
<b>E. Total Deductions</b>	<b>2,338.1</b>
Amount of Income at the 25% non-trading rate	3,201.8
Amount of Income at the 12.5% standard rate	39,060.5
<b>Gross tax due</b>	<b>5,683.0</b>
<b>Reliefs</b>	
Double Taxation Relief	405.3
Plus Small Companies Relief	0.0
Plus Relief for Manufacturing Trade Deductions	3.3
Plus Relief for Other Trading Deductions	67.5
Plus Other Manufacturing Relief	502.4
Plus Other Tax Reliefs	359.6
<b>F. Total Reliefs</b>	<b>1,338.0</b>
G. Clawback of Tax Relief at Source.	20.1
H. Tax less Reliefs plus clawback of tax relief at source.	4,548.4
Surcharges	22.9
Research and Development Tax Credit	70.5
Amounts Payable Under Deduction of Income Tax	31.6
I. Tax less Reliefs plus surcharges	4,602.9
<b>Credits</b>	
Income Tax Suffered Credit	35.1
Plus Gross Withholding Tax on Fees	147.6
<b>J. Total Credits</b>	<b>182.7</b>
<b>K. Tax Payable</b>	<b>4,420.2</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.

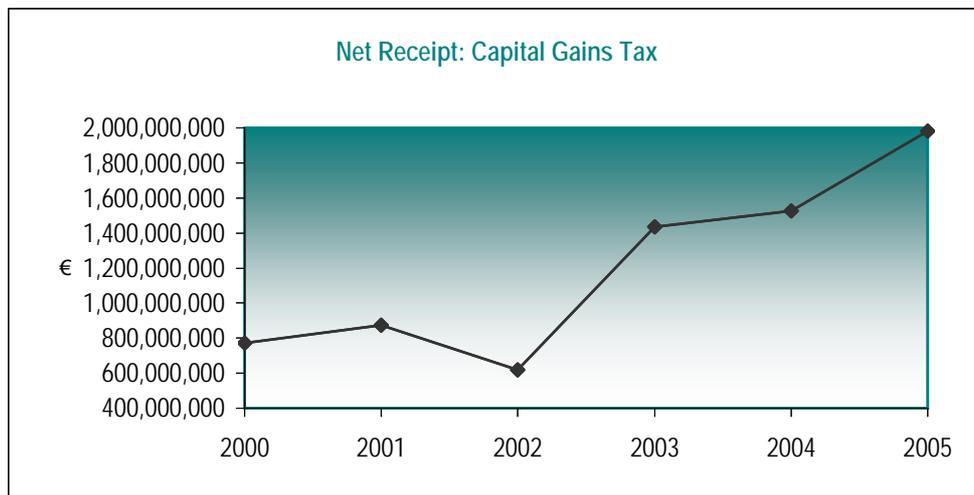
Chargeable gains of companies, other than those arising from the disposal of development land, are, in general, charged to corporation tax and not capital gains tax. These chargeable gains will, in effect, be taxed at the equivalent of the rate of capital gains tax.

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

	Exchequer Receipt €	Net Receipt €
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
2004	1,515,555,000	1,527,784,587
2005	1,959,659,000	1,981,975,984



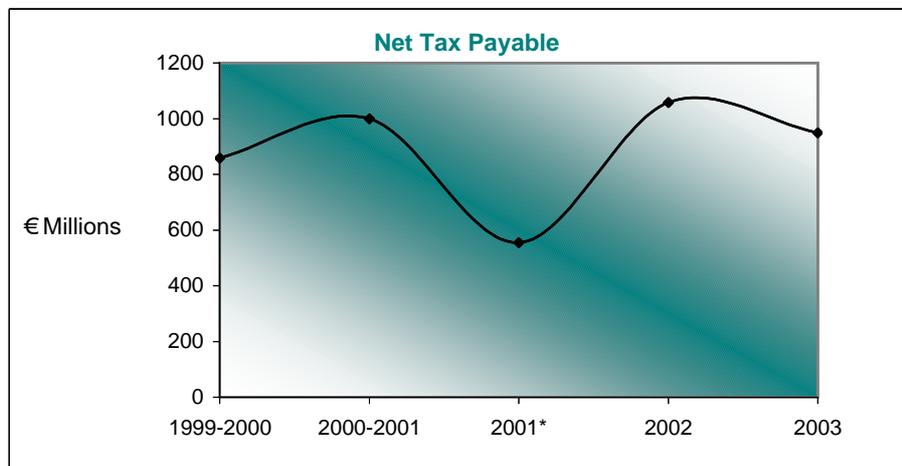
## Table CGT2

### 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 1999 and 31 December 2003. The figures are subject to adjustments in respect of discharges and repayments still to be made. The numbers of assessments for each year are likely to increase over time as tax returns are received and processed. This applies especially to the most recent year shown.

