Revenue Ready Reckoner – Pre Budget 2027

This Version: August 2026

Ready Reckoners are provided for the following taxes and duties:

Income Tax and Universal Social Charge (USC)	Pages 2-10
Deposit Interest Retention Tax (DIRT)	Page 10
Life Assurance Exit Tax (LAET)	Page 11
Dividend Withholding Tax (DWT)	Page 12
Capital Gains Tax (CGT)	Page 13
Capital Acquisitions Tax (CAT)	Pages 14-16
Stamp Duty	Page 17-20
Excise	Page 21-25
Value Added Tax (VAT)	Page 26-27
Local Property Tax (LPT)	Page 28

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.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Statistics, Economics & Reporting Branch
Revenue Statistics and Research
statistics@revenue.ie

Income Tax and Universal Social Charge (USC)

The following costs / yields are based on 2027 estimates from the Revenue tax forecasting model using latest actual data for the year 2024, 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 2027

		Breakdown based on highest tax rate paid *	
		Number of Taxpayer Units^	**% of Taxpayer Units**
Income Tax	Higher rate (40%)	1,156,600	32%
	Standard rate (20%)	2,161,300	61%
	Exempt **	251,500	7%
USC	8% rate	548,000	15%
	3% rate	1,150,400	32%
	2% rate	881,000	25%
	Exempt	990,100	28%
Paying neither Income Tax or USC		990,100	28%
Income Tax liability fully covered by tax credits		960,700	27%
Total Taxpayer Units		**3,569,500**	

*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.

Income earners by gross income range in 2027

Range of Gross Income €		Number of Taxpayer Units*	Income € million	Income Tax / USC € million
0	10,000	461,400	2,101	0.4
10,000	13,000	116,600	1,341	0.1
13,000	15,000	110,600	1,546	9.5
15,000	18,000	238,800	3,951	18
18,000	20,000	83,600	1,601	14
20,000	25,000	223,200	5,021	129
25,000	27,000	86,900	2,260	101
27,000	30,000	135,400	3,866	216
30,000	35,000	214,300	6,880	436
35,000	40,000	222,900	8,348	697
40,000	50,000	374,100	16,774	1,788
50,000	60,000	256,200	14,104	2,001
60,000	70,000	204,100	13,229	2,162
70,000	75,000	87,900	6,371	1,117
75,000	80,000	74,700	5,785	1,057
80,000	90,000	123,800	10,488	2,003
90,000	100,000	97,500	9,268	1,857
100,000	150,000	259,800	31,352	7,610
150,000	200,000	96,600	16,550	5,007
200,000	275,000	51,200	11,865	4,127
Over	275,000	49,700	26,118	10,990
Total		**3,569,500**	**198,819**	**41,340**

*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.

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	-999	-1,142
	40% rate	-539	-634
Yield from 1% point increase in Income Tax rates	20% rate	1,012	1,157
	40% rate	539	634
Yield from introduction of 3rd rate of Income Tax of 41%	Earnings over 80,000	286	345
	Earnings over 100,000	222	270
	Earnings over 120,000	181	223
Yield from introduction of 3rd rate of Income Tax of 43%	Earnings over 80,000	856	1,030
	Earnings over 100,000	663	807
	Earnings over 120,000	542	666
Cost of decrease in USC rates	Decrease 0.5% rate to 0%	-163	-188
	Decrease 2% rate to 1%*	-419	-481
	Decrease 3% to 2%	-454	-521
	Decrease 8% rate to 7%**	-337	-404
Yield from increase in USC rates	Increase 0.5% rate to 1.5%	326	375
	Increase 2% rate to 3%*	419	481
	Increase 3% rate to 4%	454	521
	Increase 8% rate to 9%**	337	404

*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%.

