

Domicile Levy

The Domicile Levy was introduced in Section 150 Finance Act 2010 (Part 18C TCA 1997) and applies for the year 2010 onwards. It imposes a Levy on individuals who are Irish-domiciled:

- whose gross worldwide income exceeds €1m,
- whose Irish property (excluding certain shares) is greater in value than €5m, and
- whose liability to Irish income tax in a relevant year was less than €200,000.

The amount of the Levy is €200,000 and is payable annually. Irish income tax paid by an individual in a tax year is allowed as a credit in calculating the amount of Domicile Levy due for that year. The Levy is payable on or before 31 October (extended to the IT Pay and File deadline for ROS). Domicile Levy returns for 2025 are not due to be filed until 31 October 2026.

Table 1 below shows the number of Domicile Levy payments received for each Domicile Levy year from 2010 to 2024, with the respective total and average payments per year. Chart 1 illustrates the average of Domicile Levy payments from 2020 to 2024.

Table 1: Domicile Levy Payments for the years 2010 to 2024.

Domicile Levy Year	Number of payments	Domicile Levy Paid	Average Domicile Levy payment per year
2010	37	€4,811,038	€130,028
2011	33	€4,703,332	€142,525
2012	26	€3,445,896	€132,534
2013	19	€2,846,204	€149,800
2014	13	€2,016,389	€155,107
2015	21	€3,023,941	€143,997
2016	18	€2,180,428	€121,135
2017	25	€3,075,180	€123,007
2018	12	€2,212,835	€184,403
2019	20	€2,921,272	€146,064
2020	19	€2,894,878	€152,362
2021	19	€1,898,708	€99,932
2022	15	€2,366,288	€157,753
2023	18	€2,930,907	€162,828
2024	13	€2,077,257	€159,789
Total	308	€43,404,552	€140,924

Chart 1: Average Domicile Levy Payments for the years 2020 to 2024

