

Costs of tax expenditures (credits, allowances and reliefs)

Costs of tax expenditures (credits, allowances and reliefs)	Tax	2019 Cm	2019 Numbers	2018 Cm	2018 Numbers	2017 Cm	2017 Numbers	2016 Cm	2016 Numbers
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT								
Employers' Contributions To Approved Superannuation Schemes (4)	CT			173.2	413,000	159.8	366,700	158.4	345,500
Group Relief (15)	CT			536.4	2,267	513.0	2,068	412.5	1,944
Relief in Investment in Renewable energy	CT								
Research & Development Tax Credit	CT			355.0	1,303	448.0	1,505	670.0	1,506
Knowledge Development Box	CT	12.2	15	10.3	15	12.2	16	6.1	10
Start Up Relief	CT			6.0	1,171	5.8	1,071	5.7	1,051
Agricultural Relief	CAT	158.6	1413	165.5	1,463	140.5	1,472	114.6	1,263
Business Relief (11)	CAT	200.4	648	189.9	643	102.5	584	85.1	483
Dwelling House Exemption	CAT	50.1	542	44.6	533	92.7	805	58.0	631
Favourite Nephew Relief	CAT		127		96		115		83
Entrepreneur Relief (Section 597AA)	CGT			92.4	875	81.8	875	20.4	406
CGT Retirement Relief (22)	CGT				1,400		1,421		1,357
CGT exemption on disposal of site to a child (22)	CGT				104		95		84
CGT Relief on Disposal of Certain Land or Buildings Section 604A	CGT			113	632				
CGT Farm Restructuring Section 604B	CGT			0.5	15				
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT			4.9	2,000	4.8	2,000	4.9	2,100
Additional Personal Credit for Lone Parent	IT								
Age Credit	IT			77.5	209,900	72.1	195,500	66.6	180,700
Age Exemption with child addition* (1)	IT			76.7	84,200	75.3	80,500	78.2	78,400
Allowable Expenses	IT			115.4	680,100	100.0	600,600	85.0	545,600
Allowance for seafarers (2)	IT			0.3	140	0.3	160	0.3	160
Amounts Made as Compensation for Loss of Office	IT								
Approved Profit Sharing Schemes *	IT			55.2	34,800	46.0	31,100	66.2	41,500
Approved Save as You Earn Schemes (SAYE)	IT			1.3	1,100	2.3	1,620	1.9	1,420
Approved Share Option Schemes	IT								
Approved Training Courses/Third Level Education Fees	IT			17.2	33,200	15.2	29,000	13.9	26,000
Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)	IT			2.3	1,700	2.2	1,630	2.2	1,600
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT			4.3	23,100	3.8	20,200	3.7	20,300
Dependent Relative Credit	IT			2.7	24,300	2.2	21,000	2.4	23,900
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT			16.6	7,530	18.9	7,900	17.1	6,870
Earned Income Credit	IT			261.2	227,900	209.7	217,400	111.2	191,700
Employee (PAYE) Credit	IT			3587.6	1,969,600	3420.1	1,887,400	3292.8	1,823,700
Employees' Contributions To Approved Superannuation Schemes (4)	IT			677.7	663,900	598.1	614,200	582.4	599,200
Employing a Carer (2)	IT			6.6	1,600	7.0	1,650	7.8	1,850
Employment and Investment Incentive (EII) (19)	IT			14.5	1,137	18.6	1,538	31.0	2,260
Exempt Income Foster Care Payments	IT			26.4	4,320	30.1	4,380	31.1	4,540
Exempt Income RentaRoom	IT			19.7	9,240	12.0	8,160	9.3	7,350
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT								
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT					554.2	605,600	500.9	564,900
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT			N/A	N/A	N/A	N/A	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (14)	IT			408.6	542,100	554.2	605,600	500.9	564,900
Exemption of Certain Earnings of Writers, Composers and Artists	IT			10.0	3,270	12.7	3,110	11.3	3,000
Exemption of employers' contributions from employee BIK (4)	IT			658.3	413,000	607.3	366,700	601.9	345,500
Exemption of Income arising from the Provision of Childcare Services	IT			1.6	690	1.6	700	1.5	690
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (6)	IT								
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT			103		80.8		114.1	
Exemption of Investment Income and Gains of Approved Superannuation Funds (4) *	IT								
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland *(17)	IT			466.4		505.7		552.6	
Exemption of Statutory Redundancy Payments (7) *	IT			5.1	2,845	7.1	3,056	9.5	4,372
Fisher Tax Credit	IT			1.0	880	0.7	620	N/A	N/A
Foreign Earnings Deduction (FED)	IT			5.4	817	3.9	591	3.5	413
Health Expenses (Excluding Nursing Homes)	IT			155.5	522,800	141.4	482,200	131.4	454,700
Health Expenses (Total) (2), (16), (18)	IT			190.1	527,100	172.5	486,200	164.2	458,500
Health Expenses (Nursing Homes Only) (2)	IT			34.7	7,700	31.0	7,100	32.8	6,800
Home Renovation Incentive Scheme (10)	IT			30.9	14,850	29.1	14,900	33.3	16,450
Homecarer Credit	IT			90.0	83,100	83.5	83,800	77.9	85,900
Incapacitated Child Tax Credit	IT			92.7	30,700	82.1	27,700	75.5	25,000
Interest Relief on a Loan applied in acquiring an interest or share in a partnership (2)	IT			0.04	48	0.1	70	1.3	600
Investment in Corporate Trades (BES)	IT			N/A	N/A	N/A	N/A	N/A	N/A
Married or a Civil Partners Person's Credit (2)	IT			2549.3	883,800	2487.9	856,700	2638.4	908,000
Medical Insurance Relief (3)	IT			355.7	1,258,100	350.0	1,271,400	329.0	1,189,200
Mortgage Interest Relief relating to Principal Private Residence	IT			107.3	400,000	171.1	414,300	186.5	445,600
Pension Contribution (Retirement Annuity and PRSA)	IT			241.3	98,300	229.3	93,600	221.3	95,900
Personal Retirement Savings Accounts	IT								
Relief for expenditure on significant buildings and gardens (2)	IT			1.9	160	1.9	150	1.9	150
Relief for New Shares Purchased by Employee	IT			N/A	N/A	N/A	N/A	N/A	N/A