Year	Number of Assessments	Net Tax Payable
		€ Millions
1999-2000	29,923	858.9
2000-2001	26,248	999.6
2001*	18,591	554.9
2002	38,468	1,057.8
2003	33,070	948.8

\* This relates to the 9 months from the 6th of 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 motor cars, 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 2005 were zero%, 10%, 13.5% and 21%, with a rate of 4.8% 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 2005 are as follows:-

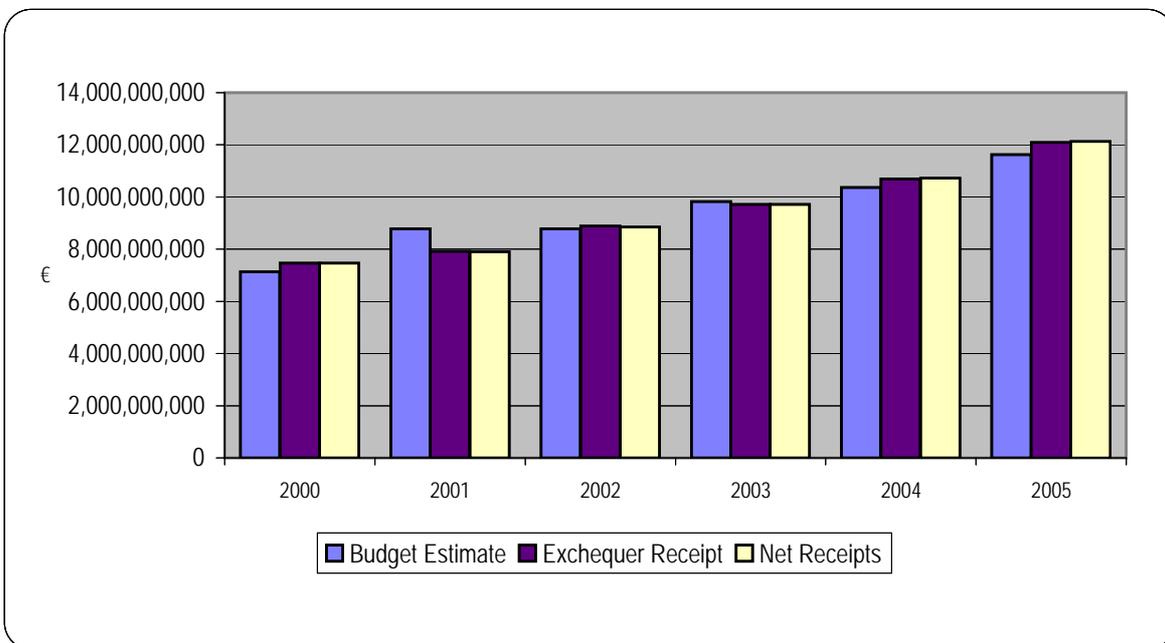
Date	Zero %	Special %	Low %	Standard %	High %
1.11.'72	0	11.11 (a)	5.26	16.37	30.26
3.9.'73	0	11.11 (a)	6.75	19.5	36.75
1.3.'76	0	-	10	20	35 & 40 (b)
1.3.'79	0	-	10	20	-
1.5.'80	0	-	10	25	-
1.9.'81	0	-	15	25	-
1.5.'82	0	-	18	30	-
1.3.'83	0	-	23	35	-
1.5.'83	0	5, 18 (d)	23	35	-
1.5.'84	0	5,8,18 (d)	23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

#### 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 €
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
2004	10,368,000,000	10,693,291,000	10,716,759,630
2005	11,625,000,000	12,089,070,000	12,125,442,904



**Note:**

The figure of € 12,125.44 million includes an amount of € 80.79 million due in respect of imports in December, 2004, payment of which was received in January, 2005, and excludes an amount of € 103.31 million due in respect of imports in December, 2005, payment of which was deferred until January, 2006.

