

Revenue Ready Reckoner – Post Budget 2026

This Version: October 2025

Ready Reckoners are provided for the following taxes and duties:

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Please note that the costings provided in this Ready Reckoner are estimates and should be treated as such. Unless otherwise indicated, costings assume no behavioural change.

In the case of large relative changes to tax rates or allowances, the cost or yield may not be directly in line with estimates shown.

Every reasonable effort has been made to ensure that the information provided is as accurate and clear as possible.

Income Tax and Universal Social Charge (USC)

The following costs / yields are based on 2026 estimates from the Revenue tax forecasting model using latest actual data for the year 2023, adjusted as necessary for income, self-employment, and employment trends in the interim. The data excludes the impact of some minor credits which are costed outside of Revenue's tax forecasting model.

Income earners by Income Tax and USC rates in 2026

		Breakdown based on highest tax rate paid *	
		Number of Taxpayer Units^	% of Taxpayer Units
Income Tax	Higher rate (40%)	1,057,900	30%
	Standard rate (20%)	2,176,800	62%
	Exempt **	258,700	7%
USC	8% rate	498,700	14%
	3% rate	1,097,600	31%
	2% rate	871,600	25%
	Exempt	1,025,400	29%
Paying neither Income Tax or USC		1,025,400	29%
Income Tax liability fully covered by tax credits		1,017,700	29%
Total Taxpayer Units		3,493,400	

*Shows the breakdown by the highest rate of Income Tax and USC paid by taxpayer unit.

** Exempt category refers to taxpayer units aged 65 or older and whose total income is less than the exemption limit.

^Married persons or civil partners who have elected or who have been deemed to have elected for joint assessment are counted as one tax unit.

The figures in this table are subject to rounding to the nearest hundred. The number of taxpayer units includes taxpayers in receipt of public pension income only.

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Income earners by gross income range in 2026

Range of Gross Income €		Number of Taxpayer Units*	Income € million	Income Tax / USC € million
0	10,000	481,000	2,219	0.1
10,000	13,000	138,800	1,614	0.1
13,000	15,000	154,000	2,174	9.4
15,000	18,000	189,000	3,097	17
18,000	20,000	94,000	1,786	16
20,000	25,000	230,600	5,176	129
25,000	27,000	86,800	2,256	99
27,000	30,000	148,100	4,226	214
30,000	35,000	194,500	6,301	409
35,000	40,000	205,800	7,701	642
40,000	50,000	351,100	15,669	1,641
50,000	60,000	249,300	13,719	1,909
60,000	70,000	196,600	12,739	2,049
70,000	75,000	82,800	5,989	1,033
75,000	80,000	70,900	5,493	998
80,000	90,000	111,200	9,427	1,781
90,000	100,000	89,200	8,445	1,686
100,000	150,000	243,400	29,280	7,122
150,000	200,000	85,800	14,679	4,455
200,000	275,000	46,600	10,769	3,752
Over	275,000	43,800	22,650	9,526
Total		3,493,400	185,410	37,487

*Married persons or civil partners who have elected or who have been deemed to have elected for joint assessment are counted as one tax unit.

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Increases and decreases to Income Tax and USC rates

		First Year € million	Full Year € million
Cost of 1% point decrease in Income Tax rates	20% rate	-936	-1,070
	40% rate	-482	-567
Yield from 1% point increase in Income Tax rates	20% rate	948	1,085
	40% rate	482	567
Yield from introduction of 3rd rate of Income Tax of 41%	Earnings over 80,000	254	305
	Earnings over 100,000	195	238
	Earnings over 120,000	158	195
Yield from introduction of 3rd rate of Income Tax of 43%	Earnings over 80,000	758	913
	Earnings over 100,000	583	710
	Earnings over 120,000	474	582
Cost of decrease in USC rates	Decrease 0.5% rate to 0%	-156	-180
	Decrease 2% rate to 1%*	-396	-455
	Decrease 3% to 2%	-421	-482
	Decrease 8% rate to 7%**	-299	-360
Yield from increase in USC rates	Increase 0.5% rate to 1.5%	312	359
	Increase 2% rate to 3%*	396	455
	Increase 3% rate to 4%	421	482
	Increase 8% rate to 9%**	299	360

*Includes changing the rate of the reduced rate of USC.