Rent Tax Credit	IT			N/A	N/A	6.3	117,100	13.7	126,300
Rental Deduction for Leasing of Farm Land	IT			27.2	10,820	23.7	9,790	19.4	8,490
Rented Residential Relief Section 23 (9)	IT			N/A	N/A	N/A	N/A	N/A	N/A

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Costs of tax expenditures (credits, allowances and reliefs)	Tax	2019 Cm	2019 Numbers	2018 Cm	2018 Numbers	2017 Cm	2017 Numbers	2016 Cm	2016 Numbers
Retirement Annuity Premiums	IT			0.3	31	0.4	31	0.6	45
Retirement Relief for certain Sports Persons	IT								
Revenue Job Assist allowance	IT			0.0	100	0.0	120	0.1	230
SavingsRelated Share Option Schemes *	IT								
Service Charges	IT			N/A	N/A	N/A	N/A	N/A	N/A
Single Person Child Carer Tax Credit	IT			99.1	70,500	93.9	67,400	90.3	65,700
Single Person's Credit (2)	IT			2,211.9	1,506,900	2,144.7	1,465,100	2,089.4	1,435,900
Special Assignee Relief Programme (SARP)	IT			42.4	1,481	28.1	1,084	18.1	793
Special Savings Incentive Scheme	IT			N/A	N/A	N/A	N/A	N/A	N/A
Start your Own Business Relief (Section 472AA)	IT			14.2	4,588	18.8	5,451	20.0	5,473
StartUp Refunds for Entrepreneurs (SURE)	IT			0.8	39	1.6	64	1.9	80
Stock Relief (for Registered Farm Partnerships) (S667C)	IT			0.3	210	0.6	370	0.5	360
Stock Relief (for Young Trained Farmers) (S667B)	IT			1.2	420	1.5	530	1.4	500
Stock Relief (General) (S666)	IT			4.9	9,090	6.3	10,130	6.4	11,020
Succession Farm Partnerships S667D	IT			0.6	290	0.4	175	N/A	N/A
Tax Relief on "tax free" lump sums	IT								
Trade Union Subscriptions	IT			N/A	N/A	N/A	N/A	N/A	N/A
Widowed Person or Surviving Civil Partner Credit (2)	IT			161.4	75,800	157.7	74,100	198.4	94,300
Capital Allowances Used (Total) * (8)	IT,CT			9,465.7	352,243	8,166.0	362,413	7,830.5	355,839
Capital Allowances Used (Energy Efficient Capital Allowance only)	IT,CT			3.7	776	3.1	317	0.9	71
Donations to Approved Sporting Bodies	IT,CT			0.3	1,240	0.3	1,170	0.3	1,110
Donations to Charities and Approved Bodies'	IT,CT			43.5	182,438	43.3	175,400	37.7	170,500
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT			2,286.6	32,000	1766.9	31,400	1430.4	31,900
Employee Share Ownership Trusts *	IT,CT			0.1	11,900	0.2	10,600	0.6	10,700
Investment in Films *	IT,CT			25.0	35	42.3	36	92.3	61
Losses (including Capital Allowances brought forward from earlier years)	IT,CT			1,886.7	72,756	2,045.9	75,258	2,093.4	75,982
Donation of Heritage items	IT,CT,CAT			0.4	< 10	2.8	< 10	4.0	< 10
Donation of Heritage Property to the Irish Heritage Trust/OPW	IT,CT,CAT			0	0	0.0	0	0.0	0
LPT Exemptions (21)	LPT	13.5	49,000	12.7	49,000	12.5	48,000	12	47,000
LPT Deferrals (21)	LPT	10.7	50,000	9.9	58,000	10.5	62,000	12	48,000
Approved Sports Bodies Conveyance/Transfer/Lease of Land	Stamps	0.5	66	0.5	94	0.1	71	0.5	62
Approved voluntary body	Stamps	4.1	907	2.7	652	0.8	366	0.2	105
Certain Company Reconstructions and Amalgamations (12)	Stamps	1708.0	928	273	935	425.0	750	198	752
Certain Family Farm Transfers	Stamps	0.4	24	0.3	18	0.2	19	0.2	18
Certain Leases of Farmland	Stamps	0.1	272	0.0	23				
Charities	Stamps	13.0	1763	9.6	1,471	6.3	1,350	4.6	1,159
Commercial Woodlands	Stamps	77.0	189	66.0	190	39.4	193	34	124
Consanguinity	Stamps	29.0	1780	22.0	1,647	3.8	1,018	2.9	1,406
Farm Consolidation	Stamps	0.6	90	0.3	45				
Housing Authorities and Affordable Homes Partnerships	Stamps	7.6	2892	5.9	2,365	2.5	1,496	3.1	1,212
Intragroup Transactions (13)	Stamps	16185.0	1510	12559.6	1,561	16815.0	1,389	9195.0	1,108
Miscellaneous Instruments	Stamps	2.3	31	2.6	42	0	36	0.2	40
Oireachtas Funds	Stamps	8.3	874	8.6	821	2	844	2	898
Pension Schemes and Charities	Stamps	0.2	79	0.1	50	1.1	31	1.2	18
Residential Development Refund Scheme	Stamps	9.1	954	1.2	166				
Transfers Between Spouses/Civil Partners	Stamps	85.4	4860	21.9	4,445	14.1	3,991	11.6	3,850
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	2.1	702	1.0	542	1	572	0.8	507
Young Trained Farmer	Stamps	14.6	1128	16.8	1,056	7.8	845	4.6	731
Microbrewery excise relief	APT	6.1		5.8	90	5.7	86	4.1	71
Exemption on Kerosene	MOT	51.0		54.0		52.0			
Fuel Relief Grant	MOT	10.5	18,504	10.3	17,639	9.5	16,770		
Repayment of excise duty	MOT	10.2	830	3.1	713	0.8	42	1.3	548
Reduced Rate on MGO	MOT	414.0		411.0		399.0			
Air Navigation Services	VAT								
Donated Medical Equipment	VAT	0.5	24	0.6	23	1	19		
Diplomatic Personnel	VAT	2.1	837	1.6	862	1.5	973	1.4	940
Disabled Equipment	VAT	5.5	6,268	5	5,804	4.8	5,779	4.2	5,068
Disabled Car Drivers	VAT	6.5	1,921	7.1	2,042	6.7	2,027	7.0	2,182
Disabled Vans Drivers	VAT					0.0	15	0.1	24
Disabled Car Passengers	VAT	19.7	4,121	20.2	4,157	17.7	4,064	18.2	4,255
Disabled Vans Passengers	VAT					0.2	45	0.3	59
Disabled Car Organisation	VAT	0.5	40	0.2	26	0.1	32	0.1	24
Disabled Vans Organisation	VAT							0.1	18
European Space Agency	VAT								
Exports by Philanthropic Organisations	VAT		< 10	0.2	< 10			0.1	14
Marine Diesel	VAT		30		32	0.1	71	0.1	79
Touring Coaches	VAT	8.3	162	8.5	214	9.6	214	10.0	219
Water Rescue Craft and Equipment	VAT		< 10		< 10				
Exemptions from VRT	VRT	11.1	3,380	10.3	3,229	10.4	3,216	10.2	3,255
Relief of VRT for leased cars	VRT	0.1		22.3		20.7		22.9	
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT	35.4	6,374	33.0	6,420	30.5	6,042	30.5	6,490
Relief from VRT	VRT	47.9	24,112	27.9	15,712	15.6	8,787	9.1	5,004