Cost of increasing Income Tax credits

		First Year € million	Full Year € million
Increase Single Persons Credit by €100	From €2,000 to €2,100	119	135
Increase Married or in a Civil Partnership Credit by €200	From €4,000 to €4,200	158	182
Increase Widowed Person or surviving Civil Partner (without qualifying child) Credit by €100	From €2,540 to €2,640	8	9
Increase Single Person Child Carer Tax Credit by €100	From €1,900 to €2,000	6	7
Increase Employee Tax Credit by €50	From €2,000 to €2,050	119	136
Increase Earned Income Credit by €50	From €2,000 to €2,050	7	10
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	3.1	3.5
Increase Incapacitated Child Credit by €100	From €3,800 to €3,900	3.9	4.5
Increase Blind Persons Credit			
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	0.6	0.6
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	22	25
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	30
By €500 Single/€1,000 Jointly Assessed	From €1,000/€2,000 to €1,500/€3,000	125	135
By €1,000 Single/€2,000 Jointly Assessed	From €1,000/€2,000 to €2,000/€4,000	205	230

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	12	13
€500	€44,500	57	65
€1,000	€45,000	114	129
€1,500	€45,500	168	191

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	12	14
€500	€53,500	€35,500	59	67
€1,000	€54,000	€36,000	116	133
€1,500	€54,500	€36,500	172	198

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	2.7	3.1
€500	€53,500	13	15
€1,000	€54,000	27	31
€1,500	€54,500	40	46

Total Cost of Band Widening

Band Increase	First Year € million	Full Year € million
€100	26	30
€500	130	148
€1,000	256	293
€1,500	380	435

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

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	2.1	2.4
	Increase by €1,000 to €14,000	4.5	5
	Increase by €1,500 to €14,500	8	9
First €12,012 is charged at 0.5%	Increase by €100 to €12,112	5	6
	Increase by €500 to €12,512	21	24
	Increase by €1,000 to €13,012	41	47
	Increase by €1,500 to €13,512	62	71
From €12,012 to €28,700 is charged at 2%	Increase by €100 to €12,112 and €28,800	7	8
	Increase by €500 to €12,512 and €29,200	30	35
	Increase by €1,000 to €13,012 and €29,700	59	67
	Increase by €1,500 to €13,512 and €30,200	89	102
From €12,012 to €28,700 is charged at 2%	Increase upper end of band by €100 to €28,800	1.8	2.1
	Increase upper end of band by €500 to €29,200	9	10
	Increase upper end of band by €1,000 to €29,700	18	20
	Increase upper end of band by €1,500 to €30,200	27	30
From €28,700 to €70,044 is charged at 3%	Increase by €100 to €28,800 and €70,144	4.6	5
	Increase by €500 to €29,200 and €70,544	23	26
	Increase by €1,000 to €29,700 and €71,044	45	52
	Increase by €1,500 to €30,200 and €71,544	68	78
Above €70,044 is charged at 8%	Increase by €500 to €70,545	14	16
	Increase by €1,000 to €71,045	27	32
	Increase by €2,000 to €72,045	54	62
	Increase by €5,000 to €75,045	129	149

*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	179	205
Employee Tax Credit, Personal Tax Credits with rate bands	226	258
Earned Income Credit	2.9	4.2
USC rate bands and exemption limits	31	36

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					
	€ million	**40%**	**39%**	**34%**	**33%**	**30%**	**20%**
Ceiling	**€200,000**	-105	-59	170	216	354	813
	€150,000	-59	-14	209	254	388	836
	€120,000	-10	33	251	294	425	860
	€115,000	0	43	260	303	433	865
	€110,000	11	54	269	312	441	871
	€105,000	23	66	279	322	450	877
	€100,000	36	78	290	333	460	883
	€95,000	50	92	302	344	470	891
	€90,000	65	107	315	357	482	898
	€85,000	82	124	330	371	494	907
	€80,000	101	142	345	386	508	916
	€75,000	122	162	363	403	524	926
	€70,000	144	184	382	422	541	938
	€65,000	170	209	404	443	560	951
	€60,000	199	237	429	467	582	965

*Current rate and ceiling.