**Includes those paying the USC surcharge on non-PAYE income exceeding €100,000 in a year, at the rate of 3%.

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Cost of increasing Income Tax credits

		First Year € million	Full Year € million
Increase Single Persons Credit by €100	From €2,000 to €2,100	112	127
Increase Married or in a Civil Partnership Credit by €200	From €4,000 to €4,200	150	172
Increase Widowed Person or surviving Civil Partner (without qualifying child) Credit by €100	From €2,540 to €2,640	7	8
Increase Single Person Child Carer Tax Credit by €100	From €1,900 to €2,000	5	6
Increase Employee Tax Credit by €50	From €2,000 to €2,050	110	125
Increase Earned Income Credit by €50	From €2,000 to €2,050	8	12
Increase Home Carer's Credit by €50	From €1,950 to €2,000	3.0	3.4
Increase Dependent Relative Credit by €20	From €305 to €325	2.7	3.0
Increase Incapacitated Child Credit by €100	From €3,800 to €3,900	3.4	3.9
Increase Blind Persons Credit		0.5	0.6
By €500 for single person	From €1,950 to €2,450		
By €1,000 for both spouses/civil partners blind	From €3,900 to €4,900		
Increase Widowed Parent or surviving Civil Partner Bereavement Credit by €100		0.2	0.2
Increase Age Credit			
By €50 for Single	From €245 to €295	20	24
By €100 for Jointly Assessed	From €490 to €590		
Increase Rent Tax Credit			
By €100 Single/€200 Jointly Assessed	From €1,000/€2,000 to €1,100/€2,200	25	25
By €500 Single/€1,000 Jointly Assessed	From €1,000/€2,000 to €1,500/€3,000	105	115
By €1,000 Single/€2,000 Jointly Assessed	From €1,000/€2,000 to €2,000/€4,000	175	195

Cost of widening of Income Tax standard rate bands

Single & Widowed or surviving Civil Partner Current Band €44,000

Band Increase	Revised Band	First Year € million	Full Year € million
€100	€44,100	11	12
€500	€44,500	52	59
€1,000	€45,000	103	116
€1,500	€45,500	152	173

Married or in a Civil Partnership, one Spouse or Civil Partner with Income Current Band €53,000

Band Increase	Revised Band	First Year € million	Full Year € million
€100	€53,100	2.5	2.8
€500	€53,500	12	14
€1,000	€54,000	24	28
€1,500	€54,500	36	42

Married or in a Civil Partnership, both Spouses or Civil Partners with Income Current Bands €53,000 for Major Earner and €35,000 for Minor Earner

Band Increase	Revised Band Major Earner	Revised Band Minor Earner	First Year € million	Full Year € million
€100	€53,100	€35,100	11	12
€500	€53,500	€35,500	53	61
€1,000	€54,000	€36,000	105	121
€1,500	€54,500	€36,500	156	179

Total Cost of Band Widening

Band Increase	First Year € million	Full Year € million
€100	24	27
€500	117	134
€1,000	232	265
€1,500	344	393

Assumes the maximum allowable transferability of €9,000 across the board.
Figures are subject to rounding.

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Cost of increasing USC rate bands

		First Year € million	Full Year € million
Income under €13,000 is exempt	Increase by €100 to €13,100	0.4	0.5
	Increase by €500 to €13,500	2.2	2.5
	Increase by €1,000 to €14,000	5	6
	Increase by €1,500 to €14,500	8	9
First €12,012 is charged at 0.5%	Increase by €100 to €12,112	5	5
	Increase by €500 to €12,512	20	23
	Increase by €1,000 to €13,012	39	45
	Increase by €1,500 to €13,512	59	68
From €12,012 to €28,700 is charged at 2%	Increase by €100 to €12,112 and €28,800	6	7
	Increase by €500 to €12,512 and €29,200	29	33
	Increase by €1,000 to €13,012 and €29,700	56	64
	Increase by €1,500 to €13,512 and €30,200	84	97
From €12,012 to €28,700 is charged at 2%	Increase upper end of band by €100 to €28,800	1.7	1.9
	Increase upper end of band by €500 to €29,200	8	10
	Increase upper end of band by €1,000 to €29,700	17	19
	Increase upper end of band by €1,500 to €30,200	25	29
From €28,700 to €70,044 is charged at 3%	Increase by €100 to €28,800 and €70,144	4.2	4.8
	Increase by €500 to €29,200 and €70,544	21	24
	Increase by €1,000 to €29,700 and €71,044	42	48
	Increase by €1,500 to €30,200 and €71,544	62	71
Above €70,044 is charged at 8%	Increase by €500 to €70,545	13	14
	Increase by €1,000 to €71,045	25	29
	Increase by €2,000 to €72,045	49	56
	Increase by €5,000 to €75,045	117	135

*The €13,000 exemption threshold remains unchanged for the USC rate band increases.

