

Cost of Tax Allowances, Credits, Exemptions and Reliefs

Costs of Tax Expenditures (Allowances, Credits, Exemptions and Reliefs)	Tax	2017 Cm	2017 Numbers	2016 Cm	2016 Numbers	2015 Cm	2015 Numbers
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner (2)	IT			4.9	2,100	5.0	2,100
Additional Credit for Incapacitated Child	IT			75.5	25,000	66.7	22,800
Additional Credit to Widowed Person or Surviving Civil Partner in Year of Bereavement (2)	IT					3.9	3,500
Additional Personal Credit for Lone Parent	IT			N/A	N/A	N/A	N/A
Age Credit	IT			66.6	180,700	63.1	170,000
Age Exemption with child addition (1)	IT					-	-
Allowable Expenses	IT			85.0	545,600	81.5	550,200
Allowance for seafarers	IT			0.3	160	0.3	160
Amounts Made as Compensation for Loss of Office	IT			N/A	N/A	N/A	N/A
Approved Profit Sharing Schemes *	IT			68.6	43,030	44.7	26,700
Approved Share Option Schemes	IT			N/A	N/A	N/A	N/A
Approved Save as You Earn Schemes (SAYE)	IT			1.9	1,480	-	-
Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)	IT			2.2	1,600	2.3	1,580
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT			3.7	20,300	3.8	20,600
Dependent Relative Credit	IT			2.4	23,900	2.0	18,900
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT			17.1	6,870	17.2	6,710
Donation of Heritage Items	IT,CT,CAT			4.0	2	1.8	2
Donation of Heritage Property to the Irish Heritage Trust	IT,CT,CAT			0	0	0.9	1
Donations to Approved Bodies	IT,CT			36.7	169,900	38.1	148,300
Donations to Sports Bodies	IT,CT			0.3	1,110	0.4	1,170
Employee (PAYE) Credit	IT			3,292.8	1,823,700	3,004.1	1,660,600
Earned Income Credit	IT			111.2	191,700	N/A	N/A
Employees' Contributions To Approved Superannuation Schemes (4)	IT					580.6	618,900
Employers' Contributions To Approved Superannuation Schemes (4)	CT					147.0	342,100
Employment and Investment Incentive (EII)	IT			32.6	1,771	22.2	1,530
Exempt Rental Income from Leasing of Farm Land	IT			19.4	8,490	13.9	6,830
Exemption of Income arising from the Provision of Childcare Services	IT			1.5	690	1.4	680
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
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT			N/A	N/A	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (14)	IT			N/A	N/A	N/A	N/A
Foster Care Payments	IT					30.8	4,440
Exemption of Certain Earnings of Writers, Composers and Artists	IT			11.3	3,000	10.8	2,840
Exemption of employers' contributions from employee BIK (4)	IT					559.0	342,100
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			114.1	-	145.2	-
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					607.6	-
Exemption of Statutory Redundancy Payments (7) *	IT			9.3	4,372	19.0	4,330
Foreign Earnings Deduction (FED)	IT			3.5	413	3.2	472
Stock Relief (General) (S666)	IT			6.4	11,020	6.1	10,690
Health Expenses (Nursing Homes + Others) (16), (18)	IT			164.2	458,500	155.1	444,700
Health Expenses (Nursing Homes)	IT			32.8	6,800	30.4	6,400
Health Expenses (Other)	IT			131.4	454,700	124.8	438,300
Home Renovation Incentive Scheme (10)	IT					-	-
Homecarer Credit	IT			77.9	85,900	60.9	80,900
Interest paid: Loans relating to Principal Private Residence	IT			186.5	445,600	232.4	442,500
Interest paid: Other (5)	IT			1.3	600	1.9	800
Investment in Corporate Trades (BES)	IT			N/A	N/A	N/A	N/A
Start-Up Refunds for Entrepreneurs (SURE)	IT			1.9	80	1.8	86
Married or a Civil Partners Person's Credit (2)	IT			2,638.4	908,000	2,467.4	843,000
Medical Insurance Premiums (3)	IT			329.0	1,189,200	325.2	1,111,300
Pension Contribution (Retirement Annuity and PRSA)	IT					215.0	96,200
Person Taking Care of Incapacitated Taxpayer	IT			7.8	1,850	8.2	1,880
Personal Retirement Savings Accounts	IT			-	-	-	-
Relief for expenditure on significant buildings and gardens	IT			1.9	150	2.2	150
Relief for New Shares Purchased by Employee	IT			N/A	N/A	N/A	N/A
Rent a Room	IT			9.3	7,350	6.9	6,460
Rent Paid in Private Tenancies	IT			13.7	126,300	21.4	135,600
Rented Residential Relief - Section 23 (9)	IT			N/A	N/A	N/A	N/A
Retirement Annuity Premiums	IT			-	-	-	-
Retirement Relief for certain Sports Persons	IT			0.6	45	0.5	38
Revenue Job Assist allowance	IT			0.1	230	0.3	670
Savings-Related Share Option Schemes *	IT					3.5	1,330
Service Charges	IT			N/A	N/A	N/A	N/A
Single Person Child Carer Tax Credit	IT			90.3	65,700	89.9	66,800
Single Person's Credit (2)	IT			2,089.40	1,435,900	1,899.8	1,307,100
Special Assignee Relief Programme (SARP)	IT			18.1	793	9.5	586