VRT Export Repayment Scheme	VRT	5.8	1,175	6.0	1,271	6.1	1,142	7.3	1,187

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Costs of tax expenditures (credits, allowances and reliefs)	Tax	2015 Cm	2015 Numbers	2014 Cm	2014 Numbers	2013 Cm	2013 Numbers	2012 Cm	2012 Numbers
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT								
Employers' Contributions To Approved Superannuation Schemes (4)	CT	147.0	342,100	138.0	314,000	132.0	313,100	137.4	311,600
Group Relief (15)	CT	254.1	1,922	234.9	1,879	313.1	1,730	318.1	1,780
Relief in Investment in Renewable energy	CT								
Research & Development Tax Credit	CT	707.9	1,535	553.3	1,570	421.4	1,576	281.9	1,543
Knowledge Development Box	CT								
Start Up Relief	CT	4.8	936	4.7	977	4.9	1,038	5.5	1,270
Agricultural Relief	CAT	215.0	2,024	164.4	1,581	163.4	1,594	200.8	1,747
Business Relief (11)	CAT	86.9	461	139.7	495	135.2	440	371.9	622
Dwelling House Exemption	CAT	52.0	741	41.0	614	35.0	538	38.0	499
Favourite Nephew Relief	CAT		133		114		90		105
Entrepreneur Relief (Section 597AA)	CGT								
CGT Retirement Relief (22)	CGT		1,229		1,318		1,023		
CGT exemption on disposal of site to a child (22)	CGT		71		81		36		
CGT Relief on Disposal of Certain Land or Buildings Section 604A	CGT								
CGT Farm Restructuring Section 604B	CGT								
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT	5.0	2,100	5.7	2,400	5.5	2,400	5.5	2,400
Additional Personal Credit for Lone Parent	IT					141.6	104,100	147.1	107,500
Age Credit	IT	63.1	170,000	58.7	158,800	55.3	149,600	52.3	141,500
Age Exemption with child addition* (1)	IT	46.6	60,000	81.3	66,000	95.2	65,500	115.3	89,700
Allowable Expenses	IT	81.5	550,200	76.9	536,500	70.9	571,000	70.9	611,000
Allowance for seafarers (2)	IT	0.3	160	0.3	160	0.4	190	0.4	200
Amounts Made as Compensation for Loss of Office	IT					48.2	4,260	32.9	3,640
Approved Profit Sharing Schemes *	IT	44.7	26,700	50.8	25,700	39.0	38,200	57.1	41,300
Approved Save as You Earn Schemes (SAYE)	IT								
Approved Share Option Schemes	IT								
Approved Training Courses/Third Level Education Fees	IT	12.9	23,900	12.7	24,000	12.5	23,600	13.4	25,300
Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)	IT	2.3	1,580	2.2	1,560	2.2	1,540	2.1	1,450
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	3.8	20,600	6.1	20,800	6.0	20,900	6.0	22,300
Dependent Relative Credit	IT	2.0	18,900	1.9	18,400	1.8	18,000	1.8	18,100
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	17.2	6,710	17.3	6,690	17.5	6,780	17.7	6,790
Earned Income Credit	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Employee (PAYE) Credit	IT	3,004.1	1,660,600	3,018.8	1,668,400	2,916.3	1,613,000	2,873.0	1,591,400
Employees' Contributions To Approved Superannuation Schemes (4)	IT	580.6	618,900	548.8	602,100	552.0	592,700	560.0	606,200
Employing a Carer (2)	IT	8.2	1,880	8.1	1,910	7.9	1,900	7.4	1,780
Employment and Investment Incentive (EII) (19)	IT	28.0	1,979	25.3	1,731	20.2	1,621	18.9	1,423
Exempt Income Foster Care Payments	IT	30.8	4,440	31.8	4,200	32.4	4,235	32.6	4,396
Exempt Income RentaRoom	IT	6.9	6,460	9.3	5,710	8.3	5,730	8.0	5,250
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT								
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	454.3	556,700	452.8	534,100	387.9	467,800	424.0	469,200
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (14)	IT	454.3	556,700	N/A	N/A	40.2	22,800	40.3	22,800
Exemption of Certain Earnings of Writers, Composers and Artists	IT	10.8	2,840	5.8	2,640	5.3	2,580	4.8	2,490
Exemption of employers' contributions from employee BIK (4)	IT	559.0	342,100	520.0	314,000	497.0	313,100	515.7	311,600
Exemption of Income arising from the Provision of Childcare Services	IT	1.4	680	1.3	660	1.0	590	1.0	560
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (6)	IT					33.0		29.7	
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	145.2		108.4		92.9		70.0	
Exemption of Investment Income and Gains of Approved Superannuation Funds (4) *	IT					865.0		765.0	
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland *(17)	IT	607.6		517.6		568.2		615.8	
Exemption of Statutory Redundancy Payments (7) *	IT	19	4,330	21.1	6,880	44.6	14,090	211.2	33,072
Fisher Tax Credit	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Foreign Earnings Deduction (FED)	IT	3.2	472	1.1	144	1.0	135	0.8	108
Health Expenses (Excluding Nursing Homes)	IT	124.8	438,300	116.8	419,200	111.0	396,700	108.8	385,600
Health Expenses (Total) (2), (16), (18)	IT	155.1	444,700	145.9	421,800	138.6	399,400	134.0	388,300
Health Expenses (Nursing Homes Only) (2)	IT	30.4	6,400	29.1	6,200	25.2	5,800	25.2	5,500
Home Renovation Incentive Scheme (10)	IT	35.4	16,950	29.5	15,100	5.0	2,350	N/A	N/A
Homecarer Credit	IT	60.9	80,900	60.9	80,900	61.9	82,500	63.2	84,400
Incapacitated Child Tax Credit	IT	66.7	22,800	59.0	20,300	51.0	17,700	45.6	15,900
Interest Relief on a Loan applied in acquiring an interest or share in a partnership (2)	IT	1.9	800	3.0	1,100	15.2	2,900	15.2	3,300
Investment in Corporate Trades (BES)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Married or a Civil Partners Person's Credit (2)	IT	2,467.4	843,000	2,561.7	875,200	2,513.4	857,400	2,483.1	845,800
Medical Insurance Relief (3)	IT	325.2	1,111,300	354.9	1,111,300	575.8	1,118,400	883.9	1,197,500