Cost of Indexation at 1%

	First Year € million	Full Year € million
Personal Tax Credits with rate bands incl. SPCCC	164	188
Employee Tax Credit, Personal Tax Credits with rate bands	208	238
Earned Income Credit	3.1	4.3
USC rate bands and exemption limits	29	33

Changes to Income Tax relief on pensions

Cost of decreasing/increasing the ceiling for occupational pension schemes, RACs and PRSAs and / or reducing the marginal effective rate applicable to these reliefs. These estimates exclude employer contributions.

		Rate					
		40%	39%	34%	33%	30%	20%
Ceiling	€ million						
	€200,000	-78	-41	147	184	297	673
	€150,000	-46	-9	174	211	321	689
	€120,000	-8	28	207	242	350	708
	€115,000	*	36	214	249	356	712
	€110,000	9	44	221	256	362	716
	€105,000	18	53	229	264	370	721
	€100,000	28	63	238	273	377	726
	€95,000	40	74	247	282	386	732
	€90,000	52	86	258	292	395	738
	€85,000	65	99	269	303	405	744
	€80,000	80	114	282	315	416	752
	€75,000	96	130	296	329	428	760
	€70,000	115	148	311	344	442	769
	€65,000	135	168	329	361	458	780
€60,000	159	190	349	380	475	791	

*Current rate and ceiling.

Deposit Interest Retention Tax (DIRT)

		Full Year € million
Reduction in the standard rate of DIRT	From 33% to 31%	-17
	From 33% to 29%	-34
	From 33% to 27%	-50
Increase in the standard rate of DIRT	From 33% to 35%	17
	From 33% to 37%	34
	From 33% to 39%	50

Life Assurance Exit Tax (LAET)

		Full Year € million
Reduction in the standard rate of LAET	From 38% to 37%	-5
	From 38% to 35%	-16
	From 38% to 32%	-31
	From 38% to 30%	-41
Increase in the standard rate of LAET	From 38% to 39%	5
	From 38% to 41%	16
	From 38% to 44%	31
	From 38% to 46%	41

Dividend Withholding Tax (DWT)

		Full Year € million
Reduction in the rate of DWT	From 25% to 20%	-218
	From 25% to 22%	-131
	From 25% to 23%	-87
	From 25% to 24%	-44
Increase in the rate of DWT	From 25% to 26%	44
	From 25% to 27%	87
	From 25% to 28%	131
	From 25% to 30%	218

The estimates in the table above include DWT on distributions from Real Estate Investment Trusts (REITs), on the assumption that levels of such distributions remain in-line with previous years. It is not possible, due to the small number of REITs and Revenue's obligation to maintain the confidentiality of taxpayer information, to provide estimates of DWT specific to REITs only.

The estimates in the table above do not include withholding taxes charged on payments to certain unit holders by Irish Real Estate Funds (IREFs). The IREF withholding tax is charged at 20% and operates separately to DWT.

It should be noted that the additional (reduced) yield from a DWT rate increase (decrease) shown in the above table represents only a temporary cash-flow impact for the Exchequer. The final tax liability on dividend income is determined by the Income Tax rate.

Capital Gains Tax (CGT)

		Full Year € million
Reduction in the CGT rate	From 33% to 32%	-87
	From 33% to 31%	-175
	From 33% to 28%	-436
Increase in the CGT rate	From 33% to 34%	87
	From 33% to 35%	175
	From 33% to 38%	436

Revised Entrepreneur Relief (Section 597AA) – Cost of Increasing the Lifetime Limit

The costs shown below use information in the latest Capital Gains Tax returns for 2023 and therefore do not include any cost associated with assets held by individuals and not disposed of in the year.

Proposed Lifetime Limit* € million	Full Year Cost € million
1.5	31
2	54
2.5	71
5	117
7.5	135
10	144
12.5	146
15	147

*Current lifetime limit is €1 million.
Costings are based on claims in respect of 2023 tax returns.