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	74	-	74	185	-111
Low	€m	6,331	97	6,428	1,779	4,649
Standard	€m	23,516	1120	24,635	17,048	7,587
<b>Totals</b>	<b>€m</b>	<b>29,920</b>	<b>1,217</b>	<b>31,137</b>	<b>19,012</b>	<b>12,125</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 31.12.2004	236,090
New registrations in 2005	35,842
	<u>271,932</u>
Registrations cancelled in 2005	17,952
	<u>253,980</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.

Registrations by Trade Sector	31 Dec. 2004	31 Dec. 2005
Agriculture	10,462	10,974
Forestry	531	552
Fishing	769	814
Energy Industry & Water Supply	419	495
Mining & Quarrying	331	364
Food, Drink & Tobacco Manufacturing	1,586	1,628
Textile and Leather Industry	462	502
Clothing & Footwear Manufacturing	394	428
Other Manufacturing (including Books, Printing, Timber Processing)	14,887	16,634
Recycling	169	186
Construction (including Builders, Civil Engineering + Related Trades)	48,591	56,818
Motor Vehicle Sales & Services	6,449	6,881
Fuel Retailers (including Filling Stations)	1,298	1,249
Wholesalers	10,675	11,423
Retailers	22,323	23,307
Repair of Goods	773	786
Accommodation (including Camping, Holiday Homes, Hotels, Guest Houses)	2,722	2,792
Catering (including Canteens, Contract Caterers, Restaurants)	5,694	6,130
Publicans	7,156	7,229
Transport Services	1,440	1,533
Haulage Services	6,831	7,018
Communications	2,324	2,626
Financial Services (including Banking, Credit Unions, Insurance)	2,083	2,329
Property Services	14,792	18,201
Hiring & Leasing	3,445	3,687
Information Technology	6,930	7,448
Professional Services (including Advertising, Architects, Barristers, Solicitors, Legal Agents, Press)	24,743	27,074
Miscellaneous Activities & Services (including Research, Security, Cleaning, Photography, Secretarial, Personal Care)	37,811	34,872
<b>Total</b>	<b>236,090</b>	<b>253,980</b>

## Sheriff and Solicitor Enforcement

### Table ENF1

#### Details of Certificates issued to the Sheriff, referrals to the Solicitor and Judgements Registered in 2005

#### ENFORCEMENT BY SHERIFFS

1. The greater part of enforcement activity consists of the issue of certificates to Sheriffs under Section 962 of the Taxes Consolidation Act, 1997. In the course of 2005, the number of certificates issued was 42,239 with a face value of €481.4m
2. The value of the certificates referred in 2005 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 2005 was €139.6m.