Deposit Interest Retention Tax (DIRT)

		Full Year € million
Reduction in the standard rate of DIRT	From 33% to 31%	-18
	From 33% to 29%	-36
	From 33% to 27%	-54
Increase in the standard rate of DIRT	From 33% to 35%	18
	From 33% to 37%	36
	From 33% to 39%	54

Life Assurance Exit Tax (LAET)

		Full Year € million
Reduction in the standard rate of LAET	From 38% to 37%	-6
	From 38% to 35%	-17
	From 38% to 32%	-33
	From 38% to 30%	-44
Increase in the standard rate of LAET	From 38% to 39%	6
	From 38% to 41%	17
	From 38% to 44%	33
	From 38% to 46%	44

Dividend Withholding Tax (DWT)

		Full Year € million
Reduction in the rate of DWT	From 25% to 20%	-163
	From 25% to 22%	-98
	From 25% to 23%	-65
	From 25% to 24%	-33
Increase in the rate of DWT	From 25% to 26%	33
	From 25% to 27%	65
	From 25% to 28%	98
	From 25% to 30%	163

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%	-93
	From 33% to 31%	-186
	From 33% to 28%	-465
Increase in the CGT rate	From 33% to 34%	93
	From 33% to 35%	186
	From 33% to 38%	465

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 2024 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	34
2	59
2.5	79
5	137
7.5	159
10	172
12.5	183
15	189

*Current lifetime limit is €1 million.
Costings are based on claims in respect of 2024 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%	-30.6
	From 33% to 30%	-91.8
	From 33% to 28%	-153.0
	From 33% to 23%	-306.1
Increase in the CAT rate	From 33% to 43%	306.1
	From 33% to 38%	153.0
	From 33% to 36%	91.8
	From 33% to 34%	30.6
Reduce Agricultural Relief	From 90% to 80%	12.8
	From 90% to 70%	32.7
	From 90% to 60%	58.6
	From 90% to 50%	88.3
Reduce Business Relief	From 90% to 80%	48.0
	From 90% to 70%	100.2
	From 90% to 60%	154.7
	From 90% to 50%	210.7

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%**	378.7	269.1	239.2	139.5	96.0	60.0	1.8	-82.5
	38%	281.1	184.2	157.8	69.8	31.3	-0.5	-51.9	-126.5
	36%	242.1	150.3	125.3	41.9	5.4	-24.7	-73.4	-144.0
	34%	203.0	116.4	92.7	14.0	-20.4	-48.9	-94.9	-161.6
	33%	183.5	99.4	76.5	*	-33.4	-61.0	-105.7	-170.4
	32%	164.0	82.4	60.2	-14.0	-46.3	-73.1	-116.4	-179.2
	30%	124.9	48.5	27.7	-41.9	-72.2	-97.4	-137.9	-196.8
	28%	86.0	14.6	-4.9	-69.8	-98.1	-121.6	-159.4	-214.4
	23%	-11.6	-70.3	-86.2	-139.5	-162.8	-182.1	-213.2	-258.3

*Current rate and threshold.

Category B (Family Relationship)

		Threshold							
	€ million	25,000	32,500	35,000	40,000	43,000	45,000	50,000	60,000
Rate	43%	215.3	171.6	157.0	127.8	110.8	100.1	75.0	31.5
	38%	141.2	102.6	89.7	63.9	48.9	39.4	17.2	-21.2
	36%	111.6	75.0	62.8	38.3	24.1	15.1	-5.9	-42.3
	34%	82.0	47.4	35.8	12.8	-0.6	-9.1	-29.0	-63.4
	33%	67.2	33.6	22.4	*	-13.0	-21.3	-40.6	-73.9
	32%	52.3	19.8	8.9	-12.8	-25.4	-33.4	-52.1	-84.5
	30%	22.7	-7.8	-18.0	-38.3	-50.2	-57.7	-75.2	-105.5
	28%	-6.9	-35.4	-44.9	-63.9	-75.0	-82.0	-98.3	-126.6
	23%	-81	-104.4	-112.2	-127.8	-136.9	-142.6	-156.1	-179.3