Capital Acquisitions Tax (CAT)

Effects of Changes in CAT Rates and Reliefs

		Full Year € million
Reduction in the CAT rate	From 33% to 32%	-28.2
	From 33% to 30%	-84.5
	From 33% to 28%	-140.9
	From 33% to 23%	-281.8
Increase in the CAT rate	From 33% to 43%	281.8
	From 33% to 38%	140.9
	From 33% to 36%	84.5
	From 33% to 34%	28.2
Reduce Agricultural Relief	From 90% to 80%	11.6
	From 90% to 70%	28.7
	From 90% to 60%	50.3
	From 90% to 50%	75.2
Reduce Business Relief	From 90% to 80%	27.5
	From 90% to 70%	58.6
	From 90% to 60%	91.0
	From 90% to 50%	124.7

Effects of Changes in CAT Rates and Thresholds

The estimated cost of any given increase in thresholds and simultaneous decrease in rate does not result in an equivalent estimated yield for an equal decrease in thresholds and simultaneous increase in rate. This is due to the interaction of the rate with differing thresholds in each of the three categories. All figures shown are for the full year.

Category A (Children)		Threshold							
€ million		280,000	335,000	350,000	400,000	425,000	450,000	500,000	600,000
Rate	43%	261.3	197.2	179.7	121.5	92.3	63.2	8.7	-69.3
	38%	184.3	127.7	112.2	60.7	35.0	9.2	-38.9	-107.9
	36%	153.5	99.9	85.2	36.4	12.0	-12.3	-58.0	-123.3
	34%	122.7	72.0	58.2	12.1	-10.9	-33.9	-77.0	-138.7
	33%	107.3	58.1	44.7	*	-22.4	-44.7	-86.6	-146.4
	32%	91.9	44.2	31.2	-12.1	-33.8	-55.5	-96.1	-154.1
	30%	61.1	16.4	4.2	-36.4	-56.8	-77.1	-115.1	-169.6
	28%	30.3	-11.4	-22.8	-60.7	-79.7	-98.7	-134.2	-185.0
	23%	-46.7	-80.9	-90.3	-121.5	-137.0	-152.6	-181.8	-223.5

*Current rate and threshold.

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Category B (Family Relationship)

		Threshold							
€ million		25,000	32,500	35,000	40,000	43,000	45,000	50,000	60,000
Rate	43%	201.6	164.7	152.4	127.8	113.0	103.1	78.8	36.3
	38%	129.2	96.5	85.6	63.9	50.8	42.1	20.6	-16.9
	36%	100.2	69.3	58.9	38.3	26.0	17.7	-2.7	-38.2
	34%	71.2	42.0	32.2	12.8	1.1	-6.7	-26.0	-59.5
	33%	56.7	28.3	18.9	*	-11.3	-19.0	-37.6	-70.1
	32%	42.2	14.7	5.5	-12.8	-23.8	-31.1	-49.2	-80.8
	30%	13.2	-12.6	-21.1	-38.3	-48.6	-55.5	-72.5	-102.1
	28%	-15.8	-39.8	-47.8	-63.9	-73.5	-79.9	-95.8	-123.4
	23%	-88.2	-108.0	-114.6	-127.8	-135.7	-140.9	-154.0	-176.7

*Current rate and threshold.

Category C (Other Relationships not covered by A or B)

		Threshold							
	€ million	10,000	16,250	20,000	23,000	25,000	30,000	32,000	37,000
Rate	43%	51.3	39.6	32.6	27.0	23.4	15.5	12.6	6.1
	38%	32.8	22.5	16.3	11.4	8.2	1.2	-1.4	-7.2
	36%	25.4	15.6	9.8	5.1	2.1	-4.6	-7.0	-12.4
	34%	18.0	8.8	3.3	-1.2	-4.0	-10.3	-12.6	-17.7
	33%	14.3	5.4	*	-4.3	-7.0	-13.2	-15.4	-20.4
	32%	10.6	1.9	-3.3	-7.4	-10.1	-16.0	-18.2	-23.0
	30%	3.2	-4.9	-9.8	-13.4	-16.2	-21.7	-23.8	-28.3
	28%	-4.1	-11.7	-16.3	-19.4	-22.3	-27.5	-29.3	-33.6
	23%	-22.6	-28.9	-32.6	-35.6	-37.5	-41.8	-43.3	-46.8

*Current rate and threshold.