Mortgage Interest Relief relating to Principal Private Residence	IT	232.4	442,500	266.4	473,890	353.0	498,000	411.2	508,119
Pension Contribution (Retirement Annuity and PRSA)	IT	216	94,400	214	93,700	210	99,800		
Personal Retirement Savings Accounts	IT							68.9	48,200
Relief for expenditure on significant buildings and gardens (2)	IT	2.2	150	2.8	150	2.1	120	2.1	110
Relief for New Shares Purchased by Employee	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Rent Tax Credit	IT	21.4	135,600	29.5	143,900	37.9	153,100	48.0	166,400
Rental Deduction for Leasing of Farm Land	IT	13.9	6,830	9.2	5,130	7.3	4,370	7.3	3,980
Rented Residential Relief Section 23 (9)	IT	N/A	N/A	10.7	852	7.3	754	8.8	840

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Retirement Annuity Premiums	IT							168.0	69,100
Retirement Relief for certain Sports Persons	IT	0.5	38	0.3	38	0.3	46	0.3	25
Revenue Job Assist allowance	IT	0.3	670	1.0	1,300	1.5	2,030	1.5	1,710
SavingsRelated Share Option Schemes *	IT	3.5	1,330	3.5	1,910	3.5	1,930	1.3	2,100
Service Charges	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Single Person Child Carer Tax Credit	IT	89.9	66,800	94.0	71,100	N/A	N/A	N/A	N/A
Single Person's Credit (2)	IT	1,899.8	1,307,100	1,882.6	1,305,500	1,809.0	1,255,300	1,778.7	1,230,000
Special Assignee Relief Programme (SARP)	IT	9.5	586	5.9	302	1.9	121	0.1	11
Special Savings Incentive Scheme	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Start your Own Business Relief (Section 472AA)	IT	15.2	3,910	5.2	1,820	0.1	140		
StartUp Refunds for Entrepreneurs (SURE)	IT	1.8	86	1.8	59	1.3	60	1.6	88
Stock Relief (for Registered Farm Partnerships) (S667C)	IT	0.10	60	0.03	30	0.1	30	0.1	30
Stock Relief (for Young Trained Farmers) (S667B)	IT	1.4	460	1.1	280	1.1	310	1.1	280
Stock Relief (General) (S666)	IT	6.1	10,690	5.2	9,100	5.2	8,950	5.2	7,720
Succession Farm Partnerships S667D	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tax Relief on "tax free" lump sums	IT			134.0		134.0		135.0	
Trade Union Subscriptions	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Widowed Person or Surviving Civil Partner Credit (2)	IT	186.1	87,800	192.1	90,900	186.9	88,700	182.3	86,600
Capital Allowances Used (Total) * (8)	IT,CT	6,217.0	341,054	2,849.0	333,850	2,559.0	319,000	1,656.0	300,700
Capital Allowances Used (Energy Efficient Capital Allowance only)	IT,CT	1.1	65	0.9	57	0.7	65	1.0	77
Donations to Approved Sporting Bodies	IT,CT	0.4	1,170	0.5	1,170	0.5	2,440	0.5	1,520
Donations to Charities and Approved Bodies'	IT,CT	38.1	148,300	27.6	124,600	45.0	135,200	46.8	138,000
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	1,263.1	31,700	1,084.4	31,000	616.3	24,300	738.6	22,900
Employee Share Ownership Trusts *	IT,CT	1.7	11,800	1.7	11,831	1.1	25,300	0.5	11,100
Investment in Films *	IT,CT	98.4	1,126	123.0	4,149	90.8	4,217	58.5	3,372
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	2,784.4	80,248	2,162.0	81,780	1,780.2	81,622	1,626.1	84,200
Donation of Heritage items	IT,CT,CAT	1.8	< 10	0.1	< 10	0.3	< 10	0.1	< 10
Donation of Heritage Property to the Irish Heritage Trust/OPW	IT,CT,CAT	0.9	< 10	0.0	0	0.0	0	0.0	0
LPT Exemptions (21)	LPT	12	47,000	12	43,000	6.0	36,000		
LPT Deferrals (21)	LPT	11	47,000	10	41,000	4.5	35,000		
Approved Sports Bodies Conveyance/Transfer/Lease of Land	Stamps	0.5	62	0.2	65	0.2	62	0.01	68
Approved voluntary body	Stamps	0.2	110	0.1	45	0.1	77	0.2	74
Certain Company Reconstructions and Amalgamations (12)	Stamps	68.4	784	88.8	993	59.0	718	111.7	995
Certain Family Farm Transfers	Stamps	0.1	25	0.2	25	0.1	20	0.01	14
Certain Leases of Farmland	Stamps								
Charities	Stamps	2.9	837	3.5	589	3.9	796	3.9	517
Commercial Woodlands	Stamps	48.8	102	12.0	108	8.4	89	8.9	64
Consanguinity	Stamps	6.8	3,064	6.9	3,973	5.3	3,207	8.3	5,109
Farm Consolidation	Stamps								
Housing Authorities and Affordable Homes Partnerships	Stamps	1.0	754	0.7	599	0.86	1,158	1.0	1,021
Intragroup Transactions (13)	Stamps	2,977.8	1,200	3,841.0	1,237	3,080.0	975	2,059.7	1,154
Miscellaneous Instruments	Stamps	0.1	40	1.3	38	0.4	22	0.01	67
Oireachtas Funds	Stamps	2.3	618	3.2	758	8.0	1,145	9.0	1,482
Pension Schemes and Charities	Stamps	1.1	35	1.3	13				
Residential Development Refund Scheme	Stamps								
Transfers Between Spouses/Civil Partners	Stamps	10.5	3,731	9.1	3,579	9.6	3,590	17.0	5,332
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	0.8	439	0.6	405	0.8	449	1.0	567
Young Trained Farmer	Stamps	5.2	989	4.7	722	3.7	714	7.9	1,157
Microbrewery excise relief	APT								
Exemption on Kerosene	MOT								
Fuel Relief Grant	MOT								
Repayment of excise duty	MOT								
Reduced Rate on MGO	MOT								
Air Navigation Services	VAT								
Donated Medical Equipment	VAT	0.7	11	0.6	17	0.6	18	0.5	11
Diplomatic Personnel	VAT	2.4	970	1.3	905	1.5	992	1.4	963
Disabled Equipment	VAT	4.0	4,932	3.0	4,322	3.8	4,613	4.0	4,821
Disabled Car Drivers	VAT	5.5	1,777	5.1	1,698	4.3	1,518	4.7	1,603
Disabled Vans Drivers	VAT	0.1	42	0.1	44	0.2	56	0.3	91
Disabled Car Passengers	VAT	14.0	3,291	12.7	3,094	10.5	2,685	10.6	2,754
Disabled Vans Passengers	VAT	0.5	119	0.3	90	0.4	92	0.6	142
Disabled Car Organisation	VAT	0.1	10					0.1	20
Disabled Vans Organisation	VAT								
European Space Agency	VAT								
Exports by Philanthropic Organisations	VAT	0.0		0.1	10	0.0	18	0.1	14
Marine Diesel	VAT	0.0	100	0.1	103	0.2	113	0.1	113