*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%	59.6	46.5	38.7	32.7	29.0	20.6	17.5	10.4
	38%	37.8	26.3	19.4	14.0	10.8	3.4	0.6	-5.6
	36%	29.1	18.2	11.6	6.6	3.5	-3.5	-6.1	-12.0
	34%	20.4	10.1	3.9	-0.9	-3.8	-10.4	-12.9	-18.5
	33%	16.0	6.0	*	-4.6	-7.4	-13.9	-16.2	-21.7
	32%	11.7	2.0	-3.9	-8.3	-11.1	-17.3	-19.6	-24.9
	30%	3.0	-6.1	-11.6	-15.8	-18.4	-24.2	-26.4	-31.3
	28%	-5.8	-14.3	-19.4	-23.3	-25.7	-31.1	-33.1	-37.8
	23%	-27.5	-34.5	-38.7	-41.9	-43.9	-48.4	-50.0	-53.8

*Current rate and threshold.

Stamp Duty

Residential Property

	Full Year € million
Increase Stamp Duty to 1.5% on consideration below €1,000,000	141
Decrease Stamp Duty to 0.5% on consideration below €1,000,000	-141
Abolish Stamp Duty on excess above €1,000,000	-68
Increase Stamp Duty to 2% from 1% on excess between €500,000 and €1,000,000	100
Increase Stamp Duty to 2% from 1% on excess between €600,000 and €1,000,000	64
Increase Stamp Duty to 2% from 1% on excess between €700,000 and €1,000,000	41
Increase Stamp Duty to 2% from 1% on excess between €800,000 and €1,000,000	23
Increase Stamp Duty to 2% from 1% on excess between €900,000 and €1,000,000	10
Increase Stamp Duty to 2.5% from 2% on excess between €1,000,000 and €1,500,000	4
Increase Stamp Duty to 3% from 2% on excess between €1,000,000 and €1,500,000	7
Increase Stamp Duty to 4% from 2% on excess between €1,000,000 and €1,500,000	15
Increase Stamp Duty to 5% from 2% on excess between €1,000,000 and €1,500,000	22
Decrease Stamp Duty to 1.5% from 2% on excess between €1,000,000 and €1,500,000	-4
Decrease Stamp Duty to 1.0% from 2% on excess between €1,000,000 and €1,500,000	-7
Decrease Stamp Duty to 0.5% from 2% on excess between €1,000,000 and €1,500,000	-11
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*	10
Decrease Stamp Duty to 2% from 6% on consideration above €1,500,000*	-20
Increase Stamp Duty to 3% from 2% on consideration above €1,500,000^	12
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^	47

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%

	Full Year € million
Abolish Stamp Duty for First Time buyers	-83.6
Abolish Stamp Duty for First Time buyers - Properties below €450,000	-53.3
Abolish Stamp Duty for First Time buyers - Properties below €500,000	-61.2

Non-Residential Property

	Full Year € million
Increase Stamp Duty by 0.5% to 8%	38
Decrease Stamp Duty by 0.5% to 7%	-38
Increase Stamp Duty to 8.5% on excess above €500,000	61
Increase Stamp Duty to 8.5% on excess above €600,000	59
Increase Stamp Duty to 8.5% on excess above €700,000	58
Increase Stamp Duty to 8.5% on excess above €800,000	57
Increase Stamp Duty to 8.5% on excess above €900,000	56

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

Shares

	Full Year € million
Increase the rate to 1.1%	61
Decrease the rate to 0.9%	-61

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	- 53
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*	-11
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	35
	Increase by 5 cent	58
	Increase by 10 cent	116
Auto diesel (per litre)	Increase by 1 cent	29
	Increase by 3 cent	87
	Increase by 5 cent	144
	Increase by 10 cent	288

Full year estimates are inclusive of VAT.