Stamp Duty

Residential Property

	Full Year € million
Increase Stamp Duty to 1.5% on consideration below €1,000,000	123
Decrease Stamp Duty to 0.5% on consideration below €1,000,000	-123
Abolish Stamp Duty on excess above €1,000,000	-77
Increase Stamp Duty to 2% from 1% on excess between €500,000 and €1,000,000	79
Increase Stamp Duty to 2% from 1% on excess between €600,000 and €1,000,000	52
Increase Stamp Duty to 2% from 1% on excess between €700,000 and €1,000,000	32
Increase Stamp Duty to 2% from 1% on excess between €800,000 and €1,000,000	19
Increase Stamp Duty to 2% from 1% on excess between €900,000 and €1,000,000	9
Increase Stamp Duty to 2.5% from 2% on excess between €1,000,000 and €1,500,000	3
Increase Stamp Duty to 3% from 2% on excess between €1,000,000 and €1,500,000	6
Increase Stamp Duty to 4% from 2% on excess between €1,000,000 and €1,500,000	13
Increase Stamp Duty to 5% from 2% on excess between €1,000,000 and €1,500,000	19
Decrease Stamp Duty to 1.5% from 2% on excess between €1,000,000 and €1,500,000	-3
Decrease Stamp Duty to 1.0% from 2% on excess between €1,000,000 and €1,500,000	-6
Decrease Stamp Duty to 0.5% from 2% on excess between €1,000,000 and €1,500,000	-9
Increase Stamp Duty to 7% from 6% on consideration above €1,500,000*	5
Increase Stamp Duty to 8% from 6% on consideration above €1,500,000*	9
Decrease Stamp Duty to 2% from 6% on consideration above €1,500,000*	-18.5
Increase Stamp Duty to 3% from 2% on consideration above €1,500,000^	11
Increase Stamp Duty to 4% from 2% on consideration above €1,500,000^	23
Increase Stamp Duty to 6% from 2% on consideration above €1,500,000^	45

Stamp Duty on residential property is currently 1% on the consideration below €1 million, 2% on values between €1 million and €1.5 million, and 6% on any balance in excess of €1.5 million. The 6% rate does not apply where the consideration is in respect of three or more apartments in the same apartment block.

*These are tentative costings which refer to the balance of a consideration which is liable at the standard rate of 6%

^These are tentative costings which refer to the balance of a consideration in respect of three or more apartments in the same apartment block, which is liable at the rate of 2%

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	Full Year € million
Abolish Stamp Duty for First Time buyers	-60
Abolish Stamp Duty for First Time buyers - Properties below €450,000	-40.6

Non-Residential Property

	Full Year € million
Increase Stamp Duty by 0.5% to 8%	36
Decrease Stamp Duty by 0.5% to 7%	-36
Increase Stamp Duty to 8.5% on excess above €500,000	57
Increase Stamp Duty to 8.5% on excess above €600,000	55
Increase Stamp Duty to 8.5% on excess above €700,000	53
Increase Stamp Duty to 8.5% on excess above €800,000	52
Increase Stamp Duty to 8.5% on excess above €900,000	51

Stamp Duty on Non-Residential property is currently 7.5%.

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Shares

	Full Year € million
Increase the rate to 1.1%	55
Decrease the rate to 0.9%	-55

Current rate of Stamp Duty on shares is 1%.

Cheques and Financial Cards

	Full Year € million
Increase Stamp Duty on business cheques by 100%	5
Increase Stamp Duty on personal cheques by 100%	3
Abolishing duty on credit cards	- 50
10% increase in the Stamp Duty on credit cards	5
10% decrease in the Stamp Duty on credit cards	-5
Abolishing duty on cash cards*	-10
10% increase in the Stamp Duty on cash cards*	1
10% decrease in the Stamp Duty on cash cards*	-1

*Includes ATM cards, debit cards and combined ATM/debit cards.

Excise

Mineral Oil Tax

		Full Year € million
Unleaded petrol (per litre)	Increase by 1 cent	12
	Increase by 3 cent	34
	Increase by 5 cent	57
	Increase by 10 cent	113
Auto diesel (per litre)	Increase by 1 cent	29
	Increase by 3 cent	88
	Increase by 5 cent	146
	Increase by 10 cent	292

Full year estimates are inclusive of VAT.

Equalisation

Equalising the Excise rates applied on diesel to those applied on petrol would raise €417 million (including both additional Excise & VAT) per annum.

Carbon Tax

	Full Year € million
Increase by €1 a Tonne	21
Increase by €2 a Tonne	41
Increase by €3 a Tonne	62
Increase by €4 a Tonne	82
Increase by €5 a Tonne	103
Increase by €6.50 a Tonne	134
Increase by €7.50 a Tonne	155
Increase by €10 a Tonne	206
Increase by €25 a Tonne	515
Increase by €29 a Tonne	597
Increase by €50 a Tonne	1,030
Increase by €100 a Tonne	2,059

Full year estimates are inclusive of VAT.