Touring Coaches	VAT	6.3	141	5.5	118	4.0	94	2.6	60
Water Rescue Craft and Equipment	VAT	0.0				0.1			
Exemptions from VRT	VRT								
Relief of VRT for leased cars	VRT								
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT								
Relief from VRT	VRT								
VRT Export Repayment Scheme	VRT								

Costs of tax expenditures (credits, allowances and reliefs)

Costs of tax expenditures (credits, allowances and reliefs)	Tax	2011 Cm	2011 Numbers	2010 Cm	2010 Numbers	2009 Cm	2009 Numbers	2008 Cm	2008 Numbers
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	73.3	454	403.2	1,180	340.6	1,370	160.9	1,046
Employers' Contributions To Approved Superannuation Schemes (4)	CT	142.0	310,400	141.0	302,900	153.0	342,200	165.0	362,700
Group Relief (15)	CT	372.5	2,318	408.8	2,503	390.5	2,507	450.3	2,430
Relief in Investment in Renewable energy	CT								
Research & Development Tax Credit	CT	261.0	1,409	223.7	1,172	216.1	900	146.0	582
Knowledge Development Box	CT								
Start Up Relief	CT	6.8	1,284	4.6	872				
Agricultural Relief	CAT	185.1	1,499						
Business Relief (11)	CAT	135.9	504						
Dwelling House Exemption	CAT	45.0	565						
Favourite Nephew Relief	CAT		102						
Entrepreneur Relief (Section 597AA)	CGT								
CGT Retirement Relief (22)	CGT								
CGT exemption on disposal of site to a child (22)	CGT								
CGT Relief on Disposal of Certain Land or Buildings Section 604A	CGT								
CGT Farm Restructuring Section 604B	CGT								
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT	5.5	2,400	5.6	2,300	6.2	2,400	6.9	2,300
Additional Personal Credit for Lone Parent	IT	144.0	104,200	141.9	95,500	174.1	103,600	197.4	116,700
Age Credit	IT	47.6	129,100	46.3	95,900	43.7	90,700	42.3	88,100
Age Exemption with child addition* (1)	IT	93.1	70,800	92.1	63,500	83.0	55,700	91.0	58,600
Allowable Expenses	IT	66.5	642,300	66.5	695,000	73.7	744,300	75.2	835,900
Allowance for seafarers (2)	IT	0.4	190	0.3	160	0.2	150	0.3	160
Amounts Made as Compensation for Loss of Office	IT	32.0	3,350	36.7	4,580	47.8	6,110	44.7	3,790
Approved Profit Sharing Schemes *	IT	25.1	34,500	41.9	62,000	37.6	62,900	99.0	111,180
Approved Save as You Earn Schemes (SAYE)	IT								
Approved Share Option Schemes	IT					0.5	370	0.1	280
Approved Training Courses/Third Level Education Fees	IT	14.5	27,600	19.4	31,700	20.6	34,700	19.9	36,000
Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)	IT	2.0	1,430	1.9	1,220	1.9	1,190	2.1	1,320
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	5.9	24,900	3.9	25,900	3.9	27,300	4.0	29,200
Dependent Relative Credit	IT	1.7	17,200	2.0	17,400	2.1	18,200	2.0	18,700
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	18.0	6,890	19.3	6,960	19.5	6,840	22.3	7,820
Earned Income Credit	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Employee (PAYE) Credit	IT	2,782.5	1,546,800	2,968.6	1,522,800	2,995.2	1,560,600	3,253.8	1,710,200
Employers' Contributions To Approved Superannuation Schemes (4)	IT	584.0	635,900	598.5	625,100	729.0	713,600	655.0	792,600
Employing a Carer (2)	IT	7.1	1,700	6.9	1,620	5.9	1,470	5.8	1,260
Employment and Investment Incentive (EII) (19)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exempt Income Foster Care Payments	IT	32.2	4,340	29.2	3,370	28.4	3,360	28.1	3,470
Exempt Income Rent a Room	IT	5.6	3,920	5.3	3,770	5.6	3,770	5.6	3,600
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT								
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	356.0	388,800	385.8	399,000	390.7	372,900	235.3	401,200
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	N/A	N/A	N/A	N/A	47.5	154,300	98.3	195,200
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (14)	IT	41.7	23,900	40.1	23,500	41.7	23,300	18.2	23,420
Exemption of Certain Earnings of Writers, Composers and Artists	IT	5.5	2,520	9.6	2,350	22.1	2,590	21.8	2,630
Exemption of employers' contributions from employee BIK (4)	IT	532.0	310,400	515.0	302,900	558.0	342,200	595.0	362,700
Exemption of Income arising from the Provision of Childcare Services	IT	0.9	510	0.8	450	0.8	470	0.8	440
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (6)	IT	31.1		35.5		40.7		35.8	
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	50.4		48.7		138.2		88.1	
Exemption of Investment Income and Gains of Approved Superannuation Funds (4) *	IT	805.0		835.0		780.0		685.0	
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland *(17)	IT	674.8		660.8		486.7		320.8	
Exemption of Statutory Redundancy Payments (7) *	IT	141.4	49,800	214.3	58,700	147.8	77,000	85.4	29,800
Fisher Tax Credit	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Foreign Earnings Deduction (FED)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Health Expenses (Excluding Nursing Homes)	IT	108.0	381,800	105.6	365,100	122.4	489,400		
Health Expenses (Total) (2), (16), (18)	IT	131.1	384,300	126.6	367,600	145.5	492,800	266.8	542,600
Health Expenses (Nursing Homes Only) (2)	IT	23.1	5,000	21.0	5,100	23.1	6,700		
Home Renovation Incentive Scheme (10)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Homecarer Credit	IT	62.6	83,400	67.8	82,100	63.9	77,500	79.5	93,100
Incapacitated Child Tax Credit	IT	41.9	14,700	39.1	13,000	38.0	12,200	39.0	12,300
Interest Relief on a Loan applied in acquiring an interest or share in a partnership (2)	IT	19.4	4,100	17.5	4,600	26.5	5,000	48.5	5,400