Equalisation
Equalising the Excise rates applied on diesel to those applied on petrol would raise €412 million (including both additional Excise & VAT) per annum.

Carbon Tax

	Full Year € million
Increase by €1 a Tonne	20
Increase by €2 a Tonne	41
Increase by €3 a Tonne	61
Increase by €4 a Tonne	81
Increase by €5 a Tonne	101
Increase by €6.50 a Tonne	132
Increase by €7.50 a Tonne	152
Increase by €10 a Tonne	202
Increase by €25 a Tonne	506
Increase by €29 a Tonne	587
Increase by €50 a Tonne	1,012
Increase by €100 a Tonne	2,023

Full year estimates are inclusive of VAT.

Alcohol Products Tax

		Full Year € million
Beer (per pint)	Increase by 1 cent	6
	Increase by 3 cent	19
	Increase by 5 cent	31
	Increase by 10 cent	62
Spirits (per half glass)	Increase by 1 cent	5
	Increase by 3 cent	15
	Increase by 5 cent	25
	Increase by 10 cent	48
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	4
	Increase by 10 cent	8
	Increase by 25 cent	20
	Increase by 50 cent	39

Full year estimates are inclusive of VAT.

Tobacco Products Tax

		Full Year € million
Cigarettes (per pack of 20) *	Increase by 5 cent	3
	Increase by 10 cent	6
	Increase by 25 cent	16
	Increase by 50 cent	32
	Increase by 1 euro	63
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	0.5
	Additional 50% on 50 cent increase	1.1
	Additional 50% on 1 euro increase	2.1

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%	29
	Increase by 1%	57
	Increase by 1.5%	86
	Increase by 2%	114
	Increase by 3%	171
Betting Intermediary Duty Commission	Increase by 5% to 30%	0.5
	Increase by 15% to 40%	1.5

Value Added Tax (VAT)

VAT Activity by Rate

VAT Rate	% of Activity	% of Tax Receipts
Standard rate of 23% applies to	44.9	67.4
Reduced rate of 13.5% applies to	24.4	21.5
Reduced rate of 9% applies to	18.9	11.5
Zero rate applies to	11.8	

Revenue-neutral VAT rates

Restructuring VAT Rates	% Rate
Zero, 9%, 13.5% & 23% rates merged	15.31%
9%, 13.5% & 23% rates merged	17.37%

Increases and Decreases to VAT Rates

Changes to Rates		Full Year € million
9% Reduced Rate	1% Increase / Decrease	+/- 298
13.5% Reduced Rate	1% Increase / Decrease	+/- 384
23% Standard Rate	1% Increase / Decrease	+/- 707

Changes or extensions to the Reduced Rates	Full Year € million
Cost of reducing all 13.5% rate goods and services to 9%	1,730
Cost of extending the 9% rate for catering and hairdressing	723
Cost of extending the 9% rate for catering only	678
Cost of including the accommodation sector in the 9% rate	184
Cost of extending the 9% rate for electricity and gas only	279
Cost of extending the 9% rate for the construction of new apartments	240

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

Zero Rate Increases		Full Year € million
Zero Rate Increased	0% to 5%	934
Zero Rate Increased	0% to 9%	1,681
Zero Rate Increased	0% to 13.5%	2,521
Zero Rate Increased	0% to 23%	4,296

Local Property Tax (LPT)

Local Authority Adjustments

	Full Year € million
All Local Authorities vary the central rate by -15% (Local Adjustment Factor)	-87
All Local Authorities vary the central rate by +15% (Local Adjustment Factor)	87

Additional Charges or Reductions[1]

	Full Year € million
Additional charge of €100 on every property	203
Additional charge of €100 on second or more properties^	78
Additional charge of €100 on all properties owned by multiple-property owners	96
Additional charge of €100 on all properties owned by private multiple-property owners*	74
Additional charge of €100 on second or more properties owned by private multiple-property owners^*	57

^Excludes the first property owned by multiple-property owners.
*Excludes properties owned by Local Authorities and 7 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.