Alcohol Products Tax

		Full Year € million
Beer (per pint)	Increase by 1 cent	7
	Increase by 3 cent	19
	Increase by 5 cent	32
	Increase by 10 cent	64
Spirits (per half glass)	Increase by 1 cent	5
	Increase by 3 cent	14
	Increase by 5 cent	23
	Increase by 10 cent	45
Cider & Perry (per pint)	Increase by 1 cent	1
	Increase by 3 cent	2
	Increase by 5 cent	4
	Increase by 10 cent	8
Wine (per 75 cl)	Increase by 5 cent	3
	Increase by 10 cent	7
	Increase by 25 cent	16
	Increase by 50 cent	32

Full year estimates are inclusive of VAT.

Tobacco Products Tax

		Full Year € million
Cigarettes (per pack of 20) *	Increase by 5 cent	4
	Increase by 10 cent	7
	Increase by 25 cent	18
	Increase by 50 cent	35
	Increase by 1 euro	69
Roll Your Own (fine cut) tobacco**	Additional 50% on 5 cent increase	0.1
	Additional 50% on 10 cent increase	0.2
	Additional 50% on 25 cent increase	0.6
	Additional 50% on 50 cent increase	1.1
	Additional 50% on 1 euro increase	2.2

Full year estimates are inclusive of VAT.

*Estimates are inclusive of pro-rata increases in other tobacco products

**Estimated yield arising from the application of an additional 50% duty on top of an increase in price to the standard pack of cigarettes

Betting Duty

		Full Year € million
Betting Duty Rate	Increase by 0.25%	14
	Increase by 0.5%	28
	Increase by 1%	55
	Increase by 1.5%	83
	Increase by 2%	110
	Increase by 3%	165
Betting Intermediary Duty Commission	Increase by 5% to 30%	0.6
	Increase by 15% to 40%	1.7

Value Added Tax (VAT)

VAT Activity by Rate

VAT Rate	% of Activity	% of Tax Receipts
Standard rate of 23% applies to	46.1	66.4
Reduced rate of 13.5% applies to	30.7	25.9
Reduced rate of 9% applies to	13.6	7.7
Zero rate applies to	9.5	

Revenue-neutral VAT rates

Restructuring VAT Rates	% Rate
Zero, 9%, 13.5% & 23% rates merged	15.96%
9%, 13.5% & 23% rates merged	17.67%

Increases and Decreases to VAT Rates

Changes to Rates		Full Year € million
9% Reduced Rate	1% Increase / Decrease	+/- 202
13.5% Reduced Rate*	1% Increase / Decrease	+/- 455
23% Standard Rate	1% Increase / Decrease	+/- 684

Changes or extensions to the Reduced Rates	Full Year € million
Cost of reducing all 13.5% rate goods and services to 9% for a full year	2,049
Cost of extending the 9% on catering and hairdressing for a full year*	680
Cost of extending the 9% rate for a full year for hospitality only**	803
Cost of extending the 9% rate for a full year for electricity and gas only	246
Cost of extending the 9% rate for the construction of new apartments	236

Where relevant, estimates include both the household and non-household sectors of the economy.

* This change takes effect on 1 July 2026.

**Comprises accommodation and catering only.

Zero Rate Increases		Full Year € million
Zero Rate Increased	0% to 5%	716
Zero Rate Increased	0% to 9%	1,290
Zero Rate Increased	0% to 13.5%	1,934
Zero Rate Increased	0% to 23%	3,296

Local Property Tax (LPT)

Local Authority Adjustments

	Full Year € million
All Local Authorities vary the central rate by -15% (Local Adjustment Factor)	-80
All Local Authorities vary the central rate by +15% (Local Adjustment Factor)	80

Additional Charges or Reductions¹

	Full Year € million
Additional charge of €100 on every property	199
Additional charge of €100 on second or more properties [^]	55
Additional charge of €100 on all properties owned by multiple-property owners	72
Additional charge of €100 on all properties owned by private multiple-property owners [*]	53
Additional charge of €100 on second or more properties owned by private multiple-property owners ^{^*}	36

[^]Excludes the first property owned by multiple-property owners.

^{*}Excludes properties owned by Local Authorities and Approved Housing Bodies

¹ Revenue has discontinued costings in respect of Non-Principal Private Residences (NPPR). As the NPPR is a historic charge, Revenue does not currently hold adequate information to prepare NPPR costings.