Investment in Corporate Trades (BES)	IT	16.8	927	24.0	1,470	25.6	1,640	55.7	3,200
Married or a Civil Partners Person's Credit (2)	IT	2,400.6	817,500	2,619.7	821,300	2,853.2	835,000	2,944.9	853,100
Medical Insurance Relief (3)	IT	737.2	1,271,600	697.9	1,268,400	589.6	1,233,900	321.0	1,322,400
Mortgage Interest Relief relating to Principal Private Residence	IT	357.3	504,700	374.6	490,900	486.3	782,700	704.6	778,100
Pension Contribution (Retirement Annuity and PRSA)	IT								
Personal Retirement Savings Accounts	IT	72.3	53,800	73.0	52,300	77.0	56,200	73.8	53,900
Relief for expenditure on significant buildings and gardens (2)	IT	3.0	150	3.9	140	4.6	150	5.9	290
Relief for New Shares Purchased by Employee	IT	0.1	70	0.2	210	0.3	250	0.3	280
Rent Tax Credit	IT	66.5	179,600	82.8	189,000	85.9	196,900	96.5	222,100
Rental Deduction for Leasing of Farm Land	IT	6.3	3,590	5.0	3,230	4.4	2,960		
Rented Residential Relief Section 23 (9)	IT	12.5	1,091	22.9	1,316	46.9	1,620	74.7	2,429

Costs of tax expenditures (credits, allowances and reliefs)

Costs of tax expenditures (credits, allowances and reliefs)	Tax	2011 Cm	2011 Numbers	2010 Cm	2010 Numbers	2009 Cm	2009 Numbers	2008 Cm	2008 Numbers
Retirement Annuity Premiums	IT	164.3	78,700	180.1	82,200	237.2	101,300	352.8	116,000
Retirement Relief for certain Sports Persons	IT	0.3	23	0.3	45	0.2	15	0.2	17
Revenue Job Assist allowance	IT	1.1	1,220	0.5	650	0.3	390	0.2	330
SavingsRelated Share Option Schemes *	IT	2.5	1,500	1.3	2,100	0.8	1,800	1.3	2,800
Service Charges	IT	26.6	462,800	26.2	448,900	26.8	452,600	27.1	455,200
Single Person Child Carer Tax Credit	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Single Person's Credit (2)	IT	1,742.2	1,206,700	1,956.3	1,238,400	2,088.2	1,316,900	2,406.8	1,503,300
Special Assignee Relief Programme (SARP)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Special Savings Incentive Scheme	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Start your Own Business Relief (Section 472AA)	IT								
StartUp Refunds for Entrepreneurs (SURE)	IT	2.0	80	1.8	54	2.9	77	1.7	56
Stock Relief (for Registered Farm Partnerships) (S667C)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Stock Relief (for Young Trained Farmers) (S667B)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Stock Relief (General) (S666)	IT	2.0		2.0		2.0		2.0	
Succession Farm Partnerships S667D	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tax Relief on "tax free" lump sums	IT			136.0		140.0		140.0	
Trade Union Subscriptions	IT	N/A	N/A	26.0	337,500	26.7	345,800	26.4	341,900
Widowed Person or Surviving Civil Partner Credit (2)	IT	170.1	80,600	178.7	78,600	184.8	81,100	184.3	81,100
Capital Allowances Used (Total) * (8)	IT,CT	1,691.4	297,000	2,262.0	290,000	2,281.6	298,800	2,019.2	270,900
Capital Allowances Used (Energy Efficient Capital Allowance only)	IT,CT	1.3	76	0.6	68	1.6	93		
Donations to Approved Sporting Bodies	IT,CT	0.5	1,620	0.5	1,540	0.7	2,100	0.3	850
Donations to Charities and Approved Bodies'	IT,CT	47.1	140,400	51.1	146,800	54.1	155,100	52.4	131,100
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	622.7	20,200	677.0	19,500	589.1	18,900	596.5	18,000
Employee Share Ownership Trusts *	IT,CT	2.3	25,200	3.3	25,300	1.3	16,400	8.4	29,200
Investment in Films *	IT,CT	45.7	2,669	65.4	3,892	42.0	2,553	32.8	3,200
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	1,649.4	82,300	N/A	N/A	N/A	N/A	N/A	N/A
Donation of Heritage items	IT,CT,CAT	1.4	< 10	0.2	< 10	0.7	< 10	4.7	< 10
Donation of Heritage Property to the Irish Heritage Trust/OPW	IT,CT,CAT	0.0	0	0.0	0	0.0	0	3.6	< 10
LPT Exemptions (21)	LPT								
LPT Deferrals (21)	LPT								
Approved Sports Bodies Conveyance/Transfer/Lease of Land	Stamps	1.0	57	1.3	47				
Approved voluntary body	Stamps	0.3	118.0	0.2	36.0				
Certain Company Reconstructions and Amalgamations (12)	Stamps	49.9	584	297.0	695				
Certain Family Farm Transfers	Stamps	0.4	17	0.1	17				
Certain Leases of Farmland	Stamps								
Charities	Stamps	11.0	599	8.9	536				
Commercial Woodlands	Stamps	10.6	76	7.6	70				
Consanguinity	Stamps	26.5	6,153	25.0	7,959				
Farm Consolidation	Stamps								
Housing Authorities and Affordable Homes Partnerships	Stamps	0.2	442	2.8	139				
Intragroup Transactions (13)	Stamps	18,057.0	1,254	2,729.0	1,273				
Miscellaneous Instruments	Stamps	0.7	87	1.5	147				
Oireachtas Funds	Stamps	11.0	898	17.0	1,055				
Pension Schemes and Charities	Stamps								
Residential Development Refund Scheme	Stamps								
Transfers Between Spouses/Civil Partners	Stamps	36.0	6,141	45.0	5,509				
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	1.6	513	2.6	475				
Young Trained Farmer	Stamps	12.9	848	21.5	1,150				
Microbrewery excise relief	APT								
Exemption on Kerosene	MOT								
Fuel Relief Grant	MOT								
Repayment of excise duty	MOT								
Reduced Rate on MGO	MOT								
Air Navigation Services	VAT								
Donated Medical Equipment	VAT								
Diplomatic Personnel	VAT								
Disabled Equipment	VAT								
Disabled Car Drivers	VAT								
Disabled Vans Drivers	VAT								
Disabled Car Passengers	VAT								
Disabled Vans Passengers	VAT								
Disabled Car Organisation	VAT								
Disabled Vans Organisation	VAT								
European Space Agency	VAT								
