

# Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2024 €m	2024 Numbers	2023 €m	2023 Numbers	2022 €m	2022 Numbers	2021 €m	2021 Numbers	2020 €m	2020 Numbers
Age Exemption with child addition* (1)	IT					N/A	N/A	N/A	N/A	N/A	N/A
Age Tax Credit	IT					106.8	291,400	98.7	268,200	96.8	263,400
Approved Profit Sharing Schemes * (2)	IT					80.0	49,200	65.1	40,600	64.8	38,600
Blind Person's Credit (incl. Guide Dog Allowance)	IT					2.6	1,910	2.4	1,790	2.5	1,800
Certain profits of micro-generation of electricity	IT					N/A	N/A	N	N	N	N
Deduction for retrofitting	IT					N	N	N	N	N	N
Dependent Relative Tax Credit	IT					24.2	59,200	15.8	41,400	3.9	33,900
Employing a Carer	IT					8.2	1,610	7.9	1,580	7.0	1,680
Employment Investment Scheme (EIS) (3)	IT					52.5	3,195	43.8	3,133	32.6	2,196
Exemption of certain profits arising from production, maintenance and repair of certain musical instruments	IT					N	N	N	N	N	N
Farming: accelerated allowances for capital expenditure on slurry storage	IT					N	N	N	N	N	N
Fisher tax credit	IT					1.3	1,060	1.2	1,030	0.8	720
Foreign Earnings Deduction	IT					3.2	447	1.5	190	1.4	258
General Stock Relief	IT					9.5	12,870	9.5	13,880	7.3	12,350
Health Expenses (Total) (4) (5)	IT					243.4	667,200	208.2	571,800	181.4	541,900
Health Expenses (Excluding Nursing Homes)	IT					201.1	662,900	172.0	567,900	145.8	538,000
Health Expenses (Nursing Homes Only)	IT					42.3	7,800	36.2	7,000	35.6	7,100
Help to Buy scheme (6)	IT			185.2	6,997	180.8	6,890	190.2	7,605	120.3	6,106
Home Carer's Tax Credit	IT					108.2	75,100	106.3	75,400	112.2	79,900
Incapacitated Child Tax Credit	IT					138.3	43,900	118.3	37,900	111.1	36,000
Key Employee Engagement Programme (KEEP) (7)	IT					1.6	26	1.8	32	0.3	37
Living City Initiative (8) (21)	IT					1.1	89	0.5	65	0.4	59
Medical Insurance Relief (9)	IT					405.2	1,383,260	390.8	1,350,987	376.9	1,289,281
Mortgage Interest Tax Credit	IT					N	N	N	N	N	N
Reduced rate of USC for Medical Card Holders	IT					N/A	N/A	N/A	N/A	N/A	N/A
Relief for increase in carbon tax on farm diesel	IT					0.3	5,680	0.2	5,820	N/A	N/A
Remote Working Relief	IT					17.3	141,500	7.9	114,900	6.7	116,700
Rent tax credit	IT					156.4	273,160	C	C	C	C
Residential Premises Rental Income Relief	IT			N	N	N	N	N	N	N	N
Save As You Earn (SAYE)	IT					3.2	2,300	5.6	1,700	2.6	1,200
Sea-going naval personnel	IT					0.3	230	0.4	260	0.3	250
Single Person Child Carer Credit	IT					121.9	83,600	112.2	77,000	112.2	77,100
Special Assignee Relief Programme (SARP)	IT							41.8	1,982	36.6	1,659
Start-Up Capital Incentive (SCI)	IT	N	N	N	N	N	N	N	N	N	N
Start-Up Relief for Entrepreneurs (SURE)	IT					0.9	44	0.7	36	1.0	46
Stock Relief for Registered Farm Partnerships	IT					0.3	290	0.4	360	0.3	250
Stock Relief for Young Trained Farmer ***^	IT					0.2	140	0.6	400	0.4	380
Succession Farm Partnerships	IT					0.9	380	1.0	460	0.9	410
Transborder Workers Relief	IT							N/A	N/A	N/A	N/A
Accelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (S285B) (27)	IT,CT					0.1	51	0.1	58	0.1	42
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)	IT					0.0	28	0.0	33	0.0	31
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which CT (27)	CT			0.3	29	0.1	23	0.1	25	0.1	11
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment (S285C) (27)	IT,CT					0.1	73	0.2	70	0.3	66
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)	IT					0.0	5	0.0	59	0.1	51
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which CT (27)	CT			0.0	<10	0.0	<10	0.2	11	0.2	15
Accelerated Capital Allowance scheme for Energy Efficient Equipment (27)	IT,CT					15.0	1,671	7.0	1,308	8.5	984
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)	CT			8.6	1,399	13.3	1,206	6.0	1,024	8.1	816
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)	IT					1.7	465	1.0	284	0.4	168
Acceleration of wear and tear allowances for farm safety equipment	IT/CT					0.0	15	N/A	N/A	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which IT	IT					0.0	<10	0.0	20	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which CT	CT			0.0	<10	0.0	<10	N/A	N/A	N	N
Pre-letting expenditure in respect of vacant premises * (2)	IT/CT					1.1	1,080	0.9	1,072	0.9	1,073
Pre-letting expenditure in respect of vacant properties, of which CT	CT			0.3	89	0.1	72	0.1	63	0.1	61
Pre-letting expenditure in respect of vacant premises, of which IT* (2)	IT					0.9	1,008	0.8	1,009	0.8	1,012
Donations to approved bodies ***^	IT,CT,Stamps					47.8	110,500	49.4	116,900	47.2	119,800
Donations to approved bodies (S848A), of which IT ***^	IT					42.7	109,760	44.7	116,300	43.6	119,200
Donations to approved bodies (S848A), of which CT	CT			5.53	749	5.1	771	4.7	675	3.6	599
Donations to approved bodies (S82A), of which Stamps	Stamps	0.0	0	0.0	0	0.0	0	0.0	0	0.0	<10
Approved Sports Bodies	IT,CT,Stamps										
Approved Sports Bodies - conveyance/ transfer/lease of land (S82B)	Stamps	1.6	112	1.6	138	0.5	66	5	5	0.5	80
Donations to Approved Sporting Bodies (S847A)(PAYE) (15)	IT					0.2	957	0.3	1,289	0.2	1,046
Deduction for donations to Sports National Governing Bodies (NGBs) Section 847AA TCA	IT	N	N	N	N	N	N	N	N	N	N
Donations to Approved Sporting Bodies (Schedule D and Corporation Tax) (S847A) (15)	IT,CT					0.7	1,360	0.5	1,310	0.5	1,260
Employers' contributions to approved superannuation schemes and PRSAs	IT,CT					323.0	551,700	295.4	504,900	254.2	474,500
Pension Contributions (Total Taxpayer Contributions) (10)	IT									1154.0	801,700
Exemption of employers' contributions from employee BIK	IT					956.0	551,700	875.0	504,900	774.1	474,500
Exemption of investment income and gains of approved superannuation funds and PRSAs	IT					N/A	N/A	N/A	N/A	N/A	N/A
Tax Relief on "tax free" retirement lump sums	IT					N/A	N/A	N/A	N/A	N/A	N/A
Employee Share Ownership Trusts	IT					0.1	7,000	0.1	12,400	0.1	11,800

Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2024 €m	2024 Numbers	2023 €m	2023 Numbers	2022 €m	2022 Numbers	2021 €m	2021 Numbers	2020 €m	2020 Numbers
Cycle to Work Scheme	BIK					N/A	N/A	N/A	N/A	N/A	N/A
Original Market Value Deduction for Electric Vehicle Benefit-in-Kind	BIK					N/A	N/A	N/A	N/A	N/A	N/A
Small Benefits Exemption	BIK					N/A	N/A	N/A	N/A	N/A	N/A
TaxSaver Travel Scheme	BIK					N/A	N/A	N/A	N/A	N/A	N/A
BIK EV Charging Points	BIK	N	N	N	N	N	N	N	N	N	N
BIK General Vehicle Original Market Value	BIK	N	N			N	N	N	N	N	N
Corporation Tax Relief for start-up Relief companies ^	CT			8.6	1,516	7.8	1,374	7.2	1,398	6.4	1,258
Knowledge Development Box (KDB) (28)	CT			23.2	17	24.9	19	17.3	18	16.4	19
Research & Development (R&D) Tax Credit	CT			1,407.0	1,804	1,158.0	1,631	753.0	1,629	658.0	1,616
Film Relief (26) (28)	CT			98.7	61	121.2	68	133.3	71	160.8	67
Tax Credit for Digital Games (28)	CT			0.8	<10	0.0	<10	N	N	N	N
Unscripted Productions	CT	N	N	N	N	N	N	N	N	N	N
Deduction for stock exchange listing expenditure	CT	N	N	N	N	N	N	N	N	N	N
CAT agricultural relief	CAT	237.2	1,657	246.6	1,781	205.7	1,612	199.7	1,781	170.0	1,598
CAT business relief	CAT	430.4	782	224.2	763	198.1	767	148.9	729	185.5	603
CAT exemption of heritage property	CAT			0.8	<10	1.2	<10	0.1	<10	0.8	<10
Favourite Niece/Nephew Relief	CAT	3.1	132	2.9	107	2.6	115	2.8	130	2.5	107
CGT Entrepreneur Relief	CGT			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT Revised Entrepreneur Relief	CGT			156.7	1,364	161.7	1,335	142.9	1,204	93.2	924
CGT exemption on disposal of site to a child (11)	CGT			N/A	155	N/A	146	N/A	165	N/A	127
CGT Farm Restructuring Relief	CGT			0.8	17	1.6	24	0.9	33	0.9	13
CGT principal private residence relief	CGT			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT relief for investment in innovative enterprises ('angel investor relief')	CGT			N	N	N	N	N	N	N	N
CGT relief for venture fund managers	CGT			0.4	10	1.1	13	1.0	10	<10	<10
CGT relief on certain disposals of land or buildings	CGT			76.0	787	142.0	981	135.0	1,018	233.0	799
CGT relief on works of art loaned for public display	CGT			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT Retirement Relief (11)	CGT			N/A	2,073	N/A	1,923	N/A	1,861	N/A	1,691
Certain family farm transfers	Stamps	0.6	29	0.6	35	0.6	28	0.3	32	0.2	17
Charities – conveyance/ transfer/lease of land	Stamps	53.9	1,233	21.4	1,393	28.0	1,322	20.5	1,376	16.1	1,317
Consanguinity relief	Stamps	67.8	2,175	64	2,180	52.5	1,947	49.4	2,221	51.2	2,182
Euronext Growth Market (previously known as Enterprise Securities Market)	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Licences and leases granted under Petroleum and Other Mineral Development Act, 1960, etc.	Stamps	0.0	<10	0.0	0	0.0	0	0.0	<10	0.0	0
Pension schemes and charities	Stamps	2.4	5	0.6	242	0.4	241	0.6	102	0.5	80
Relief for certain leases of farmland	Stamps	0.4	937	0.4	953	0.2	643	0.3	538	0.2	325
Residential Development Refund Scheme	Stamps	28.1	1,467	21.2	1,427	21.7	1,403	20.8	1,504	13.7	1,284
Basic Income Support for Sustainability Entitlement( previously known as Single Farm Payment Entitlement)	Stamps	0.0	<10	0.3	<10	0.6	<10	0.0	0	0.0	0
Young Trained Farmer Relief	Stamps	19.8	1,357	15.5	1,320	15.0	1,212	15.0	1,278	11.9	1,152
LPT Deferrals (12)	LPT			2.6	11,773	2.9	13,281	10.0	40,700	8.9	45,800
LPT Exemptions (13)	LPT			5.5	20,675	5.4	20,261	14.0	49,000	14.3	49,100
VHT Exemptions	VHT			N	N	N	N	N	N	N	N
Alcohol Products Tax Relief/Microbrewery Relief (s78A Finance Act 2003)	APT	6.9	80	7.6	77	6.9	86	6.6	81	5.8	85
Small Producers of Other Fermented Beverages'(s69(2) Finance Act 2024	APT	0.6	13	0.1	10	N/A	N/A	N/A	N/A	N/A	N/A
Betting Duty and Betting Intermediary Duty 'de minimis' relief	Betting	1.6	52	1.7	56	1.8	59	1.2	53	0.8	47
Diesel Rebate Scheme	MOT	38.5	1,918	38.4	1,945	35.9	1,942	10.3	1,006	8.3	855
Excise Rate on Auto-diesel	MOT	385.2	NA	353.7	N/A	307.9	N/A	390.0	N/A	366.1	N/A
Horticulture Excise Duty Repayment	MOT	0.3	14	0.1	14	0.0	15	0.1	15	0.1	15
Charities VAT Compensation Scheme	VAT	10	671	5.0	654	5.0	680	5.0	708	5.0	890
Disabled Drivers & Passengers Scheme	VAT	34.7	6,005	32.9	5,741	29.1	5,082	27.1	5,453	25.3	5,650
of which: Disabled Drivers	VAT	6.8	1,710	6.7	1,694	6.4	1,525	6.1	1,713	6.3	1,764
of which: Disabled Car Organisation	VAT	1.9	36	1.6	28	0.8	37	0.9	79	0.7	142
of which: Disabled Car Passengers	VAT	26	4,259	24.6	4,019	21.9	3,520	20.1	3,661	18.3	3,744
of which: Disabled Vans Drivers	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Vans Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Vans Passengers	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Equipment	VAT	6.4	5,352	7.1	6,154	7.3	6,938	5.6	6,314	5.1	5,935
Donated Medical Equipment	VAT	0.9	15	0.9	15	0.5	19	1.2	21	0.5	16
Farm construction	VAT	66.9	28,169	88.0	35,766	89.3	35,649	85.7	36,245	80.0	37,465
VAT on Marine Diesel, for use on a registered sea-fishing vessel	VAT	0.1	21	0.1	21	0.1	21	0.1	28	0.0	31
Touring Coaches	VAT	13.4	235	7.5	147	6.0	106	0.8	31	4.2	92
Water Rescue Craft and Equipment	VAT	0	<10	0	<10	0.0	<10	0.0	<10	0.1	<10
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT	47.2	6,366	47.9	6,743	40.6	6,006	38.6	6,201	33.1	5,830
Relief from VRT (electric and hybrid vehicles)	VRT	25.7	11,869	25.4	11,547	18.8	8,062	17.9	7,471	39.2	15,627
<b>Cost of Tax Expenditures (Ceased)</b>	<b>Tax</b>	<b>2024 €m</b>	<b>2024 Numbers</b>	<b>2023 €m</b>	<b>2023 Numbers</b>	<b>2022 €m</b>	<b>2022 Numbers</b>	<b>2021 €m</b>	<b>2021 Numbers</b>	<b>2020 €m</b>	<b>2020 Numbers</b>
Mortgage Interest Relief on Certain Home Loans	IT			C	C	C	C	C	C	27.4	359,900

# Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2019 €m	2019 Numbers	2018 €m	2018 Numbers	2017 €m	2017 Numbers	2016 €m	2016 Numbers	2015 €m	2015 Numbers
Age Exemption with child addition* (1)	IT	90.2	112,800	76.7	84,200	75.3	80,500	78.2	78,400	46.6	60,000
Age Tax Credit	IT	90.2	245,400	77.5	209,900	72.1	195,500	66.6	180,700	63.1	170,000
Approved Profit Sharing Schemes * (2)	IT	49.4	32,300	55.2	34,800	46.0	31,100	66.2	41,500	44.7	26,700
Blind Person's Credit (incl. Guide Dog Allowance)	IT	2.4	1,800	2.3	1,700	2.2	1,630	2.2	1,600	2.3	1,580
Certain profits of micro-generation of electricity	IT	N	N	N	N	N	N	N	N	N	N
Deduction for retrofitting	IT	N	N	N	N	N	N	N	N	N	N
Dependent Relative Tax Credit	IT	3.5	30,000	2.7	24,300	2.2	21,000	2.4	23,900	2.0	18,900
Employing a Carer	IT	6.4	1,630	6.6	1,600	7.0	1,650	7.8	1,850	8.2	1,880
Employment Investment Scheme (EII) (3)	IT			14.5	1,137	18.6	1,538	31.0	2,260	28.0	1,979
Exemption of certain profits arising from production, maintenance and repair of certain musical instruments	IT	N	N	N	N	N	N	N	N	N	N
Farming: accelerated allowances for capital expenditure on slurry storage	IT	N	N	N	N	N	N	N	N	N	N
Fisher tax credit	IT	0.9	790	1.0	880	0.7	620	N	N	N	N
Foreign Earnings Deduction	IT	5.2	720	5.4	817	3.9	591	3.5	413	3.2	472
General Stock Relief	IT	5.6	9,490	4.9	9,090	6.3	10,130	6.4	11,020	6.1	10,690
Health Expenses (Total) (4) (5)	IT	206.2	572,200	190.1	527,100	172.5	486,200	164.2	458,500	155.1	444,700
Health Expenses (Excluding Nursing Homes)	IT	169.0	568,200	155.5	522,800	141.4	482,200	131.4	454,700	124.8	438,300
Health Expenses (Nursing Homes Only)	IT	37.2	8,000	34.7	7,700	31.0	7,100	32.8	6,800	30.4	6,400
Help to Buy scheme (6)	IT	101.1	6,593	73.3	4,971	69.0	4,823	N/A	N/A	N	N
Home Carer's Tax Credit	IT	115.5	87,600	90.0	83,100	83.5	83,800	77.9	85,900	60.9	80,900
Incapacitated Child Tax Credit	IT	105.8	34,800	92.7	30,700	82.1	27,700	75.5	25,000	66.7	22,800
Key Employee Engagement Programme (KEEP) (7)	IT	0.1	<10	N	N	N	N	N	N	N	N
Living City Initiative (8) (21)	IT	0.5	60	0.2	29	0.2	23	0.2	15	0.2	13
Medical Insurance Relief (9)	IT	355.2	1,314,700	355.7	1,258,100	350.0	1,271,400	329.0	1,189,200	325.2	1,111,300
Mortgage Interest Tax Credit	IT	N	N	N	N	N	N	N	N	N	N
Reduced rate of USC for Medical Card Holders	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Relief for increase in carbon tax on farm diesel	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Remote Working Relief	IT	N	N	N	N	N	N	N	N	N	N
Rent tax credit	IT	C	C	C	C	6.3	117,100	13.7	126,300	21.4	135,600
Residential Premises Rental Income Relief	IT	N	N	N	N	N	N	N	N	N	N
Save As You Earn (SAYE)	IT	1.3	1,200	1.3	1,100	2.3	1,620	1.9	1,420	N/A	N/A
Sea-going naval personnel	IT	N	N	N	N	N	N	N	N	N	N
Single Person Child Carer Credit	IT	109.9	77,100	99.1	70,500	93.9	67,400	90.3	65,700	89.9	66,800
Special Assignee Relief Programme (SARP)	IT	38.2	1,574	42.4	1,481	28.1	1,084	18.1	793	9.5	586
Start-Up Capital Incentive (SCI)	IT	N	N	N	N	N	N	N	N	N	N
Start-Up Relief for Entrepreneurs (SURE)	IT	0.7	31	0.8	39	1.6	64	1.9	80	1.8	86
Stock Relief for Registered Farm Partnerships	IT	0.4	230	0.3	210	0.6	370	0.5	360	0.1	60
Stock Relief for Young Trained Farmer **^	IT	0.5	430	0.6	550	1.0	740	0.8	730	1.4	460
Succession Farm Partnerships	IT	0.8	350	0.6	290	0.4	175	N	N	N	N
Transborder Workers Relief	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Accelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (S285B) (27)	IT,CT	0.1	57	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)	IT	0.0	30	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which CT (27)	CT	0.1	27	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment (S285C) (27)	IT,CT	0.1	70	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)	IT	0.0	56	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which CT (27)	CT	0.1	14	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Energy Efficient Equipment (27)	IT,CT	4.5	1,012	3.7	792	3.1	342	0.9	71	1.1	65
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)	CT	4.1	832	3.5	617	2.9	79	0.9	71	1.1	65
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)	IT	0.4	180	0.2	175	0.2	263	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment	IT/CT	N	N	N	N	N	N	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which IT	IT	N	N	N	N	N	N	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which CT	CT	N	N	N	N	N	N	N	N	N	N
Pre-letting expenditure in respect of vacant premises * (2)	IT/CT	0.9	1,085	0.8	1,148	N/A	N/A	N	N	N	N
Pre-letting expenditure in respect of vacant properties, of which CT	CT	0.1	54	0.1	47	N/A	N/A	N	N	N	N
Pre-letting expenditure in respect of vacant premises, of which IT* (2)	IT	0.8	1,031	0.7	1,101	0.3	677	N	N	N	N
Donations to approved bodies ***^	IT,CT,Stamps	44.8	121,800	43.3	119,000	43.7	120,800	41.0	116,300	42.1	113,300
Donations to approved bodies (S848A), of which IT **^	IT	42.0	121,200	40.8	118,400	41.4	120,200	39.9	115,700	39.4	112,800
Donations to approved bodies (S848A), of which CT	CT	2.8	577	2.5	573	2.3	577.0	1.1	565.0	2.7	522.0
Donations to approved bodies (S82A), of which Stamps	Stamps	0.0	0	0.0	0	0.0	<10	0.0	<10	0.0	<10
Approved Sports Bodies	IT,CT,Stamps										
Approved Sports Bodies - conveyance/ transfer/lease of land (S82B)	Stamps	0.5	66	0.5	94	0.1	71	0.5	62	0.5	62
Donations to Approved Sporting Bodies (S847A)(PAYE) (15)	IT	0.3	1,246	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Deduction for donations to Sports National Governing Bodies (NGBs) Section 847AA TCA	IT	N	N	N	N	N	N	N	N	N	N
Donations to Approved Sporting Bodies (Schedule D and Corporation Tax) (S847A) (15)	IT,CT	0.4	1,280	0.3	1,240	0.3	1,170	0.3	1,110	0.4	1,170
Employers' contributions to approved superannuation schemes and PRSAs	IT,CT	234.0	424,000	173.2	413,000	159.8	366,700	158.4	345,500	147.0	342,100
Pension Contributions (Total Taxpayer Contributions) (10)	IT	1111.0	802,100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of employers' contributions from employee BIK	IT	721.5	424,000	658.3	413,000	607.3	366,700	601.9	345,500	559.0	342,100
Exemption of investment income and gains of approved superannuation funds and PRSAs	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tax Relief on "tax free" retirement lump sums	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Employee Share Ownership Trusts	IT	0.1	11,800	0.1	11,900	0.2	10,600	0.6	10,700	1.7	11,800

# Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2019 €m	2019 Numbers	2018 €m	2018 Numbers	2017 €m	2017 Numbers	2016 €m	2016 Numbers	2015 €m	2015 Numbers
Cycle to Work Scheme	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Original Market Value Deduction for Electric Vehicle Benefit-in-Kind	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Small Benefits Exemption	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TaxSaver Travel Scheme	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
BIK EV Charging Points	BIK	N	N	N	N	N	N	N	N	N	N
BIK General Vehicle Original Market Value	BIK	N	N	N	N	N	N	N	N	N	N
Corporation Tax Relief for start-up Relief companies ^	CT	6.2	1,199	6.0	1,171	5.8	1,071	5.7	1,051	4.8	936
Knowledge Development Box (KDB) (28)	CT	13.7	20	10.3	15	12.2	16	6.1	10	N/A	N/A
Research & Development (R&D) Tax Credit	CT	626.0	1,601	355.0	1,303	448.0	1,505	670.0	1,506	707.9	1,535
Film Relief (26) (28)	CT	57.6	42	142.9	77	45.7	38	93.0	61	98.4	1,126
Tax Credit for Digital Games (28)	CT	N	N	N	N	N	N	N	N	N	N
Unscripted Productions	CT	N	N	N	N	N	N	N	N	N	N
Deduction for stock exchange listing expenditure	CT	N	N	N	N	N	N	N	N	N	N
CAT agricultural relief	CAT	158.6	1,413	165.5	1,463	140.5	1,472	114.6	1,263	215.0	2,024
CAT business relief	CAT	200.4	648	189.9	643	102.5	584	85.1	483	86.9	461
CAT exemption of heritage property	CAT	0.7	<10	5	5	0.4	<10	0.4	<10	1.2	<10
Favourite Niece/Nephew Relief	CAT	3.2	130	N/A	96	N/A	115	N/A	83	N/A	133
CGT Entrepreneur Relief	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT Revised Entrepreneur Relief	CGT	93.9	972	92.4	875	81.8	875	20.4	406	N	N
CGT exemption on disposal of site to a child (11)	CGT	N/A	173	N/A	104	N/A	95	N/A	84	N/A	71
CGT Farm Restructuring Relief	CGT	0.8	18	0.6	17	N	N	N	N	N	N
CGT principal private residence relief	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT relief for investment in innovative enterprises ('angel investor relief')	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief for venture fund managers	CGT	<10	<10	N	N	N	N	N	N	N	N
CGT relief on certain disposals of land or buildings	CGT	177.0	890	113.0	632	N	N	N	N	N	N
CGT relief on works of art loaned for public display	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT Retirement Relief (11)	CGT	N/A	1,604	N/A	1,400	N/A	1,421	N/A	1,357	N/A	1,229
Certain family farm transfers	Stamps	0.4	24	0.3	18	0.2	19	0.2	18	0.1	25
Charities – conveyance/ transfer/lease of land	Stamps	13.0	1,763	9.6	1,471	6.3	1,350	4.6	1,159	2.9	837
Consanguinity relief	Stamps	29.0	1,780	22.0	1,647	3.8	1,018	2.9	1,406	6.8	3,064
Euronext Growth Market (previously known as Enterprise Securities Market)	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Licences and leases granted under Petroleum and Other Mineral Development Act, 1960, etc.	Stamps	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Pension schemes and charities	Stamps	0.2	79	0.1	50	1.1	31	1.2	18	1.1	35
Relief for certain leases of farmland	Stamps	0.1	272	0.0	23	N	N	N	N	N	N
Residential Development Refund Scheme	Stamps	9.4	956	1.2	167	N	N	N	N	N	N
Basic Income Support for Sustainability Entitlement( previously known as Single Farm Payment Entitlement)	Stamps	0.0	<10	0.4	<10	0.0	0	0.2	<10	0.1	<10
Young Trained Farmer Relief	Stamps	14.6	1,128	16.8	1,056	7.8	845	4.6	731	5.2	989
LPT Deferrals (12)	LPT	10.7	50,000	9.9	58,000	10.5	62,000	12.0	48,000	10.5	47,000
LPT Exemptions (13)	LPT	13.5	49,000	12.7	49,000	12.5	48,000	12.0	47,000	12.0	47,000
VHT Exemptions	VHT	N	N	N	N	N	N	N	N	N	N
Alcohol Products Tax Relief/Microbrewery Relief (s78A Finance Act 2003)	APT	6.1	85	5.8	90	5.7	86	4.1	71	N/A	N/A
Small Producers of Other Fermented Beverages/(s69(2) Finance Act 2024	APT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Betting Duty and Betting Intermediary Duty 'de minimis' relief	Betting	N	N	N	N	N	N	N	N	N	N
Diesel Rebate Scheme	MOT	10.3	830	3.5	713	1.3	442	0.6	624	9.7	1,780
Excise Rate on Auto-diesel	MOT	422.8	N/A	414.8	N/A	380.3	N/A	384.1	N/A	356.6	N/A
Horticulture Excise Duty Repayment	MOT	0.1	20	0.1	16	0.1	17	0.1	18	0.1	21
Charities VAT Compensation Scheme	VAT	5.0	1,106								
Disabled Drivers & Passengers Scheme	VAT	26.7	6,419	27.5	6,250	24.7	6,183	25.8	6,562	20.1	5,239
of which: Disabled Drivers	VAT	6.5	1,985	7.1	2,042	6.7	2,027	7.0	2,182	5.5	1,777
of which: Disabled Car Organisation	VAT	0.5	110	0.2	51	0.1	32	0.1	24	0.1	10
of which: Disabled Car Passengers	VAT	19.7	4,324	20.2	4,157	17.7	4,064	18.2	4,255	14.0	3,291
of which: Disabled Vans Drivers	VAT	N/A	N/A	N/A	N/A	0.0	15	0.1	24	0.1	42
of which: Disabled Vans Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A	0.1	18	N/A	N/A
of which: Disabled Vans Passengers	VAT	N/A	N/A	N/A	N/A	0.2	45	0.3	59	0.5	119
Disabled Equipment	VAT	5.5	6,268	5.0	5,804	4.8	5,779	4.2	5,068	4.0	4,932
Donated Medical Equipment	VAT	0.5	24	0.6	23	0.6	19	0.9	<10	0.7	11
Farm construction	VAT	83.5	36,942	75.3	21,765	59.1	20,366	55.6	22,832	54.4	20,934
VAT on Marine Diesel, for use on a registered sea-fishing vessel	VAT	0.1	32	0.0	34	0.1	44	0.1	46	0.1	57
Touring Coaches	VAT	8.3	162	8.5	214	9.6	214	10.0	219	6.3	141
Water Rescue Craft and Equipment	VAT	0.0	<10	0.0	<10	0.0	<10	0.0	<10	0.0	<10
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT	36.9	6,699	34.3	6,691	31.3	6,268	30.3	6,146	N/A	N/A
Relief from VRT (electric and hybrid vehicles)	VRT	47.9	24,112	27.9	15,712	15.6	8,787	9.1	5,004	N/A	N/A
<b>Cost of Tax Expenditures (Ceased)</b>	<b>Tax</b>	<b>2019 €m</b>	<b>2019 Numbers</b>	<b>2018 €m</b>	<b>2018 Numbers</b>	<b>2017 €m</b>	<b>2017 Numbers</b>	<b>2016 €m</b>	<b>2016 Numbers</b>	<b>2015 €m</b>	<b>2015 Numbers</b>
Mortgage Interest Relief on Certain Home Loans	IT	58.6	381,800	107.3	400,000	171.1	414,300	186.5	445,600	232.4	442,500

# Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2014 €m	2014 Numbers	2013 €m	2013 Numbers	2012 €m	2012 Numbers	2011 €m	2011 Numbers	2010 €m	2010 Numbers
Age Exemption with child addition* (1)	IT	81.3	66,000	95.2	65,500	115.3	89,700	93.1	70,800	92.1	63,500
Age Tax Credit	IT	58.7	158,800	55.3	149,600	52.3	141,500	47.6	129,100	46.3	95,900
Approved Profit Sharing Schemes * (2)	IT	50.8	25,700	39.0	38,200	57.1	41,300	25.1	34,500	41.9	62,000
Blind Person's Credit (incl. Guide Dog Allowance)	IT	2.2	1,560	2.2	1,540	2.1	1,450	2.0	1,430	1.9	1,220
Certain profits of micro-generation of electricity	IT	N	N	N	N	N	N	N	N	N	N
Deduction for retrofitting	IT	N	N	N	N	N	N	N	N	N	N
Dependent Relative Tax Credit	IT	1.9	18,400	1.8	18,000	1.8	18,100	1.7	17,200	2.0	17,400
Employing a Carer	IT	8.1	1,910	7.9	1,900	7.4	1,780	7.1	1,700	6.9	1,620
Employment Investment Scheme (EIS) (3)	IT	25.3	1,731	20.2	1,621	18.9	1,423	N	N	N	N
Exemption of certain profits arising from production, maintenance and repair of certain musical instruments	IT	N	N	N	N	N	N	N	N	N	N
Farming: accelerated allowances for capital expenditure on slurry storage	IT	N	N	N	N	N	N	N	N	N	N
Fisher tax credit	IT	N	N	N	N	N	N	N	N	N	N
Foreign Earnings Deduction	IT	1.1	144	1.0	135	0.8	108	N	N	N	N
General Stock Relief	IT	5.2	9,100	5.2	8,950	5.2	7,720	2.0	N/A	2.0	N/A
Health Expenses (Total) (4) (5)	IT	145.9	421,800	138.6	399,400	134.0	388,300	131.1	384,300	126.6	367,600
Health Expenses (Excluding Nursing Homes)	IT	116.8	419,200	111.0	396,700	108.8	385,600	108.0	381,800	105.6	365,100
Health Expenses (Nursing Homes Only)	IT	29.1	6,200	25.2	5,800	25.2	5,500	23.1	5,000	21.0	5,100
Help to Buy scheme (6)	IT	N	N	N	N	N	N	N	N	N	N
Home Carer's Tax Credit	IT	60.9	80,900	61.9	82,500	63.2	84,400	62.6	83,400	67.8	82,100
Incapacitated Child Tax Credit	IT	59.0	20,300	51.0	17,700	45.6	15,900	41.9	14,700	39.1	13,000
Key Employee Engagement Programme (KEEP) (7)	IT	N	N	N	N	N	N	N	N	N	N
Living City Initiative (8) (21)	IT	0.1	<10	0.0	<10	0.0	<10	0.0	<10	N/A	N/A
Medical Insurance Relief (9)	IT	354.9	1,111,300	575.8	1,118,400	883.9	1,197,500	737.2	1,271,600	697.9	1,268,400
Mortgage Interest Tax Credit	IT	N	N	N	N	N	N	N	N	N	N
Reduced rate of USC for Medical Card Holders	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N	N
Relief for increase in carbon tax on farm diesel	IT	N/A	N/A	N/A	N/A	N/A	N/A	N	N	N	N
Remote Working Relief	IT	N	N	N	N	N	N	N	N	N	N
Rent tax credit	IT	29.5	143,900	37.9	153,100	48.0	166,400	66.5	179,600	82.8	189,000
Residential Premises Rental Income Relief	IT	N	N	N	N	N	N	N	N	N	N
Save As You Earn (SAVE)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sea-going naval personnel	IT	N	N	N	N	N	N	N	N	N	N
Single Person Child Carer Credit	IT	94.0	71,100	N	N	N	N	N	N	N	N
Special Assignee Relief Programme (SARP)	IT	5.9	302	1.9	121	0.1	11	N	N	N	N
Start-Up Capital Incentive (SCI)	IT	N	N	N	N	N	N	N	N	N	N
Start-Up Relief for Entrepreneurs (SURE)	IT	1.8	59	1.3	60	1.6	88	2.0	80	1.8	54
Stock Relief for Registered Farm Partnerships	IT	0.0	30	0.1	30	0.1	30	N	N	N	N
Stock Relief for Young Trained Farmer **^	IT	1.1	280	1.1	310	1.1	280	N	N	N	N
Succession Farm Partnerships	IT	N	N	N	N	N	N	N	N	N	N
Transborder Workers Relief	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Accelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (S285B) (27)	IT,CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)	IT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which CT (27)	CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment (S285C) (27)	IT,CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)	IT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which CT (27)	CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Energy Efficient Equipment (27)	IT,CT	0.9	57	0.7	65	1.0	77	1.3	76	0.6	68
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)	CT	0.9	57	0.7	65	1.0	77	1.3	76	0.6	68
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)	IT	N	N	N	N	N	N	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment	IT/CT	N	N	N	N	N	N	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which IT	IT	N	N	N	N	N	N	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which CT	CT	N	N	N	N	N	N	N	N	N	N
Pre-letting expenditure in respect of vacant premises * (2)	IT/CT	N	N	N	N	N	N	N	N	N	N
Pre-letting expenditure in respect of vacant properties, of which CT	CT	N	N	N	N	N	N	N	N	N	N
Pre-letting expenditure in respect of vacant premises, of which IT* (2)	IT	N	N	N	N	N	N	N	N	N	N
Donations to approved bodies ***^	IT,CT,Stamps	37.5	107,300	34.7	102,600	46.8	138,000	47.1	140,400	51.1	146,800
Donations to approved bodies (S848A), of which IT ***^	IT	36.7	106,800	33.8	102,100	N/A	N/A	N/A	N/A	N/A	N/A
Donations to approved bodies (S848A), of which CT	CT	0.8	472.0	0.9	480.0	N/A	N/A	N/A	N/A	N/A	N/A
Donations to approved bodies (S82A), of which Stamps	Stamps	0.0	<10	0.0	0	0.0	0	0.0	<10	0.0	0
Approved Sports Bodies	IT,CT,Stamps										
Approved Sports Bodies - conveyance/ transfer/lease of land (S82B)	Stamps	0.2	65	0.2	62	0.0	68	1.0	57	1.3	47
Donations to Approved Sporting Bodies (S847A)(PAYE) (15)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Deduction for donations to Sports National Governing Bodies (NGBs) Section 847AA TCA	IT	N	N	N	N	N	N	N	N	N	N
Donations to Approved Sporting Bodies (Schedule D and Corporation Tax) (S847A) (15)	IT,CT	0.5	1,170	0.5	2,440	0.5	1,520	0.5	1,620	0.5	1,540
Employers' contributions to approved superannuation schemes and PRSAs	IT,CT	138.0	314,000	132.0	313,100	137.4	311,600	142.0	310,400	141.0	302,900
Pension Contributions (Total Taxpayer Contributions) (10)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of employers' contributions from employee BIK	IT	520.0	314,000	497.0	313,100	515.7	311,600	532.0	310,400	515.0	302,900
Exemption of investment income and gains of approved superannuation funds and PRSAs	IT	N/A	N/A	865.0	N/A	765.0	N/A	805.0	N/A	835.0	N/A
Tax Relief on "tax free" retirement lump sums	IT	134.0	N/A	134.0	N/A	135.0	N/A	N/A	N/A	136.0	N/A
Employee Share Ownership Trusts	IT	1.7	11,831	1.1	25,300	0.5	11,100	2.3	25,200	3.3	25,300

# Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2014 €m	2014 Numbers	2013 €m	2013 Numbers	2012 €m	2012 Numbers	2011 €m	2011 Numbers	2010 €m	2010 Numbers
Cycle to Work Scheme	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Original Market Value Deduction for Electric Vehicle Benefit-in-Kind	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Small Benefits Exemption	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TaxSaver Travel Scheme	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
BIK EV Charging Points	BIK	N	N	N	N	N	N	N	N	N	N
BIK General Vehicle Original Market Value	BIK	N	N	N	N	N	N	N	N	N	N
Corporation Tax Relief for start-up Relief companies ^	CT	4.7	977	4.9	1,038	5.5	1,270	6.8	1,284	4.6	872
Knowledge Development Box (KDB) (28)	CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Research & Development (R&D) Tax Credit	CT	553.3	1,570	421.4	1,576	281.9	1,543	261.0	1,409	223.7	1,172
Film Relief (26) (28)	CT	123.0	4,149	90.8	4,217	58.5	3,372	45.7	2,669	65.4	3,892
Tax Credit for Digital Games (28)	CT	N	N	N	N	N	N	N	N	N	N
Unscripted Productions	CT	N	N	N	N	N	N	N	N	N	N
Deduction for stock exchange listing expenditure	CT	N	N	N	N	N	N	N	N	N	N
CAT agricultural relief	CAT	164.4	1,581	163.4	1,594	200.8	1,747	185.1	1,499	N/A	N/A
CAT business relief	CAT	139.7	495	135.2	440	371.9	622	135.9	504	N/A	N/A
CAT exemption of heritage property	CAT	2.6	<10	0.3	<10	0.1	<10	1.0	<10	1.4	<10
Favourite Niece/Nephew Relief	CAT	N/A	114	N/A	90	N/A	105	N/A	102	N/A	N/A
CGT Entrepreneur Relief	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT Revised Entrepreneur Relief	CGT	N	N	N	N	N	N	N	N	N	N
CGT exemption on disposal of site to a child (11)	CGT	N/A	81	N/A	36	N/A	N/A	N/A	N/A	N/A	N/A
CGT Farm Restructuring Relief	CGT	N	N	N	N	N	N	N	N	N	N
CGT principal private residence relief	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT relief for investment in innovative enterprises ('angel investor relief')	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief for venture fund managers	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief on certain disposals of land or buildings	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief on works of art loaned for public display	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT Retirement Relief (11)	CGT	N/A	1,318	N/A	1,023	N/A	N/A	N/A	N/A	N/A	N/A
Certain family farm transfers	Stamps	0.2	25	0.1	20	0.0	14	0.4	17	0.1	17
Charities – conveyance/ transfer/lease of land	Stamps	3.5	589	3.9	796	3.9	517	11.0	599	8.9	536
Consanguinity relief	Stamps	6.9	3,973	5.3	3,207	8.3	5,109	26.5	6,153	25.0	7,959
Euronext Growth Market (previously known as Enterprise Securities Market)	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Licences and leases granted under Petroleum and Other Mineral Development Act, 1960, etc.	Stamps	0.0	11	0.0	<10	0.0	<10	0.0	<10	0.0	<10
Pension schemes and charities	Stamps	1.3	13	0.0	<10	0.0	<10	0.0	0	0.0	0
Relief for certain leases of farmland	Stamps	N	N	N	N	N	N	N	N	N	N
Residential Development Refund Scheme	Stamps	N	N	N	N	N	N	N	N	N	N
Basic Income Support for Sustainability Entitlement( previously known as Single Farm Payment Entitlement)	Stamps	1.0	<10	1.0	<10	0.0	0	0.1	<10	0.0	<10
Young Trained Farmer Relief	Stamps	4.7	722	3.7	714	7.9	1,157	13.3	863	21.8	1,170
LPT Deferrals (12)	LPT	10.0	41,000	4.5	35,000	N	N	N	N	N	N
LPT Exemptions (13)	LPT	12.0	43,000	6.0	36,000	N	N	N	N	N	N
VHT Exemptions	VHT	N	N	N	N	N	N	N	N	N	N
Alcohol Products Tax Relief/Microbrewery Relief (s78A Finance Act 2003)	APT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Small Producers of Other Fermented Beverages'(s69(2) Finance Act 2024	APT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Betting Duty and Betting Intermediary Duty 'de minimis' relief	Betting	N	N	N	N	N	N	N	N	N	N
Diesel Rebate Scheme	MOT	26.4	7,450	1.1	204	N/A	N/A	N/A	N/A	N/A	N/A
Excise Rate on Auto-diesel	MOT	322.3	N/A	309.2	N/A	292.2	N/A	294.1	N/A	N/A	N/A
Horticulture Excise Duty Repayment	MOT	0.1	21	0.1	34	0.1	31	0.1	35	N/A	N/A
Charities VAT Compensation Scheme	VAT										
Disabled Drivers & Passengers Scheme	VAT	18.3	4,926	15.4	4,351	16.3	4,611	N/A	N/A	N/A	N/A
of which: Disabled Drivers	VAT	5.1	1,698	4.3	1,518	4.7	1,603	N/A	N/A	N/A	N/A
of which: Disabled Car Organisation	VAT	N/A	N/A	N/A	N/A	0.1	21	N/A	N/A	N/A	N/A
of which: Disabled Car Passengers	VAT	12.7	3,094	10.5	2,685	10.6	2,754	N/A	N/A	N/A	N/A
of which: Disabled Vans Drivers	VAT	0.1	44	0.2	56	0.3	91	N/A	N/A	N/A	N/A
of which: Disabled Vans Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Vans Passengers	VAT	0.3	90	0.4	92	0.6	142	N/A	N/A	N/A	N/A
Disabled Equipment	VAT	3.0	4,322	3.8	4,613	4.0	4,821	N/A	N/A	N/A	N/A
Donated Medical Equipment	VAT	0.6	17	0.6	18	0.5	11	N/A	N/A	N/A	N/A
Farm construction	VAT	50.4	21,014	50.1	21,893	48.3	22,422	44.4	22,009	52.3	23,338
VAT on Marine Diesel, for use on a registered sea-fishing vessel	VAT	0.1	55	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Touring Coaches	VAT	5.5	118	4.0	94	2.6	60	N/A	N/A	N/A	N/A
Water Rescue Craft and Equipment	VAT	0.1	<10	0.1	<10	0.0	<10	N/A	N/A	N/A	N/A
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Relief from VRT (electric and hybrid vehicles)	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Cost of Tax Expenditures (Ceased)</b>	<b>Tax</b>	<b>2014 €m</b>	<b>2014 Numbers</b>	<b>2013 €m</b>	<b>2013 Numbers</b>	<b>2012 €m</b>	<b>2012 Numbers</b>	<b>2011 €m</b>	<b>2011 Numbers</b>	<b>2010 €m</b>	<b>2010 Numbers</b>
Mortgage Interest Relief on Certain Home Loans	IT	266.4	473,890	353.0	498,000	411.2	508,119	357.3	504,700	374.6	490,900

# Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2009 €m	2009 Numbers	2008 €m	2008 Numbers	2007 €m	2007 Numbers	2006 €m	2006 Numbers	2005 €m	2005 Numbers
Age Exemption with child addition* (1)	IT	83.0	55,700	91.0	58,600	76.0	52,300	620.0	50,900	62.0	50,600
Age Tax Credit	IT	43.7	90,700	42.3	88,100	33.7	82,900	28.3	76,700	20.6	68,800
Approved Profit Sharing Schemes * (2)	IT	37.6	62,900	99.0	111,180	107.6	98,870	87.8	87,500	55.8	55,000
Blind Person's Credit (incl. Guide Dog Allowance)	IT	1.9	1,190	2.1	1,320	N/A	N/A	1.2	880	0.8	890
Certain profits of micro-generation of electricity	IT	N	N	N	N	N	N	N	N	N	N
Deduction for retrofitting	IT	N	N	N	N	N	N	N	N	N	N
Dependent Relative Tax Credit	IT	2.1	18,200	2.0	18,700	1.8	17,600	1.4	15,500	1.0	15,200
Employing a Carer	IT	5.9	1,470	5.8	1,260	4.6	1,070	2.8	820	1.8	660
Employment Investment Scheme (EIS) (3)	IT	N	N	N	N	N	N	N	N	N	N
Exemption of certain profits arising from production, maintenance and repair of certain musical instruments	IT	N	N	N	N	N	N	N	N	N	N
Farming: accelerated allowances for capital expenditure on slurry storage	IT	N	N	N	N	N	N	N	N	N	N
Fisher tax credit	IT	N	N	N	N	N	N	N	N	N	N
Foreign Earnings Deduction	IT	N	N	N	N	N	N	N	N	N	N
General Stock Relief	IT	2.0	N/A	2.0	N/A	2.0	N/A	2.0	N/A	2.0	N/A
Health Expenses (Total) (4) (5)	IT	145.5	492,800	266.8	542,600	225.7	496,300	167.2	348,800	134.0	260,700
Health Expenses (Excluding Nursing Homes)	IT	122.4	489,400	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Health Expenses (Nursing Homes Only)	IT	23.1	6,700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Help to Buy scheme (6)	IT	N	N	N	N	N	N	N	N	N	N
Home Carer's Tax Credit	IT	63.9	77,500	79.5	93,100	68.5	92,200	61.8	85,000	63.9	87,900
Incapacitated Child Tax Credit	IT	38.0	12,200	39.0	12,300	31.4	12,000	16.0	11,000	10.3	10,400
Key Employee Engagement Programme (KEEP) (7)	IT	N	N	N	N	N	N	N	N	N	N
Living City Initiative (8) (21)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Medical Insurance Relief (9)	IT	589.6	1,233,900	321.0	1,322,400	300.3	1,195,300	260.5	1,134,800	229.6	1,073,400
Mortgage Interest Tax Credit	IT	N	N	N	N	N	N	N	N	N	N
Reduced rate of USC for Medical Card Holders	IT	N	N	N	N	N	N	N	N	N	N
Relief for increase in carbon tax on farm diesel	IT	N	N	N	N	N	N	N	N	N	N
Remote Working Relief	IT	N	N	N	N	N	N	N	N	N	N
Rent tax credit	IT	85.9	196,900	96.5	222,100	82.1	206,000	64.0	171,800	48.1	144,500
Residential Premises Rental Income Relief	IT	N	N	N	N	N	N	N	N	N	N
Save As You Earn (SAVE)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sea-going naval personnel	IT	N	N	N	N	N	N	N	N	N	N
Single Person Child Carer Credit	IT	N	N	N	N	N	N	N	N	N	N
Special Assignee Relief Programme (SARP)	IT	N	N	N	N	N	N	N	N	N	N
Start-Up Capital Incentive (SCI)	IT	N	N	N	N	N	N	N	N	N	N
Start-Up Relief for Entrepreneurs (SURE)	IT	2.9	77	1.7	56	2.3	63	1.2	42	1.3	42
Stock Relief for Registered Farm Partnerships	IT	N	N	N	N	N	N	N	N	N	N
Stock Relief for Young Trained Farmer **^	IT	N	N	N	N	N	N	N	N	N	N
Succession Farm Partnerships	IT	N	N	N	N	N	N	N	N	N	N
Transborder Workers Relief	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Accelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (S285B) (27)	IT,CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)	IT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which CT (27)	CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment (S285C) (27)	IT,CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)	IT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which CT (27)	CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Energy Efficient Equipment (27)	IT,CT	1.6	93	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)	CT	1.6	93	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)	IT	N	N	N	N	N	N	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment	IT/CT	N	N	N	N	N	N	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which IT	IT	N	N	N	N	N	N	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which CT	CT	N	N	N	N	N	N	N	N	N	N
Pre-letting expenditure in respect of vacant premises * (2)	IT/CT	N	N	N	N	N	N	N	N	N	N
Pre-letting expenditure in respect of vacant properties, of which CT	CT	N	N	N	N	N	N	N	N	N	N
Pre-letting expenditure in respect of vacant premises, of which IT* (2)	IT	N	N	N	N	N	N	N	N	N	N
Donations to approved bodies ***^	IT,CT,Stamps	54.1	155,100	52.4	131,100	47.6	110,700	49.5	107,100	34.0	63,800
Donations to approved bodies (S848A), of which IT ***^	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Donations to approved bodies (S848A), of which CT	CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Donations to approved bodies (S82A), of which Stamps	Stamps	0.0	0	0.0	0	0.0	0	0.0	0	N	N
Approved Sports Bodies	IT,CT,Stamps										
Approved Sports Bodies - conveyance/ transfer/lease of land (S82B)	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Donations to Approved Sporting Bodies (S847A)(PAYE) (15)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Deduction for donations to Sports National Governing Bodies (NGBs) Section 847AA TCA	IT	N	N	N	N	N	N	N	N	N	N
Donations to Approved Sporting Bodies (Schedule D and Corporation Tax) (S847A) (15)	IT,CT	0.7	2,100	0.3	850	0.4	700	0.3	580	0.2	430
Employers' contributions to approved superannuation schemes and PRSAs	IT,CT	153.0	342,200	165.0	362,700	120.0	363,100	120.0	363,100	90.0	296,700
Pension Contributions (Total Taxpayer Contributions) (10)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of employers' contributions from employee BIK	IT	558.0	342,200	595.0	362,700	510.0	363,100	510.0	363,100	370.0	296,700
Exemption of investment income and gains of approved superannuation funds and PRSAs	IT	780.0	N/A	685.0	N/A	1200.0	N/A	1200.0	N/A	1050.0	N/A
Tax Relief on "tax free" retirement lump sums	IT	140.0	N/A	140.0	N/A	130.0	N/A	130.0	N/A	120.0	N/A
Employee Share Ownership Trusts	IT	1.3	16,400	8.4	29,200	4.7	25,900	6.2	16,200	1.7	16,800

# Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2009 €m	2009 Numbers	2008 €m	2008 Numbers	2007 €m	2007 Numbers	2006 €m	2006 Numbers	2005 €m	2005 Numbers
Cycle to Work Scheme	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Original Market Value Deduction for Electric Vehicle Benefit-in-Kind	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Small Benefits Exemption	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TaxSaver Travel Scheme	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
BIK EV Charging Points	BIK	N	N	N	N	N	N	N	N	N	N
BIK General Vehicle Original Market Value	BIK	N	N	N	N	N	N	N	N	N	N
Corporation Tax Relief for start-up Relief companies ^	CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Knowledge Development Box (KDB) (28)	CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Research & Development (R&D) Tax Credit	CT	216.1	900	146.0	582	165.6	479	74.7	141	65.2	135
Film Relief (26) (28)	CT	42.0	2,553	32.8	3,200	31.1	3,000	36.4	3,500	15.7	1,500
Tax Credit for Digital Games (28)	CT	N	N	N	N	N	N	N	N	N	N
Unscripted Productions	CT	N	N	N	N	N	N	N	N	N	N
Deduction for stock exchange listing expenditure	CT	N	N	N	N	N	N	N	N	N	N
CAT agricultural relief	CAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CAT business relief	CAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CAT exemption of heritage property	CAT	0.2	<10	0.0	0	0.0	0	0.0	0	0.1	<10
Favourite Niece/Nephew Relief	CAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT Entrepreneur Relief	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT Revised Entrepreneur Relief	CGT	N	N	N	N	N	N	N	N	N	N
CGT exemption on disposal of site to a child (11)	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT Farm Restructuring Relief	CGT	N	N	N	N	N	N	N	N	N	N
CGT principal private residence relief	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT relief for investment in innovative enterprises ('angel investor relief')	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief for venture fund managers	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief on certain disposals of land or buildings	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief on works of art loaned for public display	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT Retirement Relief (11)	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain family farm transfers	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Charities – conveyance/ transfer/lease of land	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Consanguinity relief	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Euronext Growth Market (previously known as Enterprise Securities Market)	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Licences and leases granted under Petroleum and Other Mineral Development Act, 1960, etc.	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pension schemes and charities	Stamps	N	N	N	N	N	N	N	N	N	N
Relief for certain leases of farmland	Stamps	N	N	N	N	N	N	N	N	N	N
Residential Development Refund Scheme	Stamps	N	N	N	N	N	N	N	N	N	N
Basic Income Support for Sustainability Entitlement( previously known as Single Farm Payment Entitlement)	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Young Trained Farmer Relief	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LPT Deferrals (12)	LPT	N	N	N	N	N	N	N	N	N	N
LPT Exemptions (13)	LPT	N	N	N	N	N	N	N	N	N	N
VHT Exemptions	VHT	N	N	N	N	N	N	N	N	N	N
Alcohol Products Tax Relief/Microbrewery Relief (s78A Finance Act 2003)	APT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Small Producers of Other Fermented Beverages'(s69(2) Finance Act 2024	APT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Betting Duty and Betting Intermediary Duty 'de minimis' relief	Betting	N	N	N	N	N	N	N	N	N	N
Diesel Rebate Scheme	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Excise Rate on Auto-diesel	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Horticulture Excise Duty Repayment	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Charities VAT Compensation Scheme	VAT										
Disabled Drivers & Passengers Scheme	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Drivers	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Car Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Car Passengers	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Vans Drivers	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Vans Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Vans Passengers	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Equipment	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Donated Medical Equipment	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Farm construction	VAT	174.9	36,748	154.8	32,399	59.9	19,252	38.5	17,120	31.9	16,154
VAT on Marine Diesel, for use on a registered sea-fishing vessel	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Touring Coaches	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Water Rescue Craft and Equipment	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Relief from VRT (electric and hybrid vehicles)	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Cost of Tax Expenditures (Ceased)</b>	<b>Tax</b>	<b>2009 €m</b>	<b>2009 Numbers</b>	<b>2008 €m</b>	<b>2008 Numbers</b>	<b>2007 €m</b>	<b>2007 Numbers</b>	<b>2006 €m</b>	<b>2006 Numbers</b>	<b>2005 €m</b>	<b>2005 Numbers</b>
Mortgage Interest Relief on Certain Home Loans	IT	486.3	782,700	704.6	778,100	542.7	720,000	351.6	668,400	279.0	587,800



## Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2004 €m	2004 Numbers
Age Exemption with child addition * (1)	IT	58.9	54,400
Age Tax Credit	IT	19.4	65,100
Approved Profit Sharing Schemes * (2)	IT	43.5	47,400
Blind Person's Credit (incl. Guide Dog Allowance)	IT	0.7	830
Certain profits of micro-generation of electricity	IT	N	N
Deduction for retrofitting	IT	N	N
Dependent Relative Tax Credit	IT	1.0	15,650
Employing a Carer	IT	1.3	870
Employment Investment Scheme (EII) (3)	IT	N	N
Exemption of certain profits arising from production, maintenance and repair of certain musical instruments	IT	N	N
Farming: accelerated allowances for capital expenditure on slurry storage	IT	N	N
Fisher tax credit	IT	N	N
Foreign Earnings Deduction	IT	N	N
General Stock Relief	IT	1.9	N/A
Health Expenses (Total) (4) (5)	IT	109.6	218,100
Health Expenses (Excluding Nursing Homes)	IT	N/A	N/A
Health Expenses (Nursing Homes Only)	IT	N/A	N/A
Help to Buy scheme (6)	IT	N	N
Home Carer's Tax Credit	IT	75.1	103,600
Incapacitated Child Tax Credit	IT	5.0	9,800
Key Employee Engagement Programme (KEEP) (7)	IT	N	N
Living City Initiative (8) (21)	IT	N/A	N/A
Medical Insurance Relief (9)	IT	218.2	941,300
Mortgage Interest Tax Credit	IT	N	N
Reduced rate of USC for Medical Card Holders	IT	N	N
Relief for increase in carbon tax on farm diesel	IT	N	N
Remote Working Relief	IT	N	N
Rent tax credit	IT	33.0	118,500
Residential Premises Rental Income Relief	IT	N	N
Save As You Earn (SAYE)	IT	N/A	N/A
Sea-going naval personnel	IT	N	N
Single Person Child Carer Credit	IT	N	N
Special Assignee Relief Programme (SARP)	IT	N	N
Start-Up Capital Incentive (SCI)	IT	N	N
Start-Up Relief for Entrepreneurs (SURE)	IT	2.7	106
Stock Relief for Registered Farm Partnerships	IT	N	N
Stock Relief for Young Trained Farmer **^	IT	N	N
Succession Farm Partnerships	IT	N	N
Transborder Workers Relief	IT	N/A	N/A
Accelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (S285B) (27)	IT,CT	N	N
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)	IT	N	N
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which CT (27)	CT	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment (S285C) (27)	IT,CT	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)	IT	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which CT (27)	CT	N	N
Accelerated Capital Allowance scheme for Energy Efficient Equipment (27)	IT,CT	N	N
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)	CT	N	N
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)	IT	N	N
Acceleration of wear and tear allowances for farm safety equipment	IT/CT	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which IT	IT	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which CT	CT	N	N
Pre-letting expenditure in respect of vacant premises * (2)	IT/CT	N	N
Pre-letting expenditure in respect of vacant properties, of which CT	CT	N	N
Pre-letting expenditure in respect of vacant premises, of which IT * (2)	IT	N	N
Donations to approved bodies ***^	IT,CT,Stamps	25.9	42,900
Donations to approved bodies (S848A), of which IT ***^	IT	N/A	N/A
Donations to approved bodies (S848A), of which CT	CT	N/A	N/A
Donations to approved bodies (S82A), of which Stamps	Stamps	N	N
Approved Sports Bodies	IT,CT,Stamps		
Approved Sports Bodies - conveyance/ transfer/lease of land (S82B)	Stamps	N/A	N/A
Donations to Approved Sporting Bodies (S847A)(PAYE) (15)	IT	N/A	N/A
Deduction for donations to Sports National Governing Bodies (NGBs) Section 847AA TCA	IT	N	N
Donations to Approved Sporting Bodies (Schedule D and Corporation Tax) (S847A) (15)	IT,CT	0.2	380
Employers' contributions to approved superannuation schemes and PRSAs	IT,CT	N/A	N/A
Pension Contributions (Total Taxpayer Contributions) (10)	IT	N/A	N/A
Exemption of employers' contributions from employee BIK	IT	N/A	N/A
Exemption of investment income and gains of approved superannuation funds and PRSAs	IT	900.0	N/A
Tax Relief on "tax free" retirement lump sums	IT	N/A	N/A
Employee Share Ownership Trusts	IT	0.1	234

## Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2004 €m	2004 Numbers
Cycle to Work Scheme	BIK	N/A	N/A
Original Market Value Deduction for Electric Vehicle Benefit-in-Kind	BIK	N/A	N/A
Small Benefits Exemption	BIK	N/A	N/A
TaxSaver Travel Scheme	BIK	N/A	N/A
BIK EV Charging Points	BIK	N	N
BIK General Vehicle Original Market Value	BIK	N	N
Corporation Tax Relief for start-up Relief companies ^	CT	N/A	N/A
Knowledge Development Box (KDB) (28)	CT	N/A	N/A
Research & Development (R&D) Tax Credit	CT	70.5	73
Film Relief (26) (28)	CT	19.5	1,900
Tax Credit for Digital Games (28)	CT	N	N
Unscripted Productions	CT	N	N
Deduction for stock exchange listing expenditure	CT	N	N
CAT agricultural relief	CAT	N/A	N/A
CAT business relief	CAT	N/A	N/A
CAT exemption of heritage property	CAT	0.1	<10
Favourite Niece/Nephew Relief	CAT	N/A	N/A
CGT Entrepreneur Relief	CGT	N/A	N/A
CGT Revised Entrepreneur Relief	CGT	N	N
CGT exemption on disposal of site to a child (11)	CGT	N/A	N/A
CGT Farm Restructuring Relief	CGT	N	N
CGT principal private residence relief	CGT	N/A	N/A
CGT relief for investment in innovative enterprises ('angel investor relief')	CGT	N	N
CGT relief for venture fund managers	CGT	N	N
CGT relief on certain disposals of land or buildings	CGT	N	N
CGT relief on works of art loaned for public display	CGT	N/A	N/A
CGT Retirement Relief (11)	CGT	N/A	N/A
Certain family farm transfers	Stamps	N/A	N/A
Charities – conveyance/ transfer/lease of land	Stamps	N/A	N/A
Consanguinity relief	Stamps	N/A	N/A
Euronext Growth Market (previously known as Enterprise Securities Market)	Stamps	N/A	N/A
Licences and leases granted under Petroleum and Other Mineral Development Act, 1960, etc.	Stamps	N/A	N/A
Pension schemes and charities	Stamps	N	N
Relief for certain leases of farmland	Stamps	N	N
Residential Development Refund Scheme	Stamps	N	N
Basic Income Support for Sustainability Entitlement( previously known as Single Farm Payment Entitlement)	Stamps	N/A	N/A
Young Trained Farmer Relief	Stamps	N/A	N/A
LPT Deferrals (12)	LPT	N	N
LPT Exemptions (13)	LPT	N	N
VHT Exemptions	VHT	N	N
Alcohol Products Tax Relief/Microbrewery Relief (s78A Finance Act 2003)	APT	N/A	N/A
Small Producers of Other Fermented Beverages(s69(2) Finance Act 2024	APT	N/A	N/A
Betting Duty and Betting Intermediary Duty 'de minimis' relief	Betting	N	N
Diesel Rebate Scheme	MOT	N/A	N/A
Excise Rate on Auto-diesel	MOT	N/A	N/A
Horticulture Excise Duty Repayment	MOT	N/A	N/A
Charities VAT Compensation Scheme	VAT		
Disabled Drivers & Passengers Scheme	VAT	N/A	N/A
of which: Disabled Drivers	VAT	N/A	N/A
of which: Disabled Car Organisation	VAT	N/A	N/A
of which: Disabled Car Passengers	VAT	N/A	N/A
of which: Disabled Vans Drivers	VAT	N/A	N/A
of which: Disabled Vans Organisation	VAT	N/A	N/A
of which: Disabled Vans Passengers	VAT	N/A	N/A
Disabled Equipment	VAT	N/A	N/A
Donated Medical Equipment	VAT	N/A	N/A
Farm construction	VAT	28.7	16,333
VAT on Marine Diesel, for use on a registered sea-fishing vessel	VAT	N/A	N/A
Touring Coaches	VAT	N/A	N/A
Water Rescue Craft and Equipment	VAT	N/A	N/A
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT	N/A	N/A
Relief from VRT (electric and hybrid vehicles)	VRT	N/A	N/A
<b>Cost of Tax Expenditures (Ceased)</b>	<b>Tax</b>	<b>2004 €m</b>	<b>2004 Numbers</b>
Mortgage Interest Relief on Certain Home Loans	IT	231.5	477,400

## Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2024 €m	2024 Numbers	2023 €m	2023 Numbers	2022 €m	2022 Numbers	2021 €m	2021 Numbers	2020 €m	2020 Numbers
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT					6.3	2,500	5.9	2,300	5.8	2,300
Allowable Expenses (14)	IT					158.8	874,400	147.5	806,900	140.3	746,400
Allowance for seafarers	IT					0.3	160	0.4	180	0.4	190
Amounts Made as Compensation for Loss of Office	IT					N/A	N/A	N/A	N/A	N/A	N/A
Approved Share Option Schemes	IT					C	C	C	C	C	C
Approved Training Courses/Third Level Education Fees	IT					23.9	45,600	22.8	42,000	20.9	39,200
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT										
Earned Income Credit	IT					410.0	248,200	333.4	221,700	307.7	208,100
Employee (PAYE) Credit	IT					4481.5	2,409,100	4254.8	2,338,200	4231.9	2,293,200
Employees' Contributions To Approved Superannuation Schemes (10)	IT					A	A	A	A	A	A
Pension Contribution (Retirement Annuity and PRSA) (10)	IT					A	A	A	A	A	A
Personal Retirement Savings Accounts	IT					A	A	A	A	A	A
Retirement Annuity Premiums	IT					A	A	A	A	A	A
Exempt Income Foster Care Payments	IT					27.9	3,970	27.9	4,040	27.9	4,040
Exempt Income Rent-a-Room	IT					36.0	14,180	26.8	10,730	20.7	9,310
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT					N/A	N/A	N/A	N/A	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT					N/A	N/A	N/A	N/A	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT					C	C	C	C	C	C
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (16)	IT					N/A	N/A	N/A	N/A	N/A	N/A
Exemption of Certain Earnings of Writers, Composers and Artists	IT							14.8	3,800	11.7	3,480
Exemption of Income arising from the Provision of Childcare Services	IT					1.4	530	1.2	570	1.1	670
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (17)	IT					N/A	N/A	N/A	N/A	N/A	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT					48.9	N/A	57.1	N/A	75.3	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (18)	IT					252.4	N/A	254.9	N/A	320.0	N/A
Exemption of Statutory Redundancy Payments (19)	IT					5.1	1,778	5.7	2,017	11.1	4,157
Exemption in respect of electricity costs emergency benefit payment	IT							N	N	N	N
Home Renovation Incentive Scheme (20)	IT					C	C	C	C	C	C
Interest Relief on a Loan applied in acquiring an interest or share in a partnership	IT					0.0	26	0.0	35	0.1	27
Investment in Corporate Trades (BES)	IT					C	C	C	C	C	C
Married or a Civil Partners Person's Credit	IT					2769.1	918,800	2589.4	872,800	2658.4	896,400
Relief for expenditure on significant buildings and gardens	IT					1.7	160	1.5	140	1.6	160
Relief for New Shares Purchased by Employee	IT					C	C	C	C	C	C
Rental Deduction for Leasing of Farm Land	IT					42.4	13,410	38.4	12,990	34.3	12,490
Rented Residential Relief Section 23 (22)	IT					N/A	N/A	N/A	N/A	N/A	N/A
Retirement Relief for certain Sports Persons	IT					0.6	50	0.4	36	0.5	36
Revenue Job Assist allowance	IT					N/A	N/A	0.0	20	0.0	20
Savings Related Share Option Schemes *	IT					C	C	C	C	C	C
Service Charges	IT					C	C	C	C	C	C
Single Person's Credit	IT					2931.4	1,926,800	2719.3	1,805,000	2550.6	1,684,100
Special Savings Incentive Scheme	IT					C	C	C	C	C	C
Start your Own Business Relief (Section 472AA)	IT					C	C	0.4	149	2.4	1,015
Trade Union Subscriptions	IT					C	C	C	C	C	C
Widowed Person or Surviving Civil Partner Credit	IT					212.5	96,400	192.8	89,100	193.4	90,000
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT					4.5	24,900	4.1	21,400	4.0	20,800
Capital Allowances Used (Total)	IT,CT					13193.0	356,787	12790.0	360,085	9960.0	346,199
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT							3506.0	34,800	1986.3	33,200
Losses (including Capital Allowances brought forward from earlier years)	IT,CT					2478.7	70,153	1748.8	80,021	1363.2	78,681
Qualifying Hospitals (21)	IT					0.0	0	0.0	0	0.0	0
Qualifying Mental Health Centres (21)	IT					0.0	0	0.0	0	0.0	0
Qualifying Private Hospitals (21)	IT					0.0	<10	0.0	<10	0.0	<10
Qualifying sports injury clinics (21)	IT					0.0	0	0.0	0	0.0	0
Mid-Shannon Corridor Tourism Infrastructure (21)	IT,CT					0.1	<10	0.1	<10	0.1	<10
Multi-storey car parks (21)	IT,CT					0.1	<10	0.1	<10	0.1	<10
Nursing Homes (21)	IT,CT					0.3	<10	0.3	15	0.5	16

## Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2024 €m	2024 Numbers	2023 €m	2023 Numbers	2022 €m	2022 Numbers	2021 €m	2021 Numbers	2020 €m	2020 Numbers
Other Property Incentives (21)	IT,CT					1.5	141	1.3	130	1.4	125
Park and Ride (21)	IT,CT					0.2	<10	0.2	<10	0.2	<10
Patents* (21)	IT,CT					0.0	0	0.0	0	0.0	0
Rural Renewal (21)	IT,CT					2.6	201	3.2	283	4.0	325
Seaside Resorts (21)	IT,CT					0.3	12	0.4	21	0.3	22
Student Accommodation (21)	IT,CT					3.8	109	4.2	117	5.4	136
Town Renewal (21)	IT,CT					2.0	100	2.3	130	2.6	149
Urban renewal (21)	IT,CT					7.1	319	8.7	432	9.3	522
Woodlands (21)	IT,CT					32.4	7,573	37.2	8,310	26.7	8,296
Buildings or structures in registered caravan or camping sites (21)	IT,CT					0.0	0	0.0	0	0.0	0
Buildings Used for certain childcare purposes (21)	IT,CT					0.0	<10	0.2	13	0.2	12
Childcare Services or a Fitness Centre to employees (21)	IT,CT					0.0	<10	0.0	<10	0.0	<10
Convalescent Homes (21)	IT,CT					0.0	0	0.0	0	0.0	0
Enterprise Areas (21)	IT,CT					0.0	<10	0.0	<10	0.0	<10
Guest houses (21)	IT,CT					0.0	<10	0.0	<10	0.0	<10
Holiday Cottages (21)	IT,CT					0.0	<10	0.0	<10	0.1	10
Hostels (21)	IT,CT					0.0	0	0.0	<10	0.0	0
Hotels (21)	IT,CT					0.6	10	0.6	15	0.5	15
Housing for the Elderly/infirm (21)	IT,CT					0.0	0	0.0	0	0.0	0
Living Over the shop (21)	IT,CT					0.1	<10	0.2	14	0.1	<10
Donation of Heritage Items	IT,CT,CAT					4.8	<10	2.8	<10	2.4	<10
Donation of Heritage Property to the Irish Heritage Trust/OPW	IT,CT,CAT					0.0	0	0.0	0	0.0	0
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT			C	C	C	C	C	C	C	C
Group Relief (23)	CT			1,125.6	2,252	745.9	2,125	575.8	2,006	703.6	2,050
Dwelling House Exemption	CAT	76.2	706	59.9	614	53.1	559	47.5	533	41.9	477
Aviation Gasoline Repayment	MOT	0.1	<10	0.1	<10	0.2	<10	0.2	<10	0.2	<10
Commercial Sea Navigation	MOT	25.5	198	18.6	208	16.5	223	21.0	242	17.4	241
Excise Rate on Fuel Oil	MOT	6.3	NA	9.1	N/A	14.0	N/A	20.9	N/A	24.9	N/A
Excise Rate on Kerosene	MOT	491.6	NA	381.9	N/A	408.9	N/A	599.6	N/A	680.9	N/A
Fuel Relief Grant	MOT	10.7	16,732	10.7	16,792	9.8	17,159	8.1	16,185	9.9	17,467
Reduced Rate on Marked Gas Oil (MGO)	MOT	480.1	NA	404.8	N/A	397.3	N/A	522.0	N/A	488.3	N/A
Approved voluntary body	Stamps	13.1	S	5.3	383	2.5	338	2.2	519	2.9	710
Certain financial services instruments	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain Health Insurance Contracts	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain loan capital and securities	Stamps	0.0	<10	0.0	0.0	0.2	<10	0.2	<10	21.0	<10
Certain policies of insurance	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain Company Reconstructions and Amalgamations (24)	Stamps	426.7	1,051	12268.3	S	485.5	1,090	373.5	1,163	496.3	730
Commercial woodland – duty not chargeable on the value of the trees growing on the land	Stamps	51.5	292	52.4	292	42.0	257	37.2	255	37.5	254
Farm Consolidation Relief	Stamps	1.5	102	1.6	108	1.2	110	1.3	111	1.2	105
Foreign immovable property	Stamps	0.0	0	0.0	0	0.0	0	0.1	<10	0.0	0
Houses acquired from industrial and provident societies	Stamps	0.0	<10	0.0	<10	0.0	0	0.0	0	0.0	<10
Housing Authorities and Affordable Homes Partnership	Stamps	18.1	2,981	35.7	S	5.7	1,665	5.2	1,484	4.9	1,873
Intellectual Property	Stamps	0.0	0	1.4	<10	0.4	<10	2.5	14	0.0	0
Intragroup Transactions (25)	Stamps	13,449.2	1,519	5574.2	1,433	4462.7	1,799	23061.8	1,752	35275.3	1,557
Miscellaneous instruments	Stamps	0.1	36	0.2	35	0.7	43	0.7	31	0.2	40
Oireachtas Funds	Stamps	23.2	S	13.4	575	23.3	589	5.3	615	8.4	602
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	3.5	979	2.91	915	2.2	788	2.1	817	7.5	652
Repayment of stamp duty on certain transfers of shares	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Transfers Between Spouses/Civil Partners	Stamps	45.9	4,681	38.3	4,762	33.8	4,292	28.3	4,389	45.0	4,143
Diplomatic Personnel	VAT	3.7	765	2.2	707	2.0	755	1.9	1,127	1.4	631
Exports by Philanthropic Organisations	VAT	0	<10	0	<10	0.0	<10	0.0	<10	0.0	<10
Relief of VRT for leased cars	VRT	C	C	C	C	C	C	C	C	C	C
Exemptions from VRT	VRT	18	2,891	19.1	3,334	21.2	3,632	19.8	3,891	9.1	2,650
VRT Export Repayment Scheme	VRT	2	179	2	243	2.4	279	2.2	374	3.3	603

## Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2019 €m	2019 Numbers	2018 €m	2018 Numbers	2017 €m	2017 Numbers	2016 €m	2016 Numbers	2015 €m	2015 Numbers
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT	5.6	2,300	4.9	2,000	4.8	2,000	4.9	2,100	5.0	2,100
Allowable Expenses (14)	IT	129.5	780,700	115.4	680,100	100.0	600,600	85.0	545,600	81.5	550,200
Allowance for seafarers	IT	0.4	190	0.3	140	0.3	160	0.3	160	0.3	160
Amounts Made as Compensation for Loss of Office	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Approved Share Option Schemes	IT	C	C	C	C	C	C	C	C	C	C
Approved Training Courses/Third Level Education Fees	IT	19.6	37,100	17.2	33,200	15.2	29,000	13.9	26,000	12.9	23,900
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	18.0	7,230	16.6	7,530	18.9	7,900	17.1	6,870	17.2	6,710
Earned Income Credit	IT	318.5	241,700	261.2	227,900	209.7	217,400	111.2	191,700	N	N
Employee (PAYE) Credit	IT	3960.4	2,205,500	3587.6	1,969,600	3420.1	1,887,400	3292.8	1,823,700	3004.1	1,660,600
Employees' Contributions To Approved Superannuation Schemes (10)	IT	A	A	677.7	663,900	598.1	614,200	582.4	599,200	580.6	618,900
Pension Contribution (Retirement Annuity and PRSA) (10)	IT	A	A	241.3	98,300	229.3	93,600	221.3	95,900	216.0	94,400
Personal Retirement Savings Accounts	IT	A	A	A	A	A	A	A	A	A	A
Retirement Annuity Premiums	IT	A	A	A	A	A	A	A	A	A	A
Exempt Income Foster Care Payments	IT	28.9	4,130	26.4	4,320	30.1	4,380	31.1	4,540	30.8	4,440
Exempt Income Rent-a-Room	IT	22.2	9,810	19.7	9,240	12.0	8,160	9.3	7,350	6.9	6,460
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	N/A	N/A	N/A	N/A	554.2	605,600	500.9	564,900	454.3	556,700
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	C	C	C	C	C	C	C	C	C	C
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (16)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of Certain Earnings of Writers, Composers and Artists	IT	11.0	3,430	10.0	3,270	12.7	3,110	11.3	3,000	10.8	2,840
Exemption of Income arising from the Provision of Childcare Services	IT	1.7	690	1.6	690	1.6	700	1.5	690	1.4	680
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (17)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	45.3	N/A	103.0	N/A	80.8	N/A	114.1	N/A	145.2	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (18)	IT	417.0	N/A	466.4	N/A	505.7	N/A	552.6	N/A	607.6	N/A
Exemption of Statutory Redundancy Payments (19)	IT	8.0	2,446	5.1	2,845	7.1	3,056	9.5	4,372	19.0	4,330
Exemption in respect of electricity costs emergency benefit payment	IT	N	N	N	N	N	N	N	N	N	N
Home Renovation Incentive Scheme (20)	IT	0.6	200	30.9	14,850	29.1	14,900	33.3	16,450	35.4	16,950
Interest Relief on a Loan applied in acquiring an interest or share in a partnership	IT	0.0	32	0.0	48	0.1	70	1.3	600	1.9	800
Investment in Corporate Trades (BES)	IT	C	C	C	C	C	C	C	C	C	C
Married or a Civil Partners Person's Credit	IT	2666.5	914,600	2549.3	883,800	2487.9	856,700	2638.4	908,000	2467.4	843,000
Relief for expenditure on significant buildings and gardens	IT	1.6	160	1.9	160	1.9	150	1.9	150	2.2	150
Relief for New Shares Purchased by Employee	IT	C	C	C	C	C	C	C	C	C	C
Rental Deduction for Leasing of Farm Land	IT	31.3	11,810	27.2	10,820	23.7	9,790	19.4	8,490	13.9	6,830
Rented Residential Relief Section 23 (22)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Retirement Relief for certain Sports Persons	IT	0.6	43	0.3	31	0.4	31	0.6	45	0.5	38
Revenue Job Assist allowance	IT	0.0	20	0.0	100	0.0	120	0.1	230	0.3	670
Savings Related Share Option Schemes *	IT	C	C	C	C	C	C	C	C	3.5	1,330
Service Charges	IT	C	C	C	C	C	C	C	C	C	C
Single Person's Credit	IT	2547.4	1,732,400	2211.9	1,506,900	2144.7	1,465,100	2089.4	1,435,900	1899.8	1,307,100
Special Savings Incentive Scheme	IT	C	C	C	C	C	C	C	C	C	C
Start your Own Business Relief (Section 472AA)	IT	9.3	2,715	14.2	4,588	18.8	5,451	20.0	5,473	15.2	3,910
Trade Union Subscriptions	IT	C	C	C	C	C	C	C	C	C	C
Widowed Person or Surviving Civil Partner Credit	IT	176.2	83,200	161.4	75,800	157.7	74,100	198.4	94,300	186.1	87,800
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	4.0	21,500	4.3	23,100	3.8	20,200	3.7	20,300	3.8	20,600
Capital Allowances Used (Total)	IT,CT	10430.0	356,213	9465.7	352,243	8166.0	362,413	7830.5	355,839	6217.0	341,054
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	2814.7	33,400	2286.6	32,000	1766.9	31,400	1430.4	31,900	1263.1	31,700
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	1694.1	74,954	1894.5	77,687	2045.9	75,258	2093.4	75,982	2784.4	80,248
Qualifying Hospitals (21)	IT	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Qualifying Mental Health Centres (21)	IT	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Qualifying Private Hospitals (21)	IT	0.1	<10	0.2	15	0.5	29	3.3	169	4.3	159
Qualifying sports injury clinics (21)	IT	0.0	0	0.1	<10	0.0	0	0.0	0	0.0	0
Mid-Shannon Corridor Tourism Infrastructure (21)	IT,CT	0.1	<10	0.2	<10	0.2	<10	0.0	<10	0.0	<10
Multi-storey car parks (21)	IT,CT	0.2	<10	0.1	<10	0.3	11	0.4	18	0.5	30
Nursing Homes (21)	IT,CT	0.6	17	0.6	29	1.2	54	3.3	93	3.9	132

## Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2019 €m	2019 Numbers	2018 €m	2018 Numbers	2017 €m	2017 Numbers	2016 €m	2016 Numbers	2015 €m	2015 Numbers
Other Property Incentives (21)	IT,CT	2.0	186	2.5	211	4.4	211	2.2	259	3.7	399
Park and Ride (21)	IT,CT	0.2	<10	0.3	<10	0.3	<10	0.4	<10	0.4	13
Patents* (21)	IT,CT	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Rural Renewal (21)	IT,CT	5.3	448	6.9	615	8.6	801	11.3	1,170	14.1	1,579
Seaside Resorts (21)	IT,CT	0.7	31	0.5	38	0.8	69	1.0	93	1.4	136
Student Accommodation (21)	IT,CT	6.4	174	7.6	195	8.8	247	9.0	292	11.8	361
Town Renewal (21)	IT,CT	3.2	226	4.8	320	5.1	405	7.7	485	8.6	552
Urban renewal (21)	IT,CT	10.9	716	15.3	901	23.0	1,137	28.5	1,421	29.8	1,728
Woodlands (21)	IT,CT	29.5	9,391	34.2	9,417	29.9	9,381	30.6	8,858	31.5	9,077
Buildings or structures in registered caravan or camping sites (21)	IT,CT	0.0	0	0.0	0	0.1	<10	0.1	<10	0.1	<10
Buildings Used for certain childcare purposes (21)	IT,CT	0.2	26	0.9	30	0.5	39	1.2	52	1.1	72
Childcare Services or a Fitness Centre to employees (21)	IT,CT	0.0	<10	N	N	N	N	N	N	N	N
Convalescent Homes (21)	IT,CT	0.0	0	0.0	0	0.0	0	0.0	<10	0.2	<10
Enterprise Areas (21)	IT,CT	0.2	12	0.2	11	0.2	14	0.2	18	0.3	33
Guest houses (21)	IT,CT	0.0	<10	0.0	<10	0.1	<10	0.1	<10	0.1	<10
Holiday Cottages (21)	IT,CT	0.2	14	0.3	28	0.5	55	1.5	130	3.5	284
Hostels (21)	IT,CT	0.0	0	0.0	0	0.0	<10	0.0	<10	0.0	<10
Hotels (21)	IT,CT	2.2	21	0.8	33	1.0	45	3.3	73	12.7	146
Housing for the Elderly/infirm (21)	IT,CT	0.1	<10	0.1	<10	0.1	<10	0.2	<10	0.2	18
Living Over the shop (21)	IT,CT	0.1	13	0.2	22	0.3	29	0.4	28	0.3	35
Donation of Heritage items	IT,CT,CAT	3.1	<10	0.4	<10	2.8	<10	4.0	<10	1.8	<10
Donation of Heritage Property to the Irish Heritage Trust/OPW	IT,CT,CAT	0.0	0	0.0	0	0.0	0	0.0	0	0.9	<10
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	C	C	C	C	C	C	C	C	C	C
Group Relief (23)	CT	548.4	2,057	536.4	2,267	513.0	2,068	412.5	1,944	254.1	1,922
Dwelling House Exemption	CAT	50.1	542	44.6	533	92.7	805	58.0	631	52.0	741
Aviation Gasoline Repayment	MOT	0.2	<10	0.2	<10	0.1	<10	0.2	<10	0.2	11
Commercial Sea Navigation	MOT	14.7	228	13.6	138	14.7	68	12.4	250	10.8	280
Excise Rate on Fuel Oil	MOT	24.7	N/A	27.1	N/A	31.8	N/A	31.3	N/A	32.0	N/A
Excise Rate on Kerosene	MOT	578.7	N/A	622.5	N/A	589.9	N/A	568.7	N/A	548.3	N/A
Fuel Relief Grant	MOT	10.5	18,504	10.3	17,639	9.5	16,770	N/A	N/A	N/A	N/A
Reduced Rate on Marked Gas Oil (MGO)	MOT	473.0	N/A	454.9	N/A	405.7	N/A	400.4	N/A	389.2	N/A
Approved voluntary body	Stamps	4.1	907	2.7	652	0.8	366	0.2	105	0.2	110
Certain financial services instruments	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain Health Insurance Contracts	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain loan capital and securities	Stamps	6.3	<10	0.0	0	0.0	<10	0.5	<10	0.0	0
Certain policies of insurance	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain Company Reconstructions and Amalgamations (24)	Stamps	1708.0	928	273.0	935	425.0	750	198.0	752	68.4	784
Commercial woodland – duty not chargeable on the value of the trees growing on the land	Stamps	77.0	189	66.0	190	39.4	193	34.0	124	48.8	102
Farm Consolidation Relief	Stamps	0.6	90	0.3	45	0.0	0	0.1	<10	0.0	0
Foreign immovable property	Stamps	0.0	0	0.0	<10	0.0	0	0.0	0	0.0	<10
Houses acquired from industrial and provident societies	Stamps	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Housing Authorities and Affordable Homes Partnership	Stamps	7.6	2,892	6.3	2,368	2.5	1,499	3.1	1,212	1.0	754
Intellectual Property	Stamps	0.5	<10	0.3	<10	0.0	<10	0.1	<10	10.3	10
Intragroup Transactions (25)	Stamps	16185.0	1,510	12559.6	1,561	16815.0	1,389	9195.0	1,108	2977.8	1,200
Miscellaneous instruments	Stamps	2.3	31	2.6	42	0.2	36	0.2	40	0.1	40
Oireachtas Funds	Stamps	8.3	874	8.6	821	2.1	844	2.0	898	2.3	618
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	2.1	702	1.0	542	1.1	572	0.8	507	0.8	439
Repayment of stamp duty on certain transfers of shares	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Transfers Between Spouses/Civil Partners	Stamps	85.4	4,860	21.9	4,445	14.1	3,991	11.6	3,850	10.5	3,731
Diplomatic Personnel	VAT	2.1	837	1.6	862	1.5	973	1.4	940	2.4	970
Exports by Philanthropic Organisations	VAT	0.0	<10	0.0	<10	0.0	<10	0.1	14	0.0	<10
Relief of VRT for leased cars	VRT	0.1	N/A	22.3	N/A	20.7	N/A	22.9	N/A	N/A	N/A
Exemptions from VRT	VRT	11.1	3,380	10.3	3,229	10.4	3,216	10.2	3,255	N/A	N/A
VRT Export Repayment Scheme	VRT	5.0	979	6.0	1,271	6.1	1,142	7.3	1,187	N/A	N/A

## Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2014 €m	2014 Numbers	2013 €m	2013 Numbers	2012 €m	2012 Numbers	2011 €m	2011 Numbers	2010 €m	2010 Numbers
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT	5.7	2,400	5.5	2,400	5.5	2,400	5.5	2,400	5.6	2,300
Allowable Expenses (14)	IT	76.9	536,500	70.9	571,000	70.9	611,000	66.5	642,300	66.5	695,000
Allowance for seafarers	IT	0.3	160	0.4	190	0.4	200	0.4	190	0.3	160
Amounts Made as Compensation for Loss of Office	IT	N/A	N/A	48.2	4,260	32.9	3,640	32.0	3,350	36.7	4,580
Approved Share Option Schemes	IT	C	C	C	C	C	C	C	C	N/A	N/A
Approved Training Courses/Third Level Education Fees	IT	12.7	24,000	12.5	23,600	13.4	25,300	14.5	27,600	19.4	31,700
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	17.3	6,690	17.5	6,780	17.7	6,790	18.0	6,890	19.3	6,960
Earned Income Credit	IT	N	N	N	N	N	N	N	N	N	N
Employee (PAYE) Credit	IT	3018.8	1,668,400	2916.3	1,613,000	2873.0	1,591,400	2782.5	1,546,800	2968.6	1,522,800
Employees' Contributions To Approved Superannuation Schemes (10)	IT	548.8	602,100	552.0	592,700	560.0	606,200	584.0	635,900	598.5	625,100
Pension Contribution (Retirement Annuity and PRSA) (10)	IT	214.0	93,700	210.0	99,800	N/A	N/A	N/A	N/A	N/A	N/A
Personal Retirement Savings Accounts	IT	A	A	A	A	68.9	48,200	72.3	53,800	73.0	52,300
Retirement Annuity Premiums	IT	A	A	A	A	168.0	69,100	164.3	78,700	180.1	82,200
Exempt Income Foster Care Payments	IT	31.8	4,200	32.4	4,235	32.6	4,396	32.2	4,340	29.2	3,370
Exempt Income Rent-a-Room	IT	9.3	5,710	8.3	5,730	8.0	5,250	5.6	3,920	5.3	3,770
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	452.8	534,100	387.9	467,800	424.0	469,200	356.0	388,800	385.8	399,000
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	C	C	C	C	C	C	C	C	C	C
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (16)	IT	N/A	N/A	40.2	22,800	40.3	22,800	41.7	23,900	40.1	23,500
Exemption of Certain Earnings of Writers, Composers and Artists	IT	5.8	2,640	5.3	2,580	4.8	2,490	5.5	2,520	9.6	2,350
Exemption of Income arising from the Provision of Childcare Services	IT	1.3	660	1.0	590	1.0	560	0.9	510	0.8	450
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (17)	IT	N/A	N/A	33.0	N/A	29.7	N/A	31.1	N/A	35.5	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	108.4	N/A	92.9	N/A	70.0	N/A	50.4	N/A	48.7	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (18)	IT	517.6	N/A	568.2	N/A	615.8	N/A	674.8	N/A	660.8	N/A
Exemption of Statutory Redundancy Payments (19)	IT	21.1	6,880	44.6	14,090	211.2	33,072	141.4	49,800	214.3	58,700
Exemption in respect of electricity costs emergency benefit payment	IT	N	N	N	N	N	N	N	N	N	N
Home Renovation Incentive Scheme (20)	IT	29.5	15,100	5.0	2,350	N	N	N	N	N	N
Interest Relief on a Loan applied in acquiring an interest or share in a partnership	IT	3.0	1,100	15.2	2,900	15.2	3,300	19.4	4,100	17.5	4,600
Investment in Corporate Trades (BES)	IT	C	C	C	C	C	C	16.8	927	24.0	1,470
Married or a Civil Partners Person's Credit	IT	2561.7	875,200	2513.4	857,400	2483.1	845,800	2400.6	817,500	2619.7	821,300
Relief for expenditure on significant buildings and gardens	IT	2.8	150	2.1	120	2.1	110	3.0	150	3.9	140
Relief for New Shares Purchased by Employee	IT	C	C	C	C	C	C	0.1	70	0.2	210
Rental Deduction for Leasing of Farm Land	IT	9.2	5,130	7.3	4,370	7.3	3,980	6.3	3,590	5.0	3,230
Rented Residential Relief Section 23 (22)	IT	10.7	852	7.3	754	8.8	840	12.5	1,091	22.9	1,316
Retirement Relief for certain Sports Persons	IT	0.3	38	0.3	46	0.3	25	0.3	23	0.3	45
Revenue Job Assist allowance	IT	1.0	1,300	1.5	2,030	1.5	1,710	1.1	1,220	0.5	650
Savings Related Share Option Schemes *	IT	3.5	1,910	3.5	1,930	1.3	2,100	2.5	1,500	1.3	2,100
Service Charges	IT	C	C	C	C	C	C	26.6	462,800	26.2	448,900
Single Person's Credit	IT	1882.6	1,305,500	1809.0	1,255,300	1778.7	1,230,000	1742.2	1,206,700	1956.3	1,238,400
Special Savings Incentive Scheme	IT	C	C	C	C	C	C	C	C	C	C
Start your Own Business Relief (Section 472AA)	IT	5.2	1,820	0.1	140	N	N	N	N	N	N
Trade Union Subscriptions	IT	C	C	C	C	C	C	C	C	26.0	337,500
Widowed Person or Surviving Civil Partner Credit	IT	192.1	90,900	186.9	88,700	182.3	86,600	170.1	80,600	178.7	78,600
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	6.1	20,800	6.0	20,900	6.0	22,300	5.9	24,900	3.9	25,900
Capital Allowances Used (Total)	IT,CT	2849.0	333,850	2559.0	319,000	1656.0	300,700	1691.4	297,000	2262.0	290,000
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	1084.4	31,000	616.3	24,300	738.6	22,900	622.7	20,200	677.0	19,500
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	2162.0	81,780	1780.2	81,622	1626.1	84,200	1649.4	82,300	N/A	N/A
Qualifying Hospitals (21)	IT	0.0	0	0.0	0	0.0	0	0.0	0	N/A	N/A
Qualifying Mental Health Centres (21)	IT	0.0	<10	0.0	<10	0.1	<10	0.1	<10	N/A	N/A
Qualifying Private Hospitals (21)	IT	6.7	245	9.2	357	12.1	498	14.4	508	N/A	N/A
Qualifying sports injury clinics (21)	IT	0.4	20	1.4	82	1.9	89	1.8	92	N/A	N/A
Mid-Shannon Corridor Tourism Infrastructure (21)	IT,CT	0.2	<10	0.2	<10	0.0	<10	0.3	<10	N/A	N/A
Multi-storey car parks (21)	IT,CT	1.1	44	3.0	57	0.8	73	5.4	76	N/A	N/A
Nursing Homes (21)	IT,CT	6.9	248	10.9	418	12.5	510	15.4	610	N/A	N/A

## Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2014 €m	2014 Numbers	2013 €m	2013 Numbers	2012 €m	2012 Numbers	2011 €m	2011 Numbers	2010 €m	2010 Numbers
Other Property Incentives (21)	IT,CT	4.5	480	9.4	493	11.7	540	12.6	560	N/A	N/A
Park and Ride (21)	IT,CT	1.0	15	0.7	17	0.6	19	0.7	19	N/A	N/A
Patents* (21)	IT,CT	0.0	0	0.0	0	0.0	0	2.4	63	N/A	N/A
Rural Renewal (21)	IT,CT	15.7	1,866	18.5	2,198	21.5	3,116	23.2	2,539	N/A	N/A
Seaside Resorts (21)	IT,CT	1.5	174	2.3	286	2.6	353	2.9	446	N/A	N/A
Student Accommodation (21)	IT,CT	11.1	414	11.9	537	12.4	606	14.5	640	N/A	N/A
Town Renewal (21)	IT,CT	14.0	623	10.9	749	12.7	846	18.0	900	N/A	N/A
Urban renewal (21)	IT,CT	37.0	2,060	46.0	2,664	51.6	2,939	56.8	3,125	N/A	N/A
Woodlands (21)	IT,CT	30.0	8,234	26.5	8,013	25.2	7,550	24.3	6,679	N/A	N/A
Buildings or structures in registered caravan or camping sites (21)	IT,CT	0.1	<10	0.1	<10	0.1	<10	0.1	<10	N/A	N/A
Buildings Used for certain childcare purposes (21)	IT,CT	2.3	172	4.4	304	6.0	376	8.1	443	N/A	N/A
Childcare Services or a Fitness Centre to employees (21)	IT,CT	N	N	N	N	N	N	N	N	N	N
Convalescent Homes (21)	IT,CT	0.0	<10	0.5	12	0.8	27	0.8	33	N/A	N/A
Enterprise Areas (21)	IT,CT	0.9	50	1.9	105	2.0	125	2.1	135	N/A	N/A
Guest houses (21)	IT,CT	0.1	<10	0.1	<10	0.1	10	0.1	10	N/A	N/A
Holiday Cottages (21)	IT,CT	5.3	452	11.0	574	11.9	657	8.8	706	N/A	N/A
Hostels (21)	IT,CT	0.1	<10	0.1	<10	0.1	<10	0.1	<10	N/A	N/A
Hotels (21)	IT,CT	16.2	504	35.5	1,017	63.9	1,573	83.4	1,807	N/A	N/A
Housing for the Elderly/infirm (21)	IT,CT	0.5	37	1.4	100	2.2	145	2.5	164	N/A	N/A
Living Over the shop (21)	IT,CT	0.3	40	0.6	41	0.9	54	1.5	52	N/A	N/A
Donation of Heritage items	IT,CT,CAT	0.1	<10	0.3	<10	0.1	<10	1.4	<10	0.2	<10
Donation of Heritage Property to the Irish Heritage Trust/OPW	IT,CT,CAT	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	C	C	C	C	C	N/A	73.3	454	403.2	1,180
Group Relief (23)	CT	234.9	1,879	313.1	1,730	318.1	1,780	372.5	2,318	408.8	2,503
Dwelling House Exemption	CAT	41.0	614	35.0	538	38.0	499	45.0	565	N/A	N/A
Aviation Gasoline Repayment	MOT	0.2	<10	0.3	13	0.3	15	0.2	17	0.2	18
Commercial Sea Navigation	MOT	11.4	280	9.9	285	9.5	292	7.9	300	N/A	N/A
Excise Rate on Fuel Oil	MOT	35.6	N/A	38.7	N/A	42.6	N/A	45.2	N/A	N/A	N/A
Excise Rate on Kerosene	MOT	463.4	N/A	490.2	N/A	485.7	N/A	568.3	N/A	N/A	N/A
Fuel Relief Grant	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reduced Rate on Marked Gas Oil (MGO)	MOT	375.5	N/A	443.4	N/A	454.5	N/A	528.5	N/A	N/A	N/A
Approved voluntary body	Stamps	0.1	45	0.1	77	0.2	74	0.3	118	0.2	36
Certain financial services instruments	Stamps	N/A	N/A	0.0	<10	N/A	N/A	N/A	N/A	N/A	N/A
Certain Health Insurance Contracts	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain loan capital and securities	Stamps	0.0	<10	0.0	0	0.0	0	0.0	0	0.0	0
Certain policies of insurance	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain Company Reconstructions and Amalgamations (24)	Stamps	88.8	993	59.0	718	111.7	995	49.9	584	297.0	695
Commercial woodland – duty not chargeable on the value of the trees growing on the land	Stamps	12.0	108	8.4	89	8.9	64	10.6	76	7.6	70
Farm Consolidation Relief	Stamps	0.0	0	0.0	0	0.0	<10	11.0	56	7.8	45
Foreign immovable property	Stamps	0.0	0	0.0	0	0.0	0	0.0	<10	0.0	<10
Houses acquired from industrial and provident societies	Stamps	0.0	0	0.0	0	0.0	0	0.0	<10	0.0	0
Housing Authorities and Affordable Homes Partnership	Stamps	0.7	599	0.9	1,158	1.0	1,021	0.2	442	2.8	139
Intellectual Property	Stamps	0.0	<10	0.7	<10	0.8	<10	0.1	<10	0.0	<10
Intragroup Transactions (25)	Stamps	3841.0	1,237	3080.0	975	2059.7	1,154	18057.0	1,254	2729.0	1,273
Miscellaneous instruments	Stamps	1.3	38	0.4	22	0.0	67	0.7	87	1.5	147
Oireachtas Funds	Stamps	3.2	758	8.0	1,145	9.0	1,482	11.0	898	17.0	1,055
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	0.6	405	0.8	449	1.0	567	1.6	513	2.6	475
Repayment of stamp duty on certain transfers of shares	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Transfers Between Spouses/Civil Partners	Stamps	9.1	3,579	9.6	3,590	17.0	5,332	36.0	6,141	45.0	5,509
Diplomatic Personnel	VAT	1.3	905	1.5	992	1.4	963	N/A	N/A	N/A	N/A
Exports by Philanthropic Organisations	VAT	0.1	10	0.0	18	0.1	14	N/A	N/A	N/A	N/A
Relief of VRT for leased cars	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemptions from VRT	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
VRT Export Repayment Scheme	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



## Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2009 €m	2009 Numbers	2008 €m	2008 Numbers	2007 €m	2007 Numbers	2006 €m	2006 Numbers	2005 €m	2005 Numbers
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT	6.2	2,400	6.9	2,300	6.6	2,400	4.9	2,300	4.3	2,400
Allowable Expenses (14)	IT	73.7	744,300	75.2	835,900	69.8	894,400	71.2	960,400	65.0	908,800
Allowance for seafarers	IT	0.2	150	0.3	160	0.3	170	0.3	170	0.4	200
Amounts Made as Compensation for Loss of Office	IT	47.8	6,110	44.7	3,790	27.8	3,020	20.2	2,050	11.1	1,480
Approved Share Option Schemes	IT	0.5	370	0.1	280	3.0	1,000	3.4	1,400	0.4	464
Approved Training Courses/Third Level Education Fees	IT	20.6	34,700	19.9	36,000	18.1	34,500	15.7	30,800	14.3	29,900
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	19.5	6,840	22.3	7,820	20.5	7,220	20.2	7,640	18.9	6,100
Earned Income Credit	IT	N	N	N	N	N	N	N	N	N	N
Employee (PAYE) Credit	IT	2995.2	1,560,600	3253.8	1,710,200	3153.1	1,732,000	2522.0	1,626,700	2030.8	1,493,300
Employees' Contributions To Approved Superannuation Schemes (10)	IT	729.0	713,600	655.0	792,600	543.3	693,100	543.3	693,100	423.5	565,200
Pension Contribution (Retirement Annuity and PRSA) (10)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Personal Retirement Savings Accounts	IT	77.0	56,200	73.8	53,900	61.1	46,600	56.4	45,200	42.2	32,900
Retirement Annuity Premiums	IT	237.2	101,300	352.8	116,000	407.9	121,300	435.9	125,900	357.7	121,200
Exempt Income Foster Care Payments	IT	28.4	3,360	28.1	3,470	N/A	N/A	N/A	N/A	N/A	N/A
Exempt Income Rent-a-Room	IT	5.6	3,770	5.6	3,600	4.7	3,180	3.9	3,560	3.3	2,820
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.1	900
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	390.7	372,900	235.3	401,200	355.0	347,760	377.4	375,300	366.6	373,500
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	47.5	154,300	98.3	195,200	84.3	193,200	64.9	192,000	N	N
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (16)	IT	41.7	23,300	18.2	23,420	15.2	20,940	12.2	14,900	9.6	10,800
Exemption of Certain Earnings of Writers, Composers and Artists	IT	22.1	2,590	21.8	2,630	27.4	2,650	65.9	2,890	34.8	2,220
Exemption of Income arising from the Provision of Childcare Services	IT	0.8	470	0.8	440	0.7	400	0.3	230	N	N
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (17)	IT	40.7	N/A	35.8	N/A	30.3	N/A	35.0	N/A	19.8	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	138.2	N/A	88.1	N/A	130.3	N/A	216.3	N/A	129.5	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (18)	IT	486.7	N/A	320.8	N/A	240.8	N/A	197.0	N/A	169.3	N/A
Exemption of Statutory Redundancy Payments (19)	IT	147.8	77,000	85.4	29,800	87.6	25,000	77.7	22,100	72.8	22,000
Exemption in respect of electricity costs emergency benefit payment	IT	N	N	N	N	N	N	N	N	N	N
Home Renovation Incentive Scheme (20)	IT	N	N	N	N	N	N	N	N	N	N
Interest Relief on a Loan applied in acquiring an interest or share in a partnership	IT	26.5	5,000	48.5	5,400	46.9	5,300	31.1	4,900	22.2	4,800
Investment in Corporate Trades (BES)	IT	25.6	1,640	55.7	3,200	17.5	1,900	21.4	2,000	16.1	1,650
Married or a Civil Partners Person's Credit	IT	2853.2	835,000	2944.9	853,100	2776.7	834,900	2396.9	777,700	2268.9	756,500
Relief for expenditure on significant buildings and gardens	IT	4.6	150	5.9	290	5.0	210	6.2	180	3.3	84
Relief for New Shares Purchased by Employee	IT	0.3	250	0.3	280	0.3	300	0.2	184	N	N
Rental Deduction for Leasing of Farm Land	IT	4.4	2,960	N	N	N	N	N	N	N	N
Rented Residential Relief Section 23 (22)	IT	46.9	1,620	74.7	2,429	133.6	2,920	252.4	4,132	239.7	4,126
Retirement Relief for certain Sports Persons	IT	0.2	15	0.2	17	0.2	20	0.2	32	0.3	42
Revenue Job Assist allowance	IT	0.3	390	0.2	330	0.3	360	0.3	360	0.4	550
Savings Related Share Option Schemes *	IT	0.8	1,800	1.3	2,800	11.9	N/A	2.8	N/A	6.2	N/A
Service Charges	IT	26.8	452,600	27.1	455,200	59.4	413,100	21.4	363,900	17.2	304,700
Single Person's Credit	IT	2088.2	1,316,900	2406.8	1,503,300	2392.0	1,552,800	2137.2	1,494,700	1854.3	1,330,100
Special Savings Incentive Scheme	IT	C	C	C	C	438.9	718,570	438.9	718,570	597.4	1,083,600
Start your Own Business Relief (Section 472AA)	IT	N	N	N	N	N	N	N	N	N	N
Trade Union Subscriptions	IT	26.7	345,800	26.4	341,900	20.7	316,300	19.2	294,300	11.8	272,100
Widowed Person or Surviving Civil Partner Credit	IT	184.8	81,100	184.3	81,100	171.3	79,500	155.2	78,400	132.2	71,500
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	3.9	27,300	4.0	29,200	3.6	26,300	3.1	23,000	3.2	21,600
Capital Allowances Used (Total)	IT,CT	2281.6	298,800	2019.2	270,900	2019.2	270,900	2036.3	260,700	1877.5	266,200
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	589.1	18,900	596.5	18,000	610.8	17,600	590.0	15,400	439.1	13,200
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Qualifying Hospitals (21)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Qualifying Mental Health Centres (21)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Qualifying Private Hospitals (21)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Qualifying sports injury clinics (21)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mid-Shannon Corridor Tourism Infrastructure (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Multi-storey car parks (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Nursing Homes (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

## Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2009 €m	2009 Numbers	2008 €m	2008 Numbers	2007 €m	2007 Numbers	2006 €m	2006 Numbers	2005 €m	2005 Numbers
Other Property Incentives (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Park and Ride (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Patents* (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Rural Renewal (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Seaside Resorts (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Student Accommodation (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Town Renewal (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Urban renewal (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Woodlands (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Buildings or structures in registered caravan or camping sites (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Buildings Used for certain childcare purposes (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Childcare Services or a Fitness Centre to employees (21)	IT,CT	N	N	N	N	N	N	N	N	N	N
Convalescent Homes (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enterprise Areas (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Guest houses (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Holiday Cottages (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Hostels (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Hotels (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Housing for the Elderly/infirm (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Living Over the shop (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Donation of Heritage items	IT,CT,CAT	0.7	< 10	4.7	< 10	5.3	< 10	5.7	< 10	5.8	< 10
Donation of Heritage Property to the Irish Heritage Trust/OPW	IT,CT,CAT	0.0	0	3.6	< 10	1.9	< 10	0.0	0	0.0	0
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	340.6	1,370	160.9	1,046	406.9	2,667	384.1	2,831	396.0	3,034
Group Relief (23)	CT	390.5	2,507	450.3	2,430	254.1	1,936	255.6	1,592	421.6	1,578
Dwelling House Exemption	CAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Aviation Gasoline Repayment	MOT	0.1	17	0.1	11	N/A	N/A	N/A	N/A	N/A	N/A
Commercial Sea Navigation	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Excise Rate on Fuel Oil	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Excise Rate on Kerosene	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fuel Relief Grant	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reduced Rate on Marked Gas Oil (MGO)	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Approved voluntary body	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain financial services instruments	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain Health Insurance Contracts	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain loan capital and securities	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain policies of insurance	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain Company Reconstructions and Amalgamations (24)	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Commercial woodland – duty not chargeable on the value of the trees growing on the land	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Farm Consolidation Relief	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Foreign immovable property	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Houses acquired from industrial and provident societies	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Housing Authorities and Affordable Homes Partnership	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Intellectual Property	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Intragroup Transactions (25)	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Miscellaneous instruments	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Oireachtas Funds	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Repayment of stamp duty on certain transfers of shares	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Transfers Between Spouses/Civil Partners	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Diplomatic Personnel	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exports by Philanthropic Organisations	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Relief of VRT for leased cars	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemptions from VRT	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
VRT Export Repayment Scheme	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

## Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2004 €m	2004 Number
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT	4.0	2,500
Allowable Expenses (14)	IT	122.1	867,300
Allowance for seafarers	IT	0.4	230
Amounts Made as Compensation for Loss of Office	IT	12.2	1,420
Approved Share Option Schemes	IT	0.3	91
Approved Training Courses/Third Level Education Fees	IT	11.1	26,600
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	17.1	6,000
Earned Income Credit	IT	N	N
Employee (PAYE) Credit	IT	1512.7	1,372,400
Employees' Contributions To Approved Superannuation Schemes (10)	IT	N/A	N/A
Pension Contribution (Retirement Annuity and PRSA) (10)	IT	N/A	N/A
Personal Retirement Savings Accounts	IT	13.7	6,300
Retirement Annuity Premiums	IT	318.9	115,000
Exempt Income Foster Care Payments	IT	N/A	N/A
Exempt Income Rent-a-Room	IT	2.7	2,300
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT	0.1	1,000
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	404.9	344,200
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	N	N
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (16)	IT	9.7	10,400
Exemption of Certain Earnings of Writers, Composers and Artists	IT	32.1	1,970
Exemption of Income arising from the Provision of Childcare Services	IT	N	N
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (17)	IT	19.3	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	150.1	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (18)	IT	199.7	N/A
Exemption of Statutory Redundancy Payments (19)	IT	76.9	25,000
Exemption in respect of electricity costs emergency benefit payment	IT	N	N
Home Renovation Incentive Scheme (20)	IT	N	N
Interest Relief on a Loan applied in acquiring an interest or share in a partnership	IT	19.6	5,500
Investment in Corporate Trades (BES)	IT	21.1	2,600
Married or a Civil Partners Person's Credit	IT	2015.5	698,200
Relief for expenditure on significant buildings and gardens	IT	2.5	66
Relief for New Shares Purchased by Employee	IT	N	N
Rental Deduction for Leasing of Farm Land	IT	N	N
Rented Residential Relief Section 23 (22)	IT	182.2	3,578
Retirement Relief for certain Sports Persons	IT	0.2	41
Revenue Job Assist allowance	IT	0.4	550
Savings Related Share Option Schemes *	IT	1.7	N/A
Service Charges	IT	12.7	229,600
Single Person's Credit	IT	1655.1	1,228,300
Special Savings Incentive Scheme	IT	548.0	1,094,300
Start your Own Business Relief (Section 472AA)	IT	N	N
Trade Union Subscriptions	IT	10.7	248,300
Widowed Person or Surviving Civil Partner Credit	IT	125.7	73,400
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	2.5	21,300
Capital Allowances Used (Total)	IT,CT	1683.6	272,300
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	434.4	11,200
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	N/A	N/A
Qualifying Hospitals (21)	IT	N/A	N/A
Qualifying Mental Health Centres (21)	IT	N/A	N/A
Qualifying Private Hospitals (21)	IT	N/A	N/A
Qualifying sports injury clinics (21)	IT	N/A	N/A
Mid-Shannon Corridor Tourism Infrastructure (21)	IT,CT	N/A	N/A
Multi-storey car parks (21)	IT,CT	N/A	N/A
Nursing Homes (21)	IT,CT	N/A	N/A

## Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2004 €m	2004 Number
Other Property Incentives (21)	IT,CT	N/A	N/A
Park and Ride (21)	IT,CT	N/A	N/A
Patents* (21)	IT,CT	N/A	N/A
Rural Renewal (21)	IT,CT	N/A	N/A
Seaside Resorts (21)	IT,CT	N/A	N/A
Student Accommodation (21)	IT,CT	N/A	N/A
Town Renewal (21)	IT,CT	N/A	N/A
Urban renewal (21)	IT,CT	N/A	N/A
Woodlands (21)	IT,CT	N/A	N/A
Buildings or structures in registered caravan or camping sites (21)	IT,CT	N/A	N/A
Buildings Used for certain childcare purposes (21)	IT,CT	N/A	N/A
Childcare Services or a Fitness Centre to employees (21)	IT,CT	N	N
Convalescent Homes (21)	IT,CT	N/A	N/A
Enterprise Areas (21)	IT,CT	N/A	N/A
Guest houses (21)	IT,CT	N/A	N/A
Holiday Cottages (21)	IT,CT	N/A	N/A
Hostels (21)	IT,CT	N/A	N/A
Hotels (21)	IT,CT	N/A	N/A
Housing for the Elderly/infirm (21)	IT,CT	N/A	N/A
Living Over the shop (21)	IT,CT	N/A	N/A
Donation of Heritage items	IT,CT,CAT	5.2	< 10
Donation of Heritage Property to the Irish Heritage Trust/OPW	IT,CT,CAT	0.0	0
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	364.1	3,360
Group Relief (23)	CT	207.6	1,472
Dwelling House Exemption	CAT	N/A	N/A
Aviation Gasoline Repayment	MOT	N/A	N/A
Commercial Sea Navigation	MOT	N/A	N/A
Excise Rate on Fuel Oil	MOT	N/A	N/A
Excise Rate on Kerosene	MOT	N/A	N/A
Fuel Relief Grant	MOT	N/A	N/A
Reduced Rate on Marked Gas Oil (MGO)	MOT	N/A	N/A
Approved voluntary body	Stamps	N/A	N/A
Certain financial services instruments	Stamps	N/A	N/A
Certain Health Insurance Contracts	Stamps	N/A	N/A
Certain loan capital and securities	Stamps	N/A	N/A
Certain policies of insurance	Stamps	N/A	N/A
Certain Company Reconstructions and Amalgamations (24)	Stamps	N/A	N/A
Commercial woodland – duty not chargeable on the value of the trees growing on the land	Stamps	N/A	N/A
Farm Consolidation Relief	Stamps	N/A	N/A
Foreign immovable property	Stamps	N/A	N/A
Houses acquired from industrial and provident societies	Stamps	N/A	N/A
Housing Authorities and Affordable Homes Partnership	Stamps	N/A	N/A
Intellectual Property	Stamps	N/A	N/A
Intragroup Transactions (25)	Stamps	N/A	N/A
Miscellaneous instruments	Stamps	N/A	N/A
Oireachtas Funds	Stamps	N/A	N/A
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	N/A	N/A
Repayment of stamp duty on certain transfers of shares	Stamps	N/A	N/A
Transfers Between Spouses/Civil Partners	Stamps	N/A	N/A
Diplomatic Personnel	VAT	N/A	N/A
Exports by Philanthropic Organisations	VAT	N/A	N/A
Relief of VRT for leased cars	VRT	N/A	N/A
Exemptions from VRT	VRT	N/A	N/A
VRT Export Repayment Scheme	VRT	N/A	N/A

## Cost of Tax Expenditures – Notes

The associated tables show the estimated cost in terms of revenue forgone of these measures.

All figures are based on tax due in respect of assessments for each year and not on tax receipts within that year. The costs included for Corporation Tax are by reference to accounting periods which ended in the year shown.

The numbers of claimants of each credit or relief are shown 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, allowance or relief.

Each tax credit or allowance is being dealt with separately and on the assumption that the rest of the tax system remains unchanged. It would be therefore inaccurate to calculate the effect of withdrawing all the credits, reliefs and allowances by simply totalling the figures.

The estimates shown in some cases are tentative and may be subject to revision in the light of later information.

### Key

"<10" indicates that there are less than 10 (but more than zero) taxpayers availing of the particular credit, allowance or relief in that year; the exact number is not provided due to Revenue's obligation to protect taxpayer confidentiality and Revenue's statistical disclosure protocols.

"0" indicates that there are no (zero) taxpayers availing of the particular credit, allowance or relief in that year.

"\*" indicates that the figures are particularly tentative and subject to a considerable margin of error.

"N/A" indicates that no data available for that particular year.

"A" indicates that information for a particular item has now been amalgamated with a related item for that particular year.

"C" indicates that the particular credit, allowance or relief has ceased.

"N" indicates that the particular credit, allowance or relief is a newer measure and had not commenced in the year in question.

"blank" indicates that information for that particular year is not yet available.

"\*\*" indicates that there is a break in the data series, for example, due to a change in the underlying data source(s)

"^" indicates there have been significant revisions to the data series due to a change in methodology.

"S" indicates that the figure has been suppressed due to Revenue's obligation to protect taxpayer confidentiality and uphold its Statistical Disclosure Control Protocol.

## Notes

- (1) This cost includes the standard age exemption rate and the increased exemption allowed.
- (2) The Estimated Tax Cost is calculated by applying a derived Average Marginal Rate (AMR) to the claim amount
- (3) Initial relief is allowed on thirty fortieths (30/40) of the EII investment in the year the investment is made. Relief in respect of the further ten fortieths (10/40) of the EII investment will be available in the fourth year after the EII investment was made. Costs include the second tranche where available. The figures recorded in relation to 2012 are the combined figures for both 2011 and 2012.
- (4) From 2009, Health Expenses are separately shown for Nursing Homes and other Health Expenses.
- (5) The numbers represent the total unique claimants for both Nursing Home and "Other" Health Expenses.
- (6) Data includes only cases which have been fully approved and the year refers to the date the claim was approved. These figures also include retrospective cases (for the period 19 July to 31 December 2016).
- (7) The tax cost includes the cost of relief to income tax, USC and PRSI, it does not include an account for CGT payable on the sale of shares.
- (8) The estimated costs have assumed tax foregone at the 40% rate. This means the figures shown correspond to the maximum Exchequer cost. However, the actual Exchequer cost could be lower.
- (9) The numbers of claimants refer to the number of policyholders, not the number of tax units. The figures include policyholders where employee subscriptions were funded by employers.
- (10) For 2019 onward, a Revenue system change has resulted in some data being amalgamated. This tax expenditure is an amalgamation of Employees' Contributions to Approved Superannuation Schemes and Pension Contributions (Retirement Annuity and PSRA). Older years of data for the individual subcomponents are available in the Other table.
- (11) Tax cost is not available as the only information in respect of this relief is the disposal consideration rather than the actual taxable gain foregone.
- (12) LPT Deferred amounts, although foregone in a particular year, are still owed to the Exchequer at a later date.
- (13) LPT Exempt amounts are based on claims made in returns and will be subject to certain verification checks. In addition, the full effects of exemptions are not reflected in the statistics as, where an exemption was claimed, the property owner is not always required to value their property.
- (14) 'Allowable Expenses' excludes remote working expenses from 2020 onwards. Remote working expenses are available separately from this date, under Remote Working Relief in the *Cost of Tax Expenditures* table.
- (15) The 'Donations to Approved Sporting Bodies (Schedule D and Corporation Tax filers)' is on a taxpayer unit basis, whereas the item 'Donations to Approved Sporting Bodies (PAYE)' is on an individual basis.
- (16) Maternity Benefit payable by Department of Social Protection (DSP) from 1 July 2013 is liable to tax.
- (17) This cost is calculated on income which includes dividend income on which Income Tax deducted at source is repaid and other investment income, covenant payments and donations by the corporate, self-employed and PAYE sectors to approved bodies.
- (18) This is the maximum cost of the exemption.
- (19) The number of exemptions represents the total of claims received by the Department of Social Protection (DSP) in a year.
- (20) The breakdown by year refers to the year in which homeowners carried out qualifying works under the scheme, and the resulting value of the tax credits eligible to be claimed. The cost to the Exchequer will be realised in the years thereafter as the tax credits are claimed by homeowners.
- (21) This figure was previously included in the *Certain property based tax reliefs* publication.
- (22) The tax cost shown for Section 23 type reliefs is the estimated ultimate tax cost relating to the total allowable expenditure in respect of the claims made for the first time in the years shown. The cost is shown for Income Tax cases only.
- (23) The cost shown relates to Group Relief offset against trading income and does not include excepted trade as it is not available.
- (24) (25) These reliefs are in place in recognition of the need for corporate entities to be able to reorganise, restructure and amalgamate their businesses as part of their further development without incurring what would be technical Stamp Duty charges. Such reliefs are a common feature of tax systems in developed countries.
- (26) Film relief was available as both a Corporation Tax and Income Tax relief until 2015.
- (27) These items are included in the item Capital Allowances Used (Total)
- (28) Statistics for the most recent years are subject to revision, due to the length of time available to make a claim in respect of this relief/credit.
- (29) Income Tax figures will be included in this publication by the end of July