

Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2022 €m	2022 Numbers	2021 €m	2021 Numbers	2020 €m	2020 Numbers	2019 €m	2019 Numbers	2018 €m	2018 Numbers
Acceleration of wear and tear allowances for farm safety equipment	IT			0.0	20	N	N	N	N	N	N
Age Exemption with child addition* (1)	IT							90.2	112,800	76.7	84,200
Age Tax Credit	IT			98.7	268,200	96.8	263,400	90.2	245,400	77.5	209,900
Approved Profit Sharing Schemes * (2)	IT			65.1	40,600	64.8	38,600	49.4	32,300	55.2	34,800
Blind Person's Credit (incl. Guide Dog Allowance)	IT			2.4	1,790	2.5	1,800	2.4	1,800	2.3	1,700
Certain profits of micro-generation of electricity	IT			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			15.8	41,400	3.9	33,900	3.5	30,000	2.7	24,300
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT							18.0	7,230	16.6	7,530
Employing a Carer	IT			7.9	1,580	7.0	1,680	6.4	1,630	6.6	1,600
Employment Investment Scheme (EII) (3)	IT									14.5	1,137
Exemption in respect of electricity costs emergency benefit payment	IT			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
Exemption of employers' contributions from employee BIK	IT					774.1	474,500	721.5	424,000	658.3	413,000
Exemption of investment income and gains of approved superannuation funds	IT			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Farming: accelerated allowances for capital expenditure on slurry storage	IT	N	N	N	N	N	N	N	N	N	N
Fisher tax credit	IT			1.2	1,030	0.8	720	0.9	790	1.0	880
Foreign Earnings Deduction	IT			1.4	182	1.3	230	4.9	676	5.4	817
General Stock Relief	IT			9.5	13,880	7.3	12,350	5.6	9,490	4.9	9,090
Health Expenses (Total) (4) (5)	IT			208.2	571,800	181.4	541,900	206.2	572,200	190.1	527,100
Health Expenses (Excluding Nursing Homes)	IT			172.0	567,900	145.8	538,000	169.0	568,200	155.5	522,800
Health Expenses (Nursing Homes Only)	IT			36.2	7,000	35.6	7,100	37.2	8,000	34.7	7,700
Help to Buy scheme (6)	IT	181.0	6,898	190.5	7,617	120.4	6,111	101.1	6,595	73.5	4,986
Home Carer's Tax Credit	IT			106.3	75,400	112.2	79,900	115.5	87,600	90.0	83,100
Incapacitated Child Tax Credit	IT			118.3	37,900	111.1	36,000	105.8	34,800	92.7	30,700
Key Employee Engagement Programme (KEEP) (7)	IT			0.5	43	0.2	45	0.1	<10	N	N
Living City Initiative (8) (21)	IT			0.5	50	0.4	59	0.5	60	0.2	29
Medical Insurance Relief (9)	IT			390.8	1,350,987	376.9	1,289,281	355.2	1,314,700	355.7	1,258,100
Pension Contributions (Total Taxpayer Contributions) (10)	IT					1154.0	801,700	1111.0	802,100	N/A	N/A
Pre-letting expenditure in respect of vacant premises * (2)	IT			0.8	1,009	0.8	1,012	0.8	1,031	0.7	1,101
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
Relief for increase in carbon tax on farm diesel	IT			0.2	5,820	N/A	N/A	N/A	N/A	N/A	N/A
Remote Working Relief	IT					6.7	116,700	N	N	N	N
Rent tax credit	IT			C	C	C	C	C	C	C	C
Save As You Earn (SAYE)	IT			5.6	1,700	2.6	1,200	1.3	1,200	1.3	1,100
Sea-going naval personnel	IT			0.4	260	0.3	250	N	N	N	N
Single Person Child Carer Credit	IT			112.2	77,000	112.2	77,100	109.9	77,100	99.1	70,500
Special Assignee Relief Programme (SARP)	IT					36.6	1,659	38.2	1,574	42.4	1,481
Start-Up Relief for Entrepreneurs (SURE)	IT			0.7	36	1.0	46	0.7	31	0.8	39
Stock Relief for Registered Farm Partnerships	IT			0.4	360	0.3	250	0.4	230	0.3	210
Stock Relief for Young Trained Farmer	IT			1.7	460	1.2	410	0.9	310	1.2	420
Succession Farm Partnerships	IT			1.0	460	0.9	410	0.8	350	0.6	290
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
Accelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment	IT,CT			0.1	58	0.1	42	0.1	57	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment	IT,CT			0.2	70	0.3	66	0.2	70	N	N
Donations to approved bodies	IT,CT,Stamps			47.8	189,600	43.2	181,200	42.5	178,500	43.5	182,400
Employers' contributions to approved superannuation schemes	IT,CT					254.2	474,500	234.0	424,000	173.2	413,000
Employment Share Ownership Trusts	IT,CT			0.1	12,400	0.1	11,800	0.1	11,800	0.1	11,900
Film Relief	IT,CT			88.6	50	149.0	68	57.6	42	142.9	77
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
Accelerated Capital Allowance scheme for Energy Efficient Equipment	IT,CT			7.0	1,308	8.5	984	4.5	1,012	3.7	776
Corporation Tax Relief for start-up Relief companies	CT			7.2	1,398	6.4	1,258	6.2	1,199	6.0	1,171
Knowledge Development Box (KDB)	CT			14.2	14	16.3	17	13.7	20	10.3	15
Research & Development (R&D) Tax Credit	CT			753.0	1,629	658.0	1,616	626.0	1,601	355.0	1,303
Tax Credit for Digital Games	CT			N	N	N	N	N	N	N	N
CAT agricultural relief	CAT	205.7	1,612	199.7	1,781	170.0	1,598	158.6	1,413	165.5	1,463
CAT business relief	CAT	198.1	767	148.9	729	185.5	603	200.4	648	189.9	643
CAT exemption of heritage property	CAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Favourite Niece/Nephew Relief	CAT	2.6	115	2.8	130	2.5	107	3.2	130	N/A	96
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			142.9	1,204	93.2	924	93.9	972	92.4	875
CGT exemption on disposal of site to a child (11)	CGT			N/A	165	N/A	127	N/A	173	N/A	104

Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2022 €m	2022 Numbers	2021 €m	2021 Numbers	2020 €m	2020 Numbers	2019 €m	2019 Numbers	2018 €m	2018 Numbers
CGT Farm Restructuring Relief	CGT			0.9	33	0.9	13	0.8	18	0.6	17
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 venture fund managers	CGT			<10	<10	<10	<10	<10	<10	<10	<10
CGT relief on certain disposals of land or buildings	CGT			135.0	1,018	233.0	799	177.0	890	113.0	632
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	1,861	N/A	1,691	N/A	1,604	N/A	1,400
Approved Sports Bodies - conveyance/ transfer/lease of land	Stamps	0.5	66	N/A	N/A	0.5	80	0.5	66	0.5	94
Approved voluntary body	Stamps	2.5	338	2.2	519	2.9	710	4.1	907	2.7	652
Certain family farm transfers	Stamps	0.6	28	0.3	32	0.2	17	0.4	24	0.3	18
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	<10	<10	<10	<10	<10	<10	<10	<10	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
Charities – conveyance/ transfer/lease of land	Stamps	28.0	1,322	20.5	1,376	16.1	1,317	13.0	1,763	9.6	1,471
Commercial woodland – duty not chargeable on the value of the trees growing on the land	Stamps	42.0	257	37.2	255	37.5	254	77.0	189	66.0	190
Consanguinity relief	Stamps	52.5	1,947	49.4	2,221	51.2	2,182	29.0	1,780	22.0	1,647
Enterprise Securities Market	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	1.2	110	1.3	111	1.2	105	0.6	90	0.3	45
Foreign immovable property	Stamps	0.0	0	<10	<10	0.0	0	0.0	0	<10	<10
Houses acquired from industrial and provident societies	Stamps	N/A	N/A	N/A	N/A	<10	<10	N/A	N/A	N/A	N/A
Housing Authorities and Affordable Homes Partnership	Stamps	5.7	1,665	5.2	1,484	4.9	1,873	7.6	2,892	6.3	2,368
Intellectual Property	Stamps	<10	<10	2.5	14	0.0	0	<10	<10	<10	<10
Licences and leases granted under Petroleum and Other Mineral Development Act, 1960, etc.	Stamps	0.0	0	<10	<10	0.0	0	0.0	0	0.0	0
Miscellaneous instruments	Stamps	0.7	43	0.7	31	0.2	40	2.3	31	2.6	42
Pension schemes and charities	Stamps	0.4	241	0.6	102	0.5	80	0.2	79	0.1	50
Relief for certain leases of farmland	Stamps	0.2	643	0.3	538	0.2	325	0.1	272	0.0	23
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
Residential Development Refund Scheme	Stamps	20.4	1,376	20.4	1,489	14.3	1,287	9.5	954	1.2	166
Single Farm Payment entitlement	Stamps	<10	<10	0.0	0	0.0	0	<10	<10	<10	<10
Young Trained Farmer Relief	Stamps	15.0	1,212	15.0	1,278	11.9	1,152	14.6	1,128	16.8	1,056
LPT Deferrals (12)	LPT	2.9	13,281	10.0	40,700	8.9	45,800	10.7	50,000	9.9	58,000
LPT Exemptions (13)	LPT	5.4	20,261	14.0	49,000	14.3	49,100	13.5	49,000	12.7	49,000
VHT Exemptions	VHT			N	N	N	N	N	N	N	N
Repayment of Excise Duty/Microbrewery Excise Relief	APT	6.9	86	6.6	81	5.8	85	6.1	85	5.8	90
Commercial Sea Navigation	MOT	15.9	N/A	20.9	N/A	16.6	N/A	13.3	N/A	13.1	N/A
Diesel Rebate Scheme	MOT	35.7	1,942	10.3	1,006	8.3	855	10.3	830	3.5	713
Excise Rate on Auto-diesel	MOT	273.9	N/A	390.0	N/A	366.1	N/A	422.8	N/A	414.8	N/A
Excise Rate on Fuel Oil	MOT	14.0	N/A	20.9	N/A	24.9	N/A	24.7	N/A	27.1	N/A
Excise Rate on Kerosene	MOT	408.9	N/A	599.6	N/A	680.9	N/A	578.7	N/A	622.5	N/A
Horticulture Excise Duty Repayment	MOT	0.0	N/A	0.1	N/A	0.1	N/A	0.1	N/A	0.1	N/A
Reduced Rate on Marked Gas Oil (MGO)	MOT	397.3	N/A	522.0	N/A	488.3	N/A	473.0	N/A	454.9	N/A
Charities VAT Compensation Scheme	VAT	5.0	680	5.0	708	5.0	890	5.0	1,106		
Disabled Drivers & Passengers Scheme	VAT	29.1	5,751	27.1	5,453	25.3	5,650	26.7	6,419	27.5	6,250
of which: Disabled Drivers	VAT	6.4	1,671	6.1	1,713	6.3	1,764	6.5	1,985	7.1	2,042
of which: Disabled Car Organisation	VAT	0.8	226	0.9	79	0.7	142	0.5	110	0.2	51
of which: Disabled Car Passengers	VAT	21.9	3,854	20.1	3,661	18.3	3,744	19.7	4,324	20.2	4,157
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	7.3	6,938	5.6	6,314	5.1	5,935	5.5	6,268	5.0	5,804
Donated Medical Equipment	VAT	0.5	19	1.2	21	0.5	16	0.5	24	0.6	23
Exports by Philanthropic Organisations	VAT	0.0	<10	0.0	<10	0.0	<10	0.0	<10	0.0	<10
Farm construction	VAT	86.8	35,649	82.0	36,245	80.5	37,465	83.5	36,942	75.3	21,765
Marine Diesel Scheme	VAT	0.0	0	0.0	<10	0.0	<10	0.0	30	0.0	32
Touring Coaches	VAT	6.0	106	0.8	31	4.2	92	8.3	162	8.5	214
Water Rescue Craft and Equipment	VAT	0.0	<10	0.0	<10	0.1	<10	0.0	<10	0.0	<10
Exemptions from VRT	VRT	21.2	3,632	19.8	3,891	9.1	2,650	11.1	3,380	10.3	3,229
Relief from VRT (electric and hybrid vehicles)	VRT	18.8	8,062	17.9	7,471	39.2	15,627	47.9	24,112	27.9	15,712
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT	37.0	5,751	35.0	5,489	31.9	5,622	35.4	6,374	33.0	6,420
VRT Export Repayment Scheme	VRT	2.4	279	2.2	374	3.3	603	5.0	979	6.0	1,271
Cost of Tax Expenditures (Ceased)	Tax	2022 €m	2022 Numbers	2021 €m	2021 Numbers	2020 €m	2020 Numbers	2019 €m	2019 Numbers	2018 €m	2018 Numbers
Mortgage Interest Relief on Certain Home Loans	IT	C	C	C	C	27.4	359,900	58.6	381,800	107.3	400,000

Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2017 €m	2017 Numbers	2016 €m	2016 Numbers	2015 €m	2015 Numbers	2014 €m	2014 Numbers	2013 €m	2013 Numbers
Acceleration of wear and tear allowances for farm safety equipment	IT	N	N	N	N	N	N	N	N	N	N
Age Exemption with child addition* (1)	IT	75.3	80,500	78.2	78,400	46.6	60,000	81.3	66,000	95.2	65,500
Age Tax Credit	IT	72.1	195,500	66.6	180,700	63.1	170,000	58.7	158,800	55.3	149,600
Approved Profit Sharing Schemes * (2)	IT	46.0	31,100	66.2	41,500	44.7	26,700	50.8	25,700	39.0	38,200
Blind Person's Credit (incl. Guide Dog Allowance)	IT	2.2	1,630	2.2	1,600	2.3	1,580	2.2	1,560	2.2	1,540
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	2.2	21,000	2.4	23,900	2.0	18,900	1.9	18,400	1.8	18,000
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	18.9	7,900	17.1	6,870	17.2	6,710	17.3	6,690	17.5	6,780
Employing a Carer	IT	7.0	1,650	7.8	1,850	8.2	1,880	8.1	1,910	7.9	1,900
Employment Investment Scheme (EII) (3)	IT	18.6	1,538	31.0	2,260	28.0	1,979	25.3	1,731	20.2	1,621
Exemption in respect of electricity costs emergency benefit payment	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
Exemption of employers' contributions from employee BIK	IT	607.3	366,700	601.9	345,500	559.0	342,100	520.0	314,000	497.0	313,100
Exemption of investment income and gains of approved superannuation funds	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Farming: accelerated allowances for capital expenditure on slurry storage	IT	N	N	N	N	N	N	N	N	N	N
Fisher tax credit	IT	0.7	620	N	N	N	N	N	N	N	N
Foreign Earnings Deduction	IT	3.9	591	3.5	413	3.2	472	1.1	144	1.0	135
General Stock Relief	IT	6.3	10,130	6.4	11,020	6.1	10,690	5.2	9,100	5.2	8,950
Health Expenses (Total) (4) (5)	IT	172.5	486,200	164.2	458,500	155.1	444,700	145.9	421,800	138.6	399,400
Health Expenses (Excluding Nursing Homes)	IT	141.4	482,200	131.4	454,700	124.8	438,300	116.8	419,200	111.0	396,700
Health Expenses (Nursing Homes Only)	IT	31.0	7,100	32.8	6,800	30.4	6,400	29.1	6,200	25.2	5,800
Help to Buy scheme (6)	IT	69.4	4,851	N/A	N/A	N	N	N	N	N	N
Home Carer's Tax Credit	IT	83.5	83,800	77.9	85,900	60.9	80,900	60.9	80,900	61.9	82,500
Incapacitated Child Tax Credit	IT	82.1	27,700	75.5	25,000	66.7	22,800	59.0	20,300	51.0	17,700
Key Employee Engagement Programme (KEEP) (7)	IT	N	N	N	N	N	N	N	N	N	N
Living City Initiative (8) (21)	IT	0.2	23	0.2	15	0.2	13	0.1	N/A	0/0	N/A
Medical Insurance Relief (9)	IT	350.0	1,271,400	329.0	1,189,200	325.2	1,111,300	354.9	1,111,300	575.8	1,118,400
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
Pre-letting expenditure in respect of vacant premises * (2)	IT	0.3	677	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	6.3	117,100	13.7	126,300	21.4	135,600	29.5	143,900	37.9	153,100
Save As You Earn (SAYE)	IT	2.3	1,620	1.9	1,420	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	93.9	67,400	90.3	65,700	89.9	66,800	94.0	71,100	N	N
Special Assignee Relief Programme (SARP)	IT	28.1	1,084	18.1	793	9.5	586	5.9	302	1.9	121
Start-Up Relief for Entrepreneurs (SURE)	IT	1.6	64	1.9	80	1.8	86	1.8	59	1.3	60
Stock Relief for Registered Farm Partnerships	IT	0.6	370	0.5	360	0.1	60	0.0	30	0.1	30
Stock Relief for Young Trained Farmer	IT	1.5	530	1.4	500	1.4	460	1.1	280	1.1	310
Succession Farm Partnerships	IT	0.4	175	N	N	N	N	N	N	N	N
Tax Relief on "tax free" retirement lump sums	IT	N/A	N/A	N/A	N/A	N/A	N/A	134.0	N/A	134.0	N/A
Accelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment	IT,CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment	IT,CT	N	N	N	N	N	N	N	N	N	N
Donations to approved bodies	IT,CT,Stamps	43.3	175,400	37.7	170,500	38.1	148,300	27.6	124,600	45.0	135,200
Employers' contributions to approved superannuation schemes	IT,CT	159.8	366,700	158.4	345,500	147.0	342,100	138.0	314,000	132.0	313,100
Employment Share Ownership Trusts	IT,CT	0.2	10,600	0.6	10,700	1.7	11,800	1.7	11,831	1.1	25,300
Film Relief	IT,CT	45.7	38	93.0	61	98.4	1,126	123.0	4,149	90.8	4,217
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
Accelerated Capital Allowance scheme for Energy Efficient Equipment	IT,CT	3.1	317	0.9	71	1.1	65	0.9	57	0.7	65
Corporation Tax Relief for start-up Relief companies	CT	5.8	1,071	5.7	1,051	4.8	936	4.7	977	4.9	1,038
Knowledge Development Box (KDB)	CT	12.2	16	6.1	10	N/A	N/A	N/A	N/A	N/A	N/A
Research & Development (R&D) Tax Credit	CT	448.0	1,505	670.0	1,506	707.9	1,535	553.3	1,570	421.4	1,576
Tax Credit for Digital Games	CT	N	N	N	N	N	N	N	N	N	N
CAT agricultural relief	CAT	140.5	1,472	114.6	1,263	215.0	2,024	164.4	1,581	163.4	1,594
CAT business relief	CAT	102.5	584	85.1	483	86.9	461	139.7	495	135.2	440
CAT exemption of heritage property	CAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Favourite Niece/Nephew Relief	CAT	N/A	115	N/A	83	N/A	133	N/A	114	N/A	90
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	81.8	875	20.4	406	N	N	N	N	N	N
CGT exemption on disposal of site to a child (11)	CGT	N/A	95	N/A	84	N/A	71	N/A	81	N/A	36

Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2017 €m	2017 Numbers	2016 €m	2016 Numbers	2015 €m	2015 Numbers	2014 €m	2014 Numbers	2013 €m	2013 Numbers
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 venture fund managers	CGT	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10
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	1,421	N/A	1,357	N/A	1,229	N/A	1,318	N/A	1,023
Approved Sports Bodies - conveyance/ transfer/lease of land	Stamps	0.1	71	0.5	62	0.5	62	0.2	65	0.2	62
Approved voluntary body	Stamps	0.8	366	0.2	105	0.2	110	0.1	45	0.1	77
Certain family farm transfers	Stamps	0.2	19	0.2	18	0.1	25	0.2	25	0.1	20
Certain financial services instruments	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	<10	<10
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	<10	<10	<10	<10	N/A	N/A	<10	<10	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
Charities – conveyance/ transfer/lease of land	Stamps	6.3	1,350	4.6	1,159	2.9	837	3.5	589	3.9	796
Commercial woodland – duty not chargeable on the value of the trees growing on the land	Stamps	39.4	193	34.0	124	48.8	102	12.0	108	8.4	89
Consanguinity relief	Stamps	3.8	1,018	2.9	1,406	6.8	3,064	6.9	3,973	5.3	3,207
Enterprise Securities Market	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	0.0	0	<10	<10	0.0	0	0.0	0	0.0	0
Foreign immovable property	Stamps	0.0	0	0.0	0	<10	<10	0.0	0	0.0	0
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	2.5	1,499	3.1	1,212	1.0	754	0.7	599	0.9	1,158
Intellectual Property	Stamps	<10	<10	<10	<10	10.3	10	<10	<10	<10	<10
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	11	<10	<10
Miscellaneous instruments	Stamps	0.2	36	0.2	40	0.1	40	1.3	38	0.4	22
Pension schemes and charities	Stamps	1.1	31	1.2	18	1.1	35	1.3	13	<10	<10
Relief for certain leases of farmland	Stamps	N	N	N	N	N	N	N	N	N	N
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
Residential Development Refund Scheme	Stamps	N	N	N	N	N	N	N	N	N	N
Single Farm Payment entitlement	Stamps	0.0	0	<10	<10	<10	<10	<10	<10	<10	<10
Young Trained Farmer Relief	Stamps	7.8	845	4.6	731	5.2	989	4.7	722	3.7	714
LPT Deferrals (12)	LPT	10.5	62,000	12.0	48,000	10.5	47,000	10.0	41,000	4.5	35,000
LPT Exemptions (13)	LPT	12.5	48,000	12.0	47,000	12.0	47,000	12.0	43,000	6.0	36,000
VHT Exemptions	VHT	N	N	N	N	N	N	N	N	N	N
Repayment of Excise Duty/Microbrewery Excise Relief	APT	5.7	86	4.1	71	N/A	N/A	N/A	N/A	N/A	N/A
Commercial Sea Navigation	MOT	11.6	N/A	12.3	N/A	10.8	N/A	11.4	N/A	9.9	N/A
Diesel Rebate Scheme	MOT	1.3	442	0.6	624	9.7	1,780	26.4	7,450	1.1	204
Excise Rate on Auto-diesel	MOT	380.3	N/A	384.1	N/A	356.6	N/A	322.3	N/A	309.2	N/A
Excise Rate on Fuel Oil	MOT	31.8	N/A	31.3	N/A	32.0	N/A	35.6	N/A	38.7	N/A
Excise Rate on Kerosene	MOT	589.9	N/A	568.7	N/A	548.3	N/A	463.4	N/A	490.2	N/A
Horticulture Excise Duty Repayment	MOT	0.1	N/A	0.1	N/A	0.1	N/A	0.1	N/A	0.1	N/A
Reduced Rate on Marked Gas Oil (MGO)	MOT	405.7	N/A	400.4	N/A	389.2	N/A	375.5	N/A	443.4	N/A
Charities VAT Compensation Scheme	VAT										
Disabled Drivers & Passengers Scheme	VAT	24.7	6,183	25.8	6,562	20.1	5,239	18.3	4,926	15.4	4,351
of which: Disabled Drivers	VAT	6.7	2,027	7.0	2,182	5.5	1,777	5.1	1,698	4.3	1,518
of which: Disabled Car Organisation	VAT	0.1	32	0.1	24	0.1	10	N/A	N/A	N/A	N/A
of which: Disabled Car Passengers	VAT	17.7	4,064	18.2	4,255	14.0	3,291	12.7	3,094	10.5	2,685
of which: Disabled Vans Drivers	VAT	0.0	15	0.1	24	0.1	42	0.1	44	0.2	56
of which: Disabled Vans Organisation	VAT	N/A	N/A	0.1	18	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Vans Passengers	VAT	0.2	45	0.3	59	0.5	119	0.3	90	0.4	92
Disabled Equipment	VAT	4.8	5,779	4.2	5,068	4.0	4,932	3.0	4,322	3.8	4,613
Donated Medical Equipment	VAT	0.6	19	0.9	<10	0.7	11	0.6	17	0.6	18
Exports by Philanthropic Organisations	VAT	0.0	<10	0.1	14	0.0	<10	0.1	10	0.0	18
Farm construction	VAT	59.1	20,366	55.6	22,832	54.4	20,934	50.4	21,014	50.1	21,893
Marine Diesel Scheme	VAT	0.1	71	0.1	79	0.0	100	0.1	103	0.2	113
Touring Coaches	VAT	9.6	214	10.0	219	6.3	141	5.5	118	4.0	94
Water Rescue Craft and Equipment	VAT	0.0	<10	0.0	<10	0.0	<10	0.1	<10	0.1	<10
Exemptions from VRT	VRT	10.4	3,216	10.2	3,255	N/A	N/A	N/A	N/A	N/A	N/A
Relief from VRT (electric and hybrid vehicles)	VRT	15.6	8,787	9.1	5,004	N/A	N/A	N/A	N/A	N/A	N/A
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT	30.5	6,042	30.5	6,490	N/A	N/A	N/A	N/A	N/A	N/A
VRT Export Repayment Scheme	VRT	6.1	1,142	7.3	1,187	N/A	N/A	N/A	N/A	N/A	N/A
Cost of Tax Expenditures (Ceased)	Tax	2017 €m	2017 Numbers	2016 €m	2016 Numbers	2015 €m	2015 Numbers	2014 €m	2014 Numbers	2013 €m	2013 Numbers
Mortgage Interest Relief on Certain Home Loans	IT	171.1	414,300	186.5	445,600	232.4	442,500	266.4	473,890	353.0	498,000

Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2012 €m	2012 Numbers	2011 €m	2011 Numbers	2010 €m	2010 Numbers	2009 €m	2009 Numbers	2008 €m	2008 Numbers
Acceleration of wear and tear allowances for farm safety equipment	IT	N	N	N	N	N	N	N	N	N	N
Age Exemption with child addition* (1)	IT	115.3	89,700	93.1	70,800	92.1	63,500	83.0	55,700	91.0	58,600
Age Tax Credit	IT	52.3	141,500	47.6	129,100	46.3	95,900	43.7	90,700	42.3	88,100
Approved Profit Sharing Schemes * (2)	IT	57.1	41,300	25.1	34,500	41.9	62,000	37.6	62,900	99.0	111,180
Blind Person's Credit (incl. Guide Dog Allowance)	IT	2.1	1,450	2.0	1,430	1.9	1,220	1.9	1,190	2.1	1,320
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	1.8	18,100	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	17.7	6,790	18.0	6,890	19.3	6,960	19.5	6,840	22.3	7,820
Employing a Carer	IT	7.4	1,780	7.1	1,700	6.9	1,620	5.9	1,470	5.8	1,260
Employment Investment Scheme (EII) (3)	IT	18.9	1,423	N	N	N	N	N	N	N	N
Exemption in respect of electricity costs emergency benefit payment	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
Exemption of employers' contributions from employee BIK	IT	515.7	311,600	532.0	310,400	515.0	302,900	558.0	342,200	595.0	362,700
Exemption of investment income and gains of approved superannuation funds	IT	765.0	N/A	805.0	N/A	835.0	N/A	780.0	N/A	685.0	N/A
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	0.8	108	N	N	N	N	N	N	N	N
General Stock Relief	IT	5.2	7,720	2.0	N/A	2.0	N/A	2.0	N/A	2.0	N/A
Health Expenses (Total) (4) (5)	IT	134.0	388,300	131.1	384,300	126.6	367,600	145.5	492,800	266.8	542,600
Health Expenses (Excluding Nursing Homes)	IT	108.8	385,600	108.0	381,800	105.6	365,100	122.4	489,400	N/A	N/A
Health Expenses (Nursing Homes Only)	IT	25.2	5,500	23.1	5,000	21.0	5,100	23.1	6,700	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	63.2	84,400	62.6	83,400	67.8	82,100	63.9	77,500	79.5	93,100
Incapacitated Child Tax Credit	IT	45.6	15,900	41.9	14,700	39.1	13,000	38.0	12,200	39.0	12,300
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	883.9	1,197,500	737.2	1,271,600	697.9	1,268,400	589.6	1,233,900	321.0	1,322,400
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
Pre-letting expenditure in respect of vacant premises * (2)	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	N	N	N	N	N
Relief for increase in carbon tax on farm diesel	IT	N/A	N/A	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	48.0	166,400	66.5	179,600	82.8	189,000	85.9	196,900	96.5	222,100
Save As You Earn (SAYE)	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	0.1	11	N	N	N	N	N	N	N	N
Start-Up Relief for Entrepreneurs (SURE)	IT	1.6	88	2.0	80	1.8	54	2.9	77	1.7	56
Stock Relief for Registered Farm Partnerships	IT	0.1	30	N	N	N	N	N	N	N	N
Stock Relief for Young Trained Farmer	IT	1.1	280	N	N	N	N	N	N	N	N
Succession Farm Partnerships	IT	N	N	N	N	N	N	N	N	N	N
Tax Relief on "tax free" retirement lump sums	IT	135.0	N/A	N/A	N/A	136.0	N/A	140.0	N/A	140.0	N/A
Accelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment	IT,CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment	IT,CT	N	N	N	N	N	N	N	N	N	N
Donations to approved bodies	IT,CT,Stamps	46.8	138,000	47.1	140,400	51.1	146,800	54.1	155,100	52.4	131,100
Employers' contributions to approved superannuation schemes	IT,CT	137.4	311,600	142.0	310,400	141.0	302,900	153.0	342,200	165.0	362,700
Employment Share Ownership Trusts	IT,CT	0.5	11,100	2.3	25,200	3.3	25,300	1.3	16,400	8.4	29,200
Film Relief	IT,CT	58.5	3,372	45.7	2,669	65.4	3,892	42.0	2,553	32.8	3,200
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
Accelerated Capital Allowance scheme for Energy Efficient Equipment	IT,CT	1.0	77	1.3	76	0.6	68	1.6	93	N	N
Corporation Tax Relief for start-up Relief companies	CT	5.5	1,270	6.8	1,284	4.6	872	N/A	N/A	N/A	N/A
Knowledge Development Box (KDB)	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	281.9	1,543	261.0	1,409	223.7	1,172	216.1	900	146.0	582
Tax Credit for Digital Games	CT	N	N	N	N	N	N	N	N	N	N
CAT agricultural relief	CAT	200.8	1,747	185.1	1,499	N/A	N/A	N/A	N/A	N/A	N/A
CAT business relief	CAT	371.9	622	135.9	504	N/A	N/A	N/A	N/A	N/A	N/A
CAT exemption of heritage property	CAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Favourite Niece/Nephew Relief	CAT	N/A	105	N/A	102	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

Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2012 €m	2012 Numbers	2011 €m	2011 Numbers	2010 €m	2010 Numbers	2009 €m	2009 Numbers	2008 €m	2008 Numbers
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 venture fund managers	CGT	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10
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
Approved Sports Bodies - conveyance/ transfer/lease of land	Stamps	0.0	68	1.0	57	1.3	47	N/A	N/A	N/A	N/A
Approved voluntary body	Stamps	0.2	74	0.3	118	0.2	36	N/A	N/A	N/A	N/A
Certain family farm transfers	Stamps	0.0	14	0.4	17	0.1	17	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
Charities – conveyance/ transfer/lease of land	Stamps	3.9	517	11.0	599	8.9	536	N/A	N/A	N/A	N/A
Commercial woodland – duty not chargeable on the value of the trees growing on the land	Stamps	8.9	64	10.6	76	7.6	70	N/A	N/A	N/A	N/A
Consanguinity relief	Stamps	8.3	5,109	26.5	6,153	25.0	7,959	N/A	N/A	N/A	N/A
Enterprise Securities Market	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	<10	<10	11.0	56	7.8	45	N/A	N/A	N/A	N/A
Foreign immovable property	Stamps	0.0	0	<10	<10	<10	<10	N/A	N/A	N/A	N/A
Houses acquired from industrial and provident societies	Stamps	N/A	N/A	<10	<10	N/A	N/A	N/A	N/A	N/A	N/A
Housing Authorities and Affordable Homes Partnership	Stamps	1.0	1,021	0.2	442	2.8	139	N/A	N/A	N/A	N/A
Intellectual Property	Stamps	<10	<10	<10	<10	<10	<10	N/A	N/A	N/A	N/A
Licences and leases granted under Petroleum and Other Mineral Development Act, 1960, etc.	Stamps	<10	<10	<10	<10	<10	<10	N/A	N/A	N/A	N/A
Miscellaneous instruments	Stamps	0.0	67	0.7	87	1.5	147	N/A	N/A	N/A	N/A
Pension schemes and charities	Stamps	<10	<10	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
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
Residential Development Refund Scheme	Stamps	N	N	N	N	N	N	N	N	N	N
Single Farm Payment entitlement	Stamps	0.0	0	<10	<10	<10	<10	N/A	N/A	N/A	N/A
Young Trained Farmer Relief	Stamps	7.9	1,157	13.3	863	21.8	1,170	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
Repayment of Excise Duty/Microbrewery Excise Relief	APT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Commercial Sea Navigation	MOT	9.5	N/A	7.9	N/A	N/A	N/A	N/A	N/A	N/A	N/A
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	292.2	N/A	294.1	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Excise Rate on Fuel Oil	MOT	42.6	N/A	45.2	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Excise Rate on Kerosene	MOT	485.7	N/A	568.3	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Horticulture Excise Duty Repayment	MOT	0.1	N/A	0.7	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reduced Rate on Marked Gas Oil (MGO)	MOT	454.5	N/A	528.5	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Charities VAT Compensation Scheme	VAT										
Disabled Drivers & Passengers Scheme	VAT	16.3	4,611	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Drivers	VAT	4.7	1,603	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Car Organisation	VAT	0.1	21	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Car Passengers	VAT	10.6	2,754	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Vans Drivers	VAT	0.3	91	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	0.6	142	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Equipment	VAT	4.0	4,821	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Donated Medical Equipment	VAT	0.5	11	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exports by Philanthropic Organisations	VAT	0.1	14	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Farm construction	VAT	48.3	22,422	44.4	22,009	52.3	23,338	174.9	36,748	154.8	32,399
Marine Diesel Scheme	VAT	0.1	113	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Touring Coaches	VAT	2.6	60	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Water Rescue Craft and Equipment	VAT	0.0	<10	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
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
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
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 Tax Expenditures (Ceased)	Tax	2012 €m	2012 Numbers	2011 €m	2011 Numbers	2010 €m	2010 Numbers	2009 €m	2009 Numbers	2008 €m	2008 Numbers
Mortgage Interest Relief on Certain Home Loans	IT	411.2	508,119	357.3	504,700	374.6	490,900	486.3	782,700	704.6	778,100

Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2007 €m	2007 Numbers	2006 €m	2006 Numbers	2005 €m	2005 Numbers	2004 €m	2004 Numbers
Acceleration of wear and tear allowances for farm safety equipment	IT	N	N	N	N	N	N	N	N
Age Exemption with child addition* (1)	IT	76.0	52,300	620.0	50,900	62.0	50,600	58.9	54,400
Age Tax Credit	IT	33.7	82,900	28.3	76,700	20.6	68,800	19.4	65,100
Approved Profit Sharing Schemes * (2)	IT	107.6	98,870	87.8	87,500	55.8	55,000	43.5	47,400
Blind Person's Credit (incl. Guide Dog Allowance)	IT	N/A	N/A	1.2	880	0.8	890	0.7	830
Certain profits of micro-generation of electricity	IT	N	N	N	N	N	N	N	N
Deduction for retrofitting	IT	N	N	N	N	N	N	N	N
Dependent Relative Tax 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
Employing a Carer	IT	4.6	1,070	2.8	820	1.8	660	1.3	870
Employment Investment Scheme (EII) (3)	IT	N	N	N	N	N	N	N	N
Exemption in respect of electricity costs emergency benefit payment	IT	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
Exemption of employers' contributions from employee BIK	IT	510.0	363,100	510.0	363,100	370.0	296,700	N/A	N/A
Exemption of investment income and gains of approved superannuation funds	IT	1200.0	N/A	1200.0	N/A	1050.0	N/A	900.0	N/A
Farming: accelerated allowances for capital expenditure on slurry storage	IT	N	N	N	N	N	N	N	N
Fisher tax credit	IT	N	N	N	N	N	N	N	N
Foreign Earnings Deduction	IT	N	N	N	N	N	N	N	N
General Stock Relief	IT	2.0	N/A	2.0	N/A	2.0	N/A	1.9	N/A
Health Expenses (Total) (4) (5)	IT	225.7	496,300	167.2	348,800	134.0	260,700	109.6	218,100
Health Expenses (Excluding Nursing Homes)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Health Expenses (Nursing Homes Only)	IT	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
Home Carer's Tax 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
Key Employee Engagement Programme (KEEP) (7)	IT	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
Medical Insurance Relief (9)	IT	300.3	1,195,300	260.5	1,134,800	229.6	1,073,400	218.2	941,300
Pension Contributions (Total Taxpayer Contributions) (10)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pre-letting expenditure in respect of vacant premises * (2)	IT	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
Relief for increase in carbon tax on farm diesel	IT	N	N	N	N	N	N	N	N
Remote Working Relief	IT	N	N	N	N	N	N	N	N
Rent tax credit	IT	82.1	206,000	64.0	171,800	48.1	144,500	33.0	118,500
Save As You Earn (SAYE)	IT	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
Single Person Child Carer Credit	IT	N	N	N	N	N	N	N	N
Special Assignee Relief Programme (SARP)	IT	N	N	N	N	N	N	N	N
Start-Up Relief for Entrepreneurs (SURE)	IT	2.3	63	1.2	42	1.3	42	2.7	106
Stock Relief for Registered Farm Partnerships	IT	N	N	N	N	N	N	N	N
Stock Relief for Young Trained Farmer	IT	N	N	N	N	N	N	N	N
Succession Farm Partnerships	IT	N	N	N	N	N	N	N	N
Tax Relief on "tax free" retirement lump sums	IT	130.0	N/A	130.0	N/A	120.0	N/A	N/A	N/A
Accelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment	IT,CT	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment	IT,CT	N	N	N	N	N	N	N	N
Donations to approved bodies	IT,CT,Stamps	47.6	110,700	49.5	107,100	34.0	63,800	25.9	42,900
Employers' contributions to approved superannuation schemes	IT,CT	120.0	363,100	120.0	363,100	90.0	296,700	N/A	N/A
Employment Share Ownership Trusts	IT,CT	4.7	25,900	6.2	16,200	1.7	16,800	0.1	234
Film Relief	IT,CT	31.1	3,000	36.4	3,500	15.7	1,500	19.5	1,900
Cycle to Work Scheme	BIK	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
Small Benefits Exemption	BIK	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
Accelerated Capital Allowance scheme for Energy Efficient Equipment	IT,CT	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
Knowledge Development Box (KDB)	CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Research & Development (R&D) Tax Credit	CT	165.6	479	74.7	141	65.2	135	70.5	73
Tax Credit for Digital Games	CT	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
CAT business relief	CAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CAT exemption of heritage property	CAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Favourite Niece/Nephew Relief	CAT	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
CGT Revised Entrepreneur Relief	CGT	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

Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2007 €m	2007 Numbers	2006 €m	2006 Numbers	2005 €m	2005 Numbers	2004 €m	2004 Numbers
CGT Farm Restructuring Relief	CGT	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
CGT relief for venture fund managers	CGT	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
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	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Approved Sports Bodies - conveyance/ transfer/lease of land	Stamps	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
Certain family farm transfers	Stamps	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
Certain Health Insurance Contracts	Stamps	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
Certain policies of insurance	Stamps	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
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
Consanguinity relief	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enterprise Securities Market	Stamps	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
Foreign immovable property	Stamps	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
Housing Authorities and Affordable Homes Partnership	Stamps	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
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
Miscellaneous instruments	Stamps	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
Relief for certain leases of farmland	Stamps	N	N	N	N	N	N	N	N
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
Residential Development Refund Scheme	Stamps	N	N	N	N	N	N	N	N
Single Farm Payment entitlement	Stamps	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
LPT Deferrals (12)	LPT	N	N	N	N	N	N	N	N
LPT Exemptions (13)	LPT	N	N	N	N	N	N	N	N
VHT Exemptions	VHT	N	N	N	N	N	N	N	N
Repayment of Excise Duty/Microbrewery Excise Relief	APT	N/A	N/A	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
Diesel Rebate Scheme	MOT	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
Excise Rate on Fuel Oil	MOT	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
Horticulture Excise Duty Repayment	MOT	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
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
of which: Disabled Drivers	VAT	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
of which: Disabled Car Passengers	VAT	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
of which: Disabled Vans Organisation	VAT	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
Disabled Equipment	VAT	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
Exports by Philanthropic Organisations	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Farm construction	VAT	59.9	19,252	38.5	17,120	31.9	16,154	28.7	16,333
Marine Diesel Scheme	VAT	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
Water Rescue Craft and Equipment	VAT	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
Relief from VRT (electric and hybrid vehicles)	VRT	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
VRT Export Repayment Scheme	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cost of Tax Expenditures (Ceased)	Tax	2007 €m	2007 Numbers	2006 €m	2006 Numbers	2005 €m	2005 Numbers	2004 €m	2004 Numbers
Mortgage Interest Relief on Certain Home Loans	IT	542.7	720,000	351.6	668,400	279.0	587,800	231.5	477,400

Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2022 €m	2022 Numbers	2021 €m	2021 Numbers	2020 €m	2020 Numbers	2019 €m	2019 Numbers	2018 €m	2018 Numbers
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT			5.9	2,300	5.8	2,300	5.6	2,300	4.9	2,000
Allowable Expenses (14)	IT					140.3	746,400	129.5	780,700	115.4	680,100
Allowance for seafarers	IT			0.4	180	0.4	190	0.4	190	0.3	140
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			22.8	42,000	20.9	39,200	19.6	37,100	17.2	33,200
Donations to Approved Sporting Bodies (PAYE) (15)	IT			0.2	1,097	0.2	922	0.3	1,246	N/A	N/A
Earned Income Credit	IT			333.4	221,700	307.7	208,100	318.5	241,700	261.2	227,900
Employee (PAYE) Credit	IT			4254.8	2,338,200	4231.9	2,293,200	3960.4	2,205,500	3587.6	1,969,600
Employees' Contributions To Approved Superannuation Schemes (10)	IT	A	A	A	A	A	A	A	A	677.7	663,900
Exempt Income Foster Care Payments	IT			27.9	4,040	27.9	4,040	28.9	4,130	26.4	4,320
Exempt Income Rent-a-Room	IT			26.8	10,730	20.7	9,310	22.2	9,810	19.7	9,240
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	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	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
Exemption of Income arising from the Provision of Childcare Services	IT			1.2	570	1.1	670	1.7	690	1.6	690
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			57.1	N/A	75.3	N/A	45.3	N/A	103.0	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (18)	IT			254.9	N/A	320.0	N/A	417.0	N/A	466.4	N/A
Exemption of Statutory Redundancy Payments (19)	IT			5.7	2,017	11.1	4,157	8.0	2,446	5.1	2,845
Home Renovation Incentive Scheme (20)	IT	C	C	C	C	C	C	0.6	200	30.9	14,850
Interest Relief on a Loan applied in acquiring an interest or share in a partnership	IT			0.0	35	0.1	27	0.0	32	0.0	48
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			2589.4	872,800	2658.4	896,400	2666.5	914,600	2549.3	883,800
Pension Contribution (Retirement Annuity and PRSA) (10)	IT	A	A	A	A	A	A	A	A	241.3	98,300
Personal Retirement Savings Accounts	IT	A	A	A	A	A	A	A	A	A	A
Qualifying Hospitals	IT			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
Qualifying sports injury clinics (21)	IT			0.0	0	0.0	0	0.0	0	0.1	N/A
Relief for expenditure on significant buildings and gardens	IT			1.5	140	1.6	160	1.6	160	1.9	160
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			38.4	12,990	34.3	12,490	31.3	11,810	27.2	10,820
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 Annuity Premiums	IT	A	A	A	A	A	A	A	A	A	A
Retirement Relief for certain Sports Persons	IT			0.4	36	0.5	36	0.6	43	0.3	31
Revenue Job Assist allowance	IT			0.0	20	0.0	20	0.0	20	0.0	100
Savings Related Share Option Schemes *	IT	C	C	C	C	C	C	C	C	C	C
Service Charges	IT	C	C	C	C	C	C	C	C	C	C
Single Person's Credit	IT			2719.3	1,805,000	2550.6	1,684,100	2547.4	1,732,400	2211.9	1,506,900
Special Savings Incentive Scheme	IT	C	C	C	C	C	C	C	C	C	C
Start your Own Business Relief (Section 472AA)	IT			0.4	149	2.4	1,015	9.3	2,715	14.2	4,588
Trade Union Subscriptions	IT	C	C	C	C	C	C	C	C	C	C
Widowed Person or Surviving Civil Partner Credit	IT			192.8	89,100	193.4	90,000	176.2	83,200	161.4	75,800
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT			4.1	21,400	4.0	20,800	4.0	21,500	4.3	23,100

Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2022 €m	2022 Numbers	2021 €m	2021 Numbers	2020 €m	2020 Numbers	2019 €m	2019 Numbers	2018 €m	2018 Numbers
Buildings or structures in registered caravan or camping sites (21)	IT,CT			0.0	0	0.0	0	0.0	0	0.0	0
Buildings Used for certain childcare purposes (21)	IT,CT			0.2	13	0.2	12	0.2	26	0.9	30
Capital Allowances Used (Total)	IT,CT			12790.0	360,085	9960.0	346,199	10430.0	356,213	9465.7	352,243
Childcare Services or a Fitness Centre to employees (21)	IT,CT			0.0	N/A	0.0	N/A				
Convalescent Homes (21)	IT,CT			0.0	0	0.0	0	0.0	0	0.0	0
Donations to Approved Sporting Bodies (Schedule D and Corporation Tax) (15)	IT,CT			0.5	1,310	0.5	1,260	0.4	1,280	0.3	1,240
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT			3506.0	34,800	1986.3	33,200	2814.7	33,400	2286.6	32,000
Enterprise Areas (21)	IT,CT			0.0	N/A	0.0	N/A	0.2	12	0.2	11
Guest houses (21)	IT,CT			0.0	N/A	0.0	N/A	0.0	N/A	0.0	N/A
Holiday Cottages (21)	IT,CT			0.0	N/A	0.1	10	0.2	14	0.3	28
Hostels (21)	IT,CT			0.0	N/A	0.0	0	0.0	0	0.0	0
Hotels (21)	IT,CT			0.6	15	0.5	15	2.2	21	0.8	33
Housing for the Elderly/infirm (21)	IT,CT			0.0	0	0.0	0	0.1	N/A	0.1	N/A
Living Over the shop (21)	IT,CT			0.2	14	0.1	N/A	0.1	13	0.2	22
Losses (including Capital Allowances brought forward from earlier years)	IT,CT			1748.8	80,021	1363.2	78,681	1694.1	74,954	1894.5	77,687
Mid-Shannon Corridor Tourism Infrastructure (21)	IT,CT			0.1	N/A	0.1	N/A	0.1	N/A	0.2	N/A
Multi-storey car parks (21)	IT,CT			0.1	N/A	0.1	N/A	0.2	N/A	0.1	N/A
Nursing Homes (21)	IT,CT			0.3	15	0.5	16	0.6	17	0.6	29
Other Property Incentives (21)	IT,CT			1.4	127	1.4	125	2.0	186	2.5	211
Park and Ride (21)	IT,CT			0.2	N/A	0.2	N/A	0.2	N/A	0.3	N/A
Patents* (21)	IT,CT										
Qualifying Private Hospitals (21)	IT,CT			0.0	N/A	0.0	N/A	0.1	N/A	0.2	15
Rural Renewal (21)	IT,CT			3.0	272	4.0	325	5.3	448	6.9	615
Seaside Resorts (21)	IT,CT			0.4	21	0.3	22	0.7	31	0.5	38
Student Accommodation (21)	IT,CT			3.9	116	5.4	136	6.4	174	7.6	195
Town Renewal (21)	IT,CT			2.5	131	2.6	149	3.2	226	4.8	320
Urban renewal (21)	IT,CT			7.9	423	9.3	522	10.9	716	15.3	901
Woodlands (21)	IT,CT			36.4	8,110	26.7	8,296	29.5	9,391	34.2	9,417
Donation of Heritage items	IT,CT,CAT			2.8	<10	2.4	<10	3.1	<10	0.4	<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
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT			C	C	C	C	C	C	C	C
Group Relief (23)	CT			575.8	2,006	703.6	2,050	548.4	2,057	536.4	2,267
Dwelling House Exemption	CAT	53.1	559	47.5	533	41.9	477	50.1	542	44.6	533
Fuel Relief Grant	MOT	9.8	17,159	8.1	16,185	9.9	17,467	10.5	18,504	10.3	17,639
Certain Company Reconstructions and Amalgamations (24)	Stamps	485.5	1,090	373.5	1,163	496.3	730	1708.0	928	273.0	935
Intragroup Transactions (25)	Stamps	4462.7	1,799	23061.8	1,752	35275.3	1,557	16185.0	1,510	12559.6	1,561
Oireachtas Funds	Stamps	23.3	589	5.3	615	8.4	602	8.3	874	8.6	821
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	2.2	788	2.1	817	7.5	652	2.1	702	1.0	542
Transfers Between Spouses/Civil Partners	Stamps	33.8	4,292	28.3	4,389	45.0	4,143	85.4	4,860	21.9	4,445
Air Navigation Services	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Diplomatic Personnel	VAT	2.0	755	1.9	1,127	1.4	631	2.1	837	1.6	862
European Space Agency	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	C	C	C	C	C	C	0.1	N/A	22.3	N/A

Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2017 €m	2017 Numbers	2016 €m	2016 Numbers	2015 €m	2015 Numbers	2014 €m	2014 Numbers	2013 €m	2013 Numbers
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT	4.8	2,000	4.9	2,100	5.0	2,100	5.7	2,400	5.5	2,400
Allowable Expenses (14)	IT	100.0	600,600	85.0	545,600	81.5	550,200	76.9	536,500	70.9	571,000
Allowance for seafarers	IT	0.3	160	0.3	160	0.3	160	0.3	160	0.4	190
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	48.2	4,260
Approved Share Option Schemes	IT	C	C	C	C	C	C	C	C	C	C
Approved Training Courses/Third Level Education Fees	IT	15.2	29,000	13.9	26,000	12.9	23,900	12.7	24,000	12.5	23,600
Donations to Approved Sporting Bodies (PAYE) (15)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Earned Income Credit	IT	209.7	217,400	111.2	191,700	N	N	N	N	N	N
Employee (PAYE) Credit	IT	3420.1	1,887,400	3292.8	1,823,700	3004.1	1,660,600	3018.8	1,668,400	2916.3	1,613,000
Employees' Contributions To Approved Superannuation Schemes (10)	IT	598.1	614,200	582.4	599,200	580.6	618,900	548.8	602,100	552.0	592,700
Exempt Income Foster Care Payments	IT	30.1	4,380	31.1	4,540	30.8	4,440	31.8	4,200	32.4	4,235
Exempt Income Rent-a-Room	IT	12.0	8,160	9.3	7,350	6.9	6,460	9.3	5,710	8.3	5,730
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	554.2	605,600	500.9	564,900	454.3	556,700	452.8	534,100	387.9	467,800
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	40.2	22,800
Exemption of Certain Earnings of Writers, Composers and Artists	IT	12.7	3,110	11.3	3,000	10.8	2,840	5.8	2,640	5.3	2,580
Exemption of Income arising from the Provision of Childcare Services	IT	1.6	700	1.5	690	1.4	680	1.3	660	1.0	590
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	33.0	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	80.8	N/A	114.1	N/A	145.2	N/A	108.4	N/A	92.9	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (18)	IT	505.7	N/A	552.6	N/A	607.6	N/A	517.6	N/A	568.2	N/A
Exemption of Statutory Redundancy Payments (19)	IT	7.1	3,056	9.5	4,372	19.0	4,330	21.1	6,880	44.6	14,090
Home Renovation Incentive Scheme (20)	IT	29.1	14,900	33.3	16,450	35.4	16,950	29.5	15,100	5.0	2,350
Interest Relief on a Loan applied in acquiring an interest or share in a partnership	IT	0.1	70	1.3	600	1.9	800	3.0	1,100	15.2	2,900
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	2487.9	856,700	2638.4	908,000	2467.4	843,000	2561.7	875,200	2513.4	857,400
Pension Contribution (Retirement Annuity and PRSA) (10)	IT	229.3	93,600	221.3	95,900	216.0	94,400	214.0	93,700	210.0	99,800
Personal Retirement Savings Accounts	IT	A	A	A	A	A	A	A	A	A	A
Qualifying Hospitals	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	N/A	0.0	N/A
Qualifying sports injury clinics (21)	IT	0.0	0	0.0	0	0.0	0	0.4	20	1.4	82
Relief for expenditure on significant buildings and gardens	IT	1.9	150	1.9	150	2.2	150	2.8	150	2.1	120
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	23.7	9,790	19.4	8,490	13.9	6,830	9.2	5,130	7.3	4,370
Rented Residential Relief Section 23 (22)	IT	N/A	N/A	N/A	N/A	N/A	N/A	10.7	852	7.3	754
Retirement Annuity Premiums	IT	A	A	A	A	A	A	A	A	A	A
Retirement Relief for certain Sports Persons	IT	0.4	31	0.6	45	0.5	38	0.3	38	0.3	46
Revenue Job Assist allowance	IT	0.0	120	0.1	230	0.3	670	1.0	1,300	1.5	2,030
Savings Related Share Option Schemes *	IT	C	C	C	C	3.5	1,330	3.5	1,910	3.5	1,930
Service Charges	IT	C	C	C	C	C	C	C	C	C	C
Single Person's Credit	IT	2144.7	1,465,100	2089.4	1,435,900	1899.8	1,307,100	1882.6	1,305,500	1809.0	1,255,300
Special Savings Incentive Scheme	IT	C	C	C	C	C	C	C	C	C	C
Start your Own Business Relief (Section 472AA)	IT	18.8	5,451	20.0	5,473	15.2	3,910	5.2	1,820	0.1	140
Trade Union Subscriptions	IT	C	C	C	C	C	C	C	C	C	C
Widowed Person or Surviving Civil Partner Credit	IT	157.7	74,100	198.4	94,300	186.1	87,800	192.1	90,900	186.9	88,700
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	3.8	20,200	3.7	20,300	3.8	20,600	6.1	20,800	6.0	20,900

Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2017 €m	2017 Numbers	2016 €m	2016 Numbers	2015 €m	2015 Numbers	2014 €m	2014 Numbers	2013 €m	2013 Numbers
Buildings or structures in registered caravan or camping sites (21)	IT,CT	0.1	N/A	0.1	N/A	0.1	N/A	0.1	N/A	0.1	N/A
Buildings Used for certain childcare purposes (21)	IT,CT	0.5	39	1.2	52	1.1	72	2.3	172	4.4	304
Capital Allowances Used (Total)	IT,CT	8166.0	362,413	7830.5	355,839	6217.0	341,054	2849.0	333,850	2559.0	319,000
Childcare Services or a Fitness Centre to employees (21)	IT,CT										
Convalescent Homes (21)	IT,CT	0.0	0	0.0	N/A	0.2	N/A	0.0	N/A	0.5	12
Donations to Approved Sporting Bodies (Schedule D and Corporation Tax) (15)	IT,CT	0.3	1,170	0.3	1,110	0.4	1,170	0.5	1,170	0.5	2,440
Double Taxation Relief (Includes Additional Foreign Credit)	IT,CT	1766.9	31,400	1430.4	31,900	1263.1	31,700	1084.4	31,000	616.3	24,300
Enterprise Areas (21)	IT,CT	0.2	14	0.2	18	0.3	33	0.9	50	1.9	105
Guest houses (21)	IT,CT	0.1	N/A	0.1	N/A	0.1	N/A	0.1	N/A	0.1	N/A
Holiday Cottages (21)	IT,CT	0.5	55	1.5	130	3.5	284	5.3	452	11.0	574
Hostels (21)	IT,CT	0.0	N/A	0.0	N/A	0.0	N/A	0.1	N/A	0.1	N/A
Hotels (21)	IT,CT	1.0	45	3.3	73	12.7	146	16.2	504	35.5	1,017
Housing for the Elderly/infirm (21)	IT,CT	0.1	N/A	0.2	N/A	0.2	18	0.5	37	1.4	100
Living Over the shop (21)	IT,CT	0.3	29	0.4	28	0.3	35	0.3	40	0.6	41
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	2045.9	75,258	2093.4	75,982	2784.4	80,248	2162.0	81,780	1780.2	81,622
Mid-Shannon Corridor Tourism Infrastructure (21)	IT,CT	0.2	N/A	0.0	N/A	0.0	N/A	0.2	N/A	0.2	N/A
Multi-storey car parks (21)	IT,CT	0.3	11	0.4	18	0.5	30	1.1	44	3.0	57
Nursing Homes (21)	IT,CT	1.2	54	3.3	93	3.9	132	6.9	248	10.9	418
Other Property Incentives (21)	IT,CT	4.4	211	2.2	259	3.7	399	4.5	480	9.4	493
Park and Ride (21)	IT,CT	0.3	N/A	0.4	N/A	0.4	13	1.0	15	0.7	17
Patents* (21)	IT,CT										
Qualifying Private Hospitals (21)	IT,CT	0.5	29	3.3	169	4.3	159	6.7	245	9.2	357
Rural Renewal (21)	IT,CT	8.6	801	11.3	1,170	14.1	1,579	15.7	1,866	18.5	2,198
Seaside Resorts (21)	IT,CT	0.8	69	1.0	93	1.4	136	1.5	174	2.3	286
Student Accommodation (21)	IT,CT	8.8	247	9.0	292	11.8	361	11.1	414	11.9	537
Town Renewal (21)	IT,CT	5.1	405	7.7	485	8.6	552	14.0	623	10.9	749
Urban renewal (21)	IT,CT	23.0	1,137	28.5	1,421	29.8	1,728	37.0	2,060	46.0	2,664
Woodlands (21)	IT,CT	29.9	9,381	30.6	8,858	31.5	9,077	30.0	8,234	26.5	8,013
Donation of Heritage items	IT,CT,CAT	2.8	< 10	4.0	< 10	1.8	< 10	0.1	< 10	0.3	< 10
Donation of Heritage Property to the Irish Heritage Trust/OPW	IT,CT,CAT	0.0	0	0.0	0	0.9	< 10	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	C	C
Group Relief (23)	CT	513.0	2,068	412.5	1,944	254.1	1,922	234.9	1,879	313.1	1,730
Dwelling House Exemption	CAT	92.7	805	58.0	631	52.0	741	41.0	614	35.0	538
Fuel Relief Grant	MOT	9.5	16,770	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain Company Reconstructions and Amalgamations (24)	Stamps	425.0	750	198.0	752	68.4	784	88.8	993	59.0	718
Intragroup Transactions (25)	Stamps	16815.0	1,389	9195.0	1,108	2977.8	1,200	3841.0	1,237	3080.0	975
Oireachtas Funds	Stamps	2.1	844	2.0	898	2.3	618	3.2	758	8.0	1,145
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	1.1	572	0.8	507	0.8	439	0.6	405	0.8	449
Transfers Between Spouses/Civil Partners	Stamps	14.1	3,991	11.6	3,850	10.5	3,731	9.1	3,579	9.6	3,590
Air Navigation Services	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Diplomatic Personnel	VAT	1.5	973	1.4	940	2.4	970	1.3	905	1.5	992
European Space Agency	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	20.7	N/A	22.9	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	2012 €m	2012 Numbers	2011 €m	2011 Numbers	2010 €m	2010 Numbers	2009 €m	2009 Numbers	2008 €m	2008 Numbers
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT	5.5	2,400	5.5	2,400	5.6	2,300	6.2	2,400	6.9	2,300
Allowable Expenses (14)	IT	70.9	611,000	66.5	642,300	66.5	695,000	73.7	744,300	75.2	835,900
Allowance for seafarers	IT	0.4	200	0.4	190	0.3	160	0.2	150	0.3	160
Amounts Made as Compensation for Loss of Office	IT	32.9	3,640	32.0	3,350	36.7	4,580	47.8	6,110	44.7	3,790
Approved Share Option Schemes	IT	C	C	C	C	N/A	N/A	0.5	370	0.1	280
Approved Training Courses/Third Level Education Fees	IT	13.4	25,300	14.5	27,600	19.4	31,700	20.6	34,700	19.9	36,000
Donations to Approved Sporting Bodies (PAYE) (15)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Earned Income Credit	IT	N	N	N	N	N	N	N	N	N	N
Employee (PAYE) Credit	IT	2873.0	1,591,400	2782.5	1,546,800	2968.6	1,522,800	2995.2	1,560,600	3253.8	1,710,200
Employees' Contributions To Approved Superannuation Schemes (10)	IT	560.0	606,200	584.0	635,900	598.5	625,100	729.0	713,600	655.0	792,600
Exempt Income Foster Care Payments	IT	32.6	4,396	32.2	4,340	29.2	3,370	28.4	3,360	28.1	3,470
Exempt Income Rent-a-Room	IT	8.0	5,250	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	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	424.0	469,200	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	C	C	C	C	C	C	47.5	154,300	98.3	195,200
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (16)	IT	40.3	22,800	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	4.8	2,490	5.5	2,520	9.6	2,350	22.1	2,590	21.8	2,630
Exemption of Income arising from the Provision of Childcare Services	IT	1.0	560	0.9	510	0.8	450	0.8	470	0.8	440
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (17)	IT	29.7	N/A	31.1	N/A	35.5	N/A	40.7	N/A	35.8	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	70.0	N/A	50.4	N/A	48.7	N/A	138.2	N/A	88.1	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (18)	IT	615.8	N/A	674.8	N/A	660.8	N/A	486.7	N/A	320.8	N/A
Exemption of Statutory Redundancy Payments (19)	IT	211.2	33,072	141.4	49,800	214.3	58,700	147.8	77,000	85.4	29,800
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	15.2	3,300	19.4	4,100	17.5	4,600	26.5	5,000	48.5	5,400
Investment in Corporate Trades (BES)	IT	C	C	16.8	927	24.0	1,470	25.6	1,640	55.7	3,200
Married or a Civil Partners Person's Credit	IT	2483.1	845,800	2400.6	817,500	2619.7	821,300	2853.2	835,000	2944.9	853,100
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	68.9	48,200	72.3	53,800	73.0	52,300	77.0	56,200	73.8	53,900
Qualifying Hospitals	IT	0.0	0	0.0	0						
Qualifying Mental Health Centres (21)	IT	0.1	N/A	0.1	N/A						
Qualifying sports injury clinics (21)	IT	1.9	89	1.8	92						
Relief for expenditure on significant buildings and gardens	IT	2.1	110	3.0	150	3.9	140	4.6	150	5.9	290
Relief for New Shares Purchased by Employee	IT	C	C	0.1	70	0.2	210	0.3	250	0.3	280
Rental Deduction for Leasing of Farm Land	IT	7.3	3,980	6.3	3,590	5.0	3,230	4.4	2,960	N	N
Rented Residential Relief Section 23 (22)	IT	8.8	840	12.5	1,091	22.9	1,316	46.9	1,620	74.7	2,429
Retirement Annuity Premiums	IT	168.0	69,100	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	25	0.3	23	0.3	45	0.2	15	0.2	17
Revenue Job Assist allowance	IT	1.5	1,710	1.1	1,220	0.5	650	0.3	390	0.2	330
Savings Related Share Option Schemes *	IT	1.3	2,100	2.5	1,500	1.3	2,100	0.8	1,800	1.3	2,800
Service Charges	IT	C	C	26.6	462,800	26.2	448,900	26.8	452,600	27.1	455,200
Single Person's Credit	IT	1778.7	1,230,000	1742.2	1,206,700	1956.3	1,238,400	2088.2	1,316,900	2406.8	1,503,300
Special Savings Incentive Scheme	IT	C	C	C	C	C	C	C	C	C	C
Start your Own Business Relief (Section 472AA)	IT	N	N	N	N	N	N	N	N	N	N
Trade Union Subscriptions	IT	C	C	C	C	26.0	337,500	26.7	345,800	26.4	341,900
Widowed Person or Surviving Civil Partner Credit	IT	182.3	86,600	170.1	80,600	178.7	78,600	184.8	81,100	184.3	81,100
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	6.0	22,300	5.9	24,900	3.9	25,900	3.9	27,300	4.0	29,200

Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2012 €m	2012 Numbers	2011 €m	2011 Numbers	2010 €m	2010 Numbers	2009 €m	2009 Numbers	2008 €m	2008 Numbers
Buildings or structures in registered caravan or camping sites (21)	IT,CT	0.1	N/A	0.1	N/A						
Buildings Used for certain childcare purposes (21)	IT,CT	6.0	376	8.1	443						
Capital Allowances Used (Total)	IT,CT	1656.0	300,700	1691.4	297,000	2262.0	290,000	2281.6	298,800	2019.2	270,900
Childcare Services or a Fitness Centre to employees (21)	IT,CT										
Convalescent Homes (21)	IT,CT	0.8	27	0.8	33						
Donations to Approved Sporting Bodies (Schedule D and Corporation Tax) (15)	IT,CT	0.5	1,520	0.5	1,620	0.5	1,540	0.7	2,100	0.3	850
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	738.6	22,900	622.7	20,200	677.0	19,500	589.1	18,900	596.5	18,000
Enterprise Areas (21)	IT,CT	2.0	125	2.1	135						
Guest houses (21)	IT,CT	0.1	10	0.1	10						
Holiday Cottages (21)	IT,CT	11.9	657	8.8	706						
Hostels (21)	IT,CT	0.1	N/A	0.1	N/A						
Hotels (21)	IT,CT	63.9	1,573	83.4	1,807						
Housing for the Elderly/infirm (21)	IT,CT	2.2	145	2.5	164						
Living Over the shop (21)	IT,CT	0.9	54	1.5	52						
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	1626.1	84,200	1649.4	82,300	N/A	N/A	N/A	N/A	N/A	N/A
Mid-Shannon Corridor Tourism Infrastructure (21)	IT,CT	0.0	N/A	0.3	N/A						
Multi-storey car parks (21)	IT,CT	0.8	73	5.4	76						
Nursing Homes (21)	IT,CT	12.5	510	15.4	610						
Other Property Incentives (21)	IT,CT	11.7	540	12.6	560						
Park and Ride (21)	IT,CT	0.6	19	0.7	19						
Patents* (21)	IT,CT			2.4	63						
Qualifying Private Hospitals (21)	IT,CT	12.1	498	14.4	508						
Rural Renewal (21)	IT,CT	21.5	3,116	23.2	2,539						
Seaside Resorts (21)	IT,CT	2.6	353	2.9	446						
Student Accommodation (21)	IT,CT	12.4	606	14.5	640						
Town Renewal (21)	IT,CT	12.7	846	18.0	900						
Urban renewal (21)	IT,CT	51.6	2,939	56.8	3,125						
Woodlands (21)	IT,CT	25.2	7,550	24.3	6,679						
Donation of Heritage items	IT,CT,CAT	0.1	< 10	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	0.0	0	3.6	< 10
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	C	N/A	73.3	454	403.2	1,180	340.6	1,370	160.9	1,046
Group Relief (23)	CT	318.1	1,780	372.5	2,318	408.8	2,503	390.5	2,507	450.3	2,430
Dwelling House Exemption	CAT	38.0	499	45.0	565	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
Certain Company Reconstructions and Amalgamations (24)	Stamps	111.7	995	49.9	584	297.0	695	N/A	N/A	N/A	N/A
Intragroup Transactions (25)	Stamps	2059.7	1,154	18057.0	1,254	2729.0	1,273	N/A	N/A	N/A	N/A
Oireachtas Funds	Stamps	9.0	1,482	11.0	898	17.0	1,055	N/A	N/A	N/A	N/A
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	1.0	567	1.6	513	2.6	475	N/A	N/A	N/A	N/A
Transfers Between Spouses/Civil Partners	Stamps	17.0	5,332	36.0	6,141	45.0	5,509	N/A	N/A	N/A	N/A
Air Navigation Services	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Diplomatic Personnel	VAT	1.4	963	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
European Space Agency	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

Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2007 €m	2007 Numbers	2006 €m	2006 Numbers	2005 €m	2005 Numbers	2004 €m	2004 Numbers
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
Allowable Expenses (14)	IT	69.8	894,400	71.2	960,400	65.0	908,800	122.1	867,300
Allowance for seafarers	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 Share Option Schemes	IT	3.0	1,000	3.4	1,400	0.4	464	0.3	91
Approved Training Courses/Third Level Education Fees	IT	18.1	34,500	15.7	30,800	14.3	29,900	11.1	26,600
Donations to Approved Sporting Bodies (PAYE) (15)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Earned Income Credit	IT	N	N	N	N	N	N	N	N
Employee (PAYE) Credit	IT	3153.1	1,732,000	2522.0	1,626,700	2030.8	1,493,300	1512.7	1,372,400
Employees' Contributions To Approved Superannuation Schemes (10)	IT	543.3	693,100	543.3	693,100	423.5	565,200	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	N/A	N/A	N/A	N/A	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	N	N	N
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (16)	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 Income arising from the Provision of Childcare Services	IT	0.7	400	0.3	230	N	N	N	N
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (17)	IT	30.3	N/A	35.0	N/A	19.8	N/A	19.3	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	130.3	N/A	216.3	N/A	129.5	N/A	150.1	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (18)	IT	240.8	N/A	197.0	N/A	169.3	N/A	199.7	N/A
Exemption of Statutory Redundancy Payments (19)	IT	87.6	25,000	77.7	22,100	72.8	22,000	76.9	25,000
Home Renovation Incentive Scheme (20)	IT	N	N	N	N	N	N	N	N
Interest Relief on a Loan applied in acquiring an interest or share in a partnership	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	IT	2776.7	834,900	2396.9	777,700	2268.9	756,500	2015.5	698,200
Pension Contribution (Retirement Annuity and PRSA) (10)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Personal Retirement Savings Accounts	IT	61.1	46,600	56.4	45,200	42.2	32,900	13.7	6,300
Qualifying Hospitals	IT								
Qualifying Mental Health Centres (21)	IT								
Qualifying sports injury clinics (21)	IT								
Relief for expenditure on significant buildings and gardens	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	N	N	N
Rental Deduction for Leasing of Farm Land	IT	N	N	N	N	N	N	N	N
Rented Residential Relief Section 23 (22)	IT	133.6	2,920	252.4	4,132	239.7	4,126	182.2	3,578
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
Savings Related Share Option Schemes *	IT	11.9	N/A	2.8	N/A	6.2	N/A	1.7	N/A
Service Charges	IT	59.4	413,100	21.4	363,900	17.2	304,700	12.7	229,600
Single Person's Credit	IT	2392.0	1,552,800	2137.2	1,494,700	1854.3	1,330,100	1655.1	1,228,300
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	N	N	N	N	N	N	N	N
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	IT	171.3	79,500	155.2	78,400	132.2	71,500	125.7	73,400
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

Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2007 €m	2007 Numbers	2006 €m	2006 Numbers	2005 €m	2005 Numbers	2004 €m	2004 Numbers
Buildings or structures in registered caravan or camping sites (21)	IT,CT								
Buildings Used for certain childcare purposes (21)	IT,CT								
Capital Allowances Used (Total)	IT,CT	2019.2	270,900	2036.3	260,700	1877.5	266,200	1683.6	272,300
Childcare Services or a Fitness Centre to employees (21)	IT,CT								
Convalescent Homes (21)	IT,CT								
Donations to Approved Sporting Bodies (Schedule D and Corporation Tax) (15)	IT,CT	0.4	700	0.3	580	0.2	430	0.2	380
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
Enterprise Areas (21)	IT,CT								
Guest houses (21)	IT,CT								
Holiday Cottages (21)	IT,CT								
Hostels (21)	IT,CT								
Hotels (21)	IT,CT								
Housing for the Elderly/infirm (21)	IT,CT								
Living Over the shop (21)	IT,CT								
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
Mid-Shannon Corridor Tourism Infrastructure (21)	IT,CT								
Multi-storey car parks (21)	IT,CT								
Nursing Homes (21)	IT,CT								
Other Property Incentives (21)	IT,CT								
Park and Ride (21)	IT,CT								
Patents* (21)	IT,CT								
Qualifying Private Hospitals (21)	IT,CT								
Rural Renewal (21)	IT,CT								
Seaside Resorts (21)	IT,CT								
Student Accommodation (21)	IT,CT								
Town Renewal (21)	IT,CT								
Urban renewal (21)	IT,CT								
Woodlands (21)	IT,CT								
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
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
Group Relief (23)	CT	254.1	1,936	255.6	1,592	421.6	1,578	207.6	1,472
Dwelling House Exemption	CAT	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
Certain Company Reconstructions and Amalgamations (24)	Stamps	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
Oireachtas Funds	Stamps	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
Transfers Between Spouses/Civil Partners	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Air Navigation Services	VAT	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
European Space Agency	VAT	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