Exports by Philanthropic Organisations	VAT								
Marine Diesel	VAT								
Touring Coaches	VAT								
Water Rescue Craft and Equipment	VAT								
Exemptions from VRT	VRT								
Relief of VRT for leased cars	VRT								
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT								
Relief from VRT	VRT								
VRT Export Repayment Scheme	VRT								

Costs of tax expenditures (credits, allowances and reliefs)

Costs of tax expenditures (credits, allowances and reliefs)	Tax	2007 Cm	2007 Numbers	2006 Cm	2006 Numbers	2005 Cm	2005 Numbers	2004 Cm	2004 Numbers
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	406.9	2,667	384.1	2,831	396.0	3,034	364.1	3,360
Employers' Contributions To Approved Superannuation Schemes (4)	CT	120.0	363,100	120.0	363,100	90.0	296,700		
Group Relief (15)	CT	254.1	1,936	255.6	1,592	421.6	1,578	207.6	1,472
Relief in Investment in Renewable energy	CT								
Research & Development Tax Credit	CT	165.6	479	74.7	141	65.2	135	70.5	73
Knowledge Development Box	CT								
Start Up Relief	CT								
Agricultural Relief	CAT								
Business Relief (11)	CAT								
Dwelling House Exemption	CAT								
Favourite Nephew Relief	CAT								
Entrepreneur Relief (Section 597AA)	CGT								
CGT Retirement Relief (22)	CGT								
CGT exemption on disposal of site to a child (22)	CGT								
CGT Relief on Disposal of Certain Land or Buildings Section 604A	CGT								
CGT Farm Restructuring Section 604B	CGT								
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT	6.6	2,400	4.9	2,300	4.3	2,400	4.0	2,500
Additional Personal Credit for Lone Parent	IT	199.0	122,200	186.1	123,100	194.1	124,900	150.8	101,700
Age Credit	IT	33.7	82,900	28.3	76,700	20.6	68,800	19.4	65,100
Age Exemption with child addition* (1)	IT	76.0	52,300	62.0	50,900	62.0	50,600	58.9	54,400
Allowable Expenses	IT	69.8	894,400	71.2	960,400	65.0	908,800	122.1	867,300
Allowance for seafarers (2)	IT	0.3	170	0.3	170	0.4	200	0.4	230
Amounts Made as Compensation for Loss of Office	IT	27.8	3,020	20.2	2,050	11.1	1,480	12.2	1,420
Approved Profit Sharing Schemes *	IT	107.6	98,870	87.8	87,500	55.8	55,000	43.5	47,400
Approved Save as You Earn Schemes (SAYE)	IT								
Approved Share Option Schemes	IT	3.0	1,000	3.4	1,400	0.4	464	0.3	91.0
Approved Training Courses/Third Level Education Fees	IT	18.1	34,500	15.7	30,800	14.3	29,900	11.1	26,600
Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)	IT	0.0	0	1.2	880	0.8	890	0.7	830
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	3.6	26,300	3.1	23,000	3.2	21,600	2.5	21,300
Dependent Relative Credit	IT	1.8	17,600	1.4	15,500	1.0	15,200	1.0	15,650
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	20.5	7,220	20.2	7,640	18.9	6,100	17.1	6,000
Earned Income Credit	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Employee (PAYE) Credit	IT	3,153.1	1,732,000	2,522.0	1,626,700	2,030.8	1,493,300	1,512.7	1,372,400
Employers' Contributions To Approved Superannuation Schemes (4)	IT	543.3	693,100	543.3	693,100	423.5	565,200	N/A	N/A
Employing a Carer (2)	IT	4.6	1,070	2.8	820	1.8	660	1.3	870
Employment and Investment Incentive (EII) (19)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exempt Income Foster Care Payments	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exempt Income Rent a Room	IT	4.7	3,180	3.9	3,560	3.3	2,820	2.7	2,300
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT					0.1	900	0.1	1,000
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	355.0	347,760	377.4	375,300	366.6	373,500	404.9	344,200
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	84.3	193,200	64.9	192,000	N/A	N/A	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (14)	IT	15.2	20,940	12.2	14,900	9.6	10,800	9.7	10,400
Exemption of Certain Earnings of Writers, Composers and Artists	IT	27.4	2,650	65.9	2,890	34.8	2,220	32.1	1,970
Exemption of employers' contributions from employee BIK (4)	IT	510.0	363,100	510.0	363,100	370.0	296,700	N/A	N/A
Exemption of Income arising from the Provision of Childcare Services	IT	0.7	400	0.3	230	N/A	N/A	N/A	N/A
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (6)	IT	30.3		35.0		19.8		19.3	
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	130.3		216.3		129.5		150.1	
Exemption of Investment Income and Gains of Approved Superannuation Funds (4) *	IT	1,200.0		1,200.0		1,050.0		900.0	
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland *(17)	IT	240.8		197.0		169.3		199.7	
Exemption of Statutory Redundancy Payments (7) *	IT	87.6	25,000	77.7	22,100	72.8	22,000	76.9	25,000
Fisher Tax Credit	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Foreign Earnings Deduction (FED)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Health Expenses (Excluding Nursing Homes)	IT								
Health Expenses (Total) (2), (16), (18)	IT	225.7	496,300	167.2	348,800	134.0	260,700	109.6	218,100
Health Expenses (Nursing Homes Only) (2)	IT								
Home Renovation Incentive Scheme (10)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Homecarer Credit	IT	68.5	92,200	61.8	85,000	63.9	87,900	75.1	103,600
Incapacitated Child Tax Credit	IT	31.4	12,000	16.0	11,000	10.3	10,400	5.0	9,800
Interest Relief on a Loan applied in acquiring an interest or share in a partnership (2)	IT	46.9	5,300	31.1	4,900	22.2	4,800	19.6	5,500