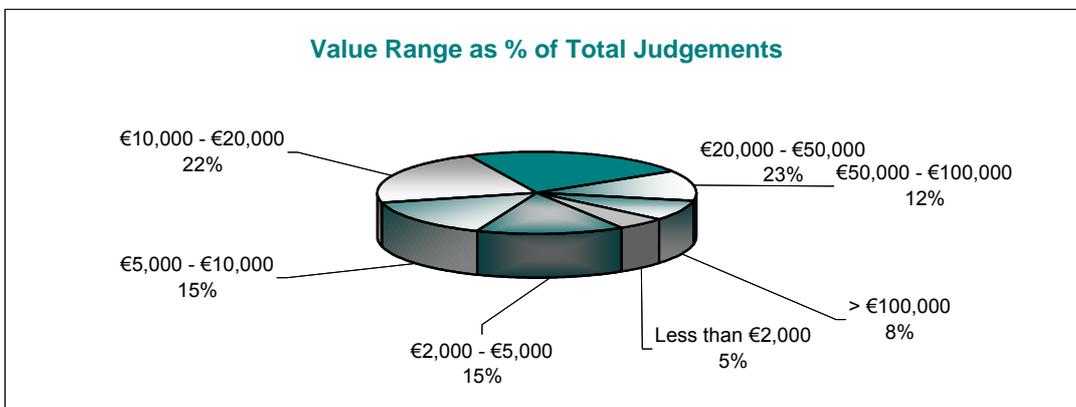
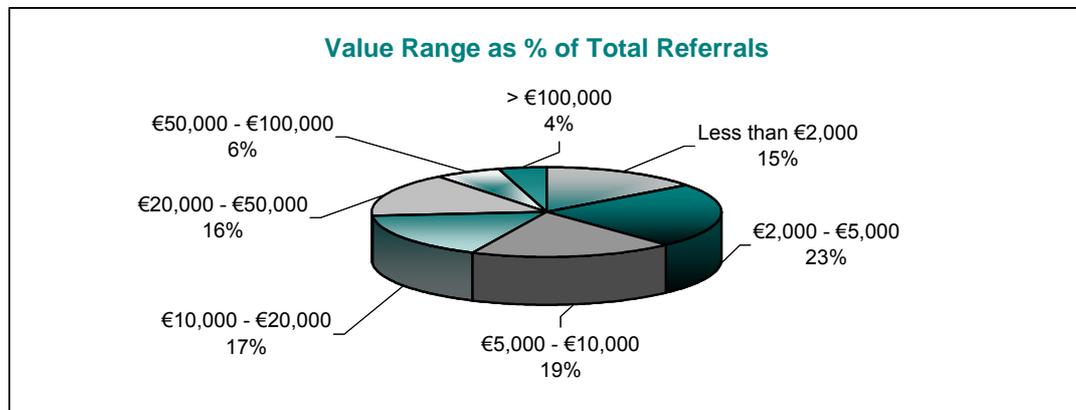
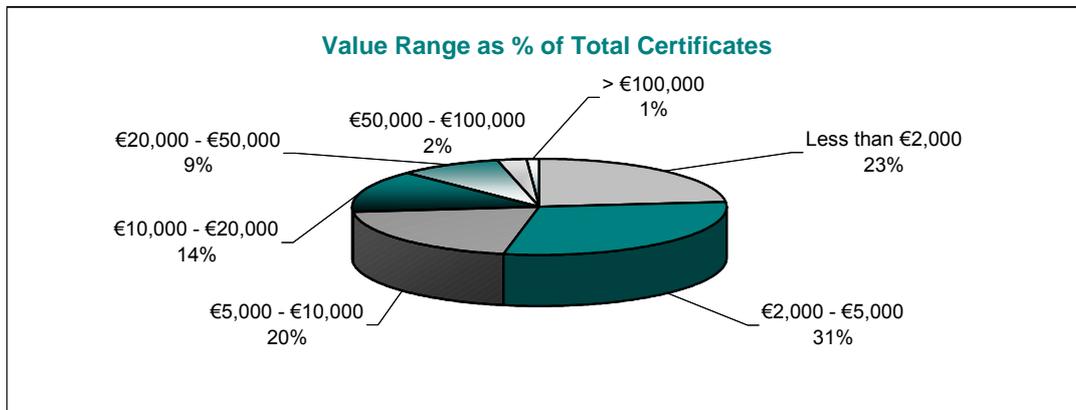
#### REFERRALS TO SOLICITOR AND JUDGEMENTS REGISTERED BY THE COLLECTOR-GENERAL

1. In the course of 2005, the number of judgements registered by the Collector-General in respect of tax and interest was 703, with a face value of €28.2m.
2. The number of cases referred for enforcement by court proceedings in 2005 was 6486. 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 2005 was €59.6m.

Table ENF 1

Details of Certificates issued to the Sheriff, Referrals to the Solicitor & Judgements Registered in 2005

Range of Value	No. of Certificates	%	No. of Referrals	%	No. of Judgements	%
Less than €2,000	9,856	23%	922	14%	37	5
€2,000 - €5,000	12,507	30%	1,452	22%	107	15
€5,000 - €10,000	8,634	20%	1,267	20%	106	15
€10,000 - €20,000	5,943	14%	1,115	17%	153	22
€20,000 - €50,000	3,777	9%	1,057	16%	156	23
€50,000 - €100,000	1,034	2%	399	6%	85	12
> €100,000	488	1%	274	4%	59	8
<b>Total</b>	<b>42,239</b>		<b>6,486</b>		<b>703</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.

The number of retail outlets registered for supplying plastic bags has reduced from 6,825 in 2004 to 5,408 by the end of 2005.

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

**TABLE EL1**

<b>YEAR</b>	<b>Net Yield</b>
2002	7,188,294
2003	12,751,151
2004	13,536,753
<b>2005</b>	<b>17,544,296</b>