Investment in Corporate Trades (BES)	IT	17.5	1,900	21.4	2,000	16.1	1,650	21.1	2,600
Married or a Civil Partners Person's Credit (2)	IT	2,776.7	834,900	2,396.9	777,700	2,268.9	756,500	2,015.5	698,200
Medical Insurance Relief (3)	IT	300.3	1,195,300	260.5	1,134,800	229.6	1,073,400	218.2	941,300
Mortgage Interest Relief relating to Principal Private Residence	IT	542.7	720,000	351.6	668,400	279.0	587,800	231.5	477,400
Pension Contribution (Retirement Annuity and PRSA)	IT								
Personal Retirement Savings Accounts	IT	61.1	46,600	56.4	45,200	42.2	32,900	13.7	6,300
Relief for expenditure on significant buildings and gardens (2)	IT	5.0	210	6.2	180	3.3	84	2.5	66
Relief for New Shares Purchased by Employee	IT	0.3	300	0.2	184	N/A	N/A	N/A	N/A
Rent Tax Credit	IT	82.1	206,000	64.0	171,800	48.1	144,500	33.0	118,500
Rental Deduction for Leasing of Farm Land	IT								
Rented Residential Relief Section 23 (9)	IT	133.6	2,920	252.4	4,132	239.7	4,126	182.2	3,578

Costs of tax expenditures (credits, allowances and reliefs)

Costs of tax expenditures (credits, allowances and reliefs)	Tax	2007 Cm	2007 Numbers	2006 Cm	2006 Numbers	2005 Cm	2005 Numbers	2004 Cm	2004 Numbers
Retirement Annuity Premiums	IT	407.9	121,300	435.9	125,900	357.7	121,200	318.9	115,000
Retirement Relief for certain Sports Persons	IT	0.2	20	0.2	32	0.3	42	0.2	41
Revenue Job Assist allowance	IT	0.3	360	0.3	360	0.4	550	0.4	550
SavingsRelated Share Option Schemes *	IT	11.9		2.8		6.2		1.7	
Service Charges	IT	59.4	413,100	21.4	363,900	17.2	304,700	12.7	229,600
Single Person Child Carer Tax Credit	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Single Person's Credit (2)	IT	2,392.0	1,552,800	2,137.2	1,494,700	1,854.3	1,330,100	1,655.1	1,228,300
Special Assignee Relief Programme (SARP)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Special Savings Incentive Scheme	IT	438.9	718,570	438.9	718,570	597.4	1,083,600	548.0	1,094,300
Start your Own Business Relief (Section 472AA)	IT								
StartUp Refunds for Entrepreneurs (SURE)	IT	2.3	63	1.2	42	1.3	42	2.7	106
Stock Relief (for Registered Farm Partnerships) (S667C)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Stock Relief (for Young Trained Farmers) (S667B)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Stock Relief (General) (S666)	IT	2.0		2.0		2.0		1.9	
Succession Farm Partnerships S667D	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tax Relief on "tax free" lump sums	IT	130.0		130.0		120.0			
Trade Union Subscriptions	IT	20.7	316,300	19.2	294,300	11.8	272,100	10.7	248,300
Widowed Person or Surviving Civil Partner Credit (2)	IT	171.3	79,500	155.2	78,400	132.2	71,500	125.7	73,400
Capital Allowances Used (Total) * (8)	IT,CT	2,019.2	270,900	2,036.3	260,700	1,877.5	266,200	1,683.6	272,300
Capital Allowances Used (Energy Efficient Capital Allowance only)	IT,CT								
Donations to Approved Sporting Bodies	IT,CT	0.4	700	0.3	580	0.2	430	0.2	380
Donations to Charities and Approved Bodies'	IT,CT	47.6	110,700	49.5	107,100	34.0	63,800	25.9	42,900
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	610.8	17,600	590.0	15,400	439.1	13,200	434.4	11,200
Employee Share Ownership Trusts *	IT,CT	4.7	25,900	6.2	16,200	1.7	16,800	0.1	234.0
Investment in Films *	IT,CT	31.1	3,000	36.4	3,500	15.7	1,500	19.5	1,900
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
Donation of Heritage items	IT,CT,CAT	5.3	< 10	5.7	< 10	5.8	< 10	5.2	< 10
Donation of Heritage Property to the Irish Heritage Trust/OPW	IT,CT,CAT	1.9	< 10	0.0	0	0.0	0	0.0	0
LPT Exemptions (21)	LPT								
LPT Deferrals (21)	LPT								
Approved Sports Bodies Conveyance/Transfer/Lease of Land	Stamps								
Approved voluntary body	Stamps								
Certain Company Reconstructions and Amalgamations (12)	Stamps								
Certain Family Farm Transfers	Stamps								
Certain Leases of Farmland	Stamps								
Charities	Stamps								
Commercial Woodlands	Stamps								
Consanguinity	Stamps								
Farm Consolidation	Stamps								
Housing Authorities and Affordable Homes Partnerships	Stamps								
Intragroup Transactions (13)	Stamps								
Miscellaneous Instruments	Stamps								
Oireachtas Funds	Stamps								
Pension Schemes and Charities	Stamps								
Residential Development Refund Scheme	Stamps								
Transfers Between Spouses/Civil Partners	Stamps								
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps								
Young Trained Farmer	Stamps								
Microbrewery excise relief	APT								
Exemption on Kerosene	MOT								
Fuel Relief Grant	MOT								
Repayment of excise duty	MOT								
Reduced Rate on MGO	MOT								
Air Navigation Services	VAT								
Donated Medical Equipment	VAT								
Diplomatic Personnel	VAT								
Disabled Equipment	VAT								
Disabled Car Drivers	VAT								
Disabled Vans Drivers	VAT								
Disabled Car Passengers	VAT								
Disabled Vans Passengers	VAT								
Disabled Car Organisation	VAT								
Disabled Vans Organisation	VAT								
European Space Agency	VAT								
Exports by Philanthropic Organisations	VAT								
Marine Diesel	VAT								
Touring Coaches	VAT								
Water Rescue Craft and Equipment	VAT								
Exemptions from VRT	VRT								
Relief of VRT for leased cars	VRT								
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT								
Relief from VRT	VRT								
VRT Export Repayment Scheme	VRT								