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Costs of Tax Expenditures (Allowances, Credits, Exemptions and Reliefs)	Tax	2017 Cm	2017 Numbers	2016 Cm	2016 Numbers	2015 Cm	2015 Numbers
Special Savings Incentive Scheme	IT			N/A	N/A	N/A	N/A
Stock Relief (for Registered Farm Partnerships) (S667C)	IT			0.5	360	0.1	60
Stock Relief (for Young Trained Farmers) (S667B)	IT			1.4	500	1.4	460
Tax Relief on "tax free" lump sums (4)	IT			-	-	-	-
Third Level Education Fees	IT			13.9	26,000	12.9	23,900
Trade Union Subscriptions	IT			N/A	N/A	N/A	N/A
Widowed Person or Surviving Civil Partner Credit (2)	IT			198.4	94,300	186.1	87,800
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT			1,430.4	31,900	1,263.1	31,700
Employee Share Ownership Trusts *	IT,CT					1.7	11,800
Investment in Films *	IT,CT			64	36	87.6	1,120
Losses (including Capital Allowances brought forward from earlier years)	IT,CT			2,093.40	75,982	2,784.4	80,248
Start your Own Business Relief (Section 472AA)	IT			19.6	5,473	15.2	3,910
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT					-	-
Group Relief (15)	CT			412.5	1,944	254.1	1,922
Relief in Investment in Renewable energy	CT					-	-
Research & Development Tax Credit	CT			670	1,506	707.9	1,535
Start Up Relief	CT			5.7	1,051	4.8	936
Capital Allowances Used (Total) * (8)	IT,CT			7830.5	355,839	6,217.0	341,054
Capital Allowances Used (Energy Efficient Capital Allowance only)	CT			0.9	71	1.1	65
Entrepreneur Relief (Section 597AA)	CGT			20.4	406		
Agricultural Relief	CAT	140.5	1,472	114.6	1,263	215.0	2,024
Business Relief (11)	CAT	102.5	584	85.1	483	86.9	461
Dwelling House Exemption	CAT	92.7	805	58.0	631	52.0	741
Favourite Nephew Relief	CAT	-	115		83		133
Approved Sports Bodies	Stamps	0.1	71	0.5	62	0.5	62
Certain Company Reconstructions and Amalgamations (12)	Stamps	425.0	750	198.0	752	68.4	784
Certain Family Farm Transfers	Stamps	0.2	19	0.2	18	0.1	25
Charities	Stamps	6.3	1,350	4.6	1,159	2.9	837
Commercial Woodlands	Stamps	39.4	193	34.0	124	48.8	102
Consanguinity	Stamps	3.8	1,018	2.9	1,406	6.8	3,064
Housing Authorities and Affordable Homes Partnerships	Stamps	2.5	1,496	3.1	1,212	1.0	754
Intragroup Transactions (13)	Stamps	16,815.0	1,389	9,195.0	1,108	2,977.8	1,200
Miscellaneous Instruments	Stamps	0.2	36	0.2	40	0.1	40
Oireachtas Funds	Stamps	2.1	844	2.0	898	2.3	618
Property Transfer Between Spouses	Stamps	14.1	3,991	11.6	3,850	10.5	3,731
Property Transfer Between Spouses on Foot of Court Orders	Stamps	1.1	572	0.8	507	0.8	439
Young Trained Farmer	Stamps	7.8	845	4.6	731	5.2	989
Air Navigation Services	VAT			0.0	0	0.0	0
European Space Agency	VAT			0.0	0	0.0	-
Donated Medical Equipment	VAT	0.6	19	-	-	0.7	11
Disabled Equipment	VAT	4.8	5,779	4.2	5,068	4.0	4,932
Water Rescue Craft and Equipment	VAT	-	-	-	-	0.0	-
Exports by Philanthropic Organisations	VAT	-	-	0.1	14	0.0	-
Marine Diesel	VAT	0.1	71	0.1	79	0.0	100
Touring Coaches	VAT	9.6	214	10.0	219	6.3	141
Diplomatic Personnel	VAT	1.5	973	1.4	940	2.4	970
Disabled Car Drivers	VAT	6.7	2,027	7.0	2,182	5.5	1,777
Disabled Vans Drivers	VAT	0.0	15	0.1	24	0.1	42
Disabled Car Passengers	VAT	17.7	4,064	18.2	4,255	14.0	3,291
Disabled Vans Passengers	VAT	0.2	45	0.3	59	0.5	119
Disabled Car Organisation	VAT	0.1	32	0.1	24	0.1	10
Disabled Vans Organisation	VAT			0.1	18	0.0	-

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Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner (2)	IT	5.7	2,400	5.5	2,400	5.5	2,400
Additional Credit for Incapacitated Child	IT	59.0	20,300	51.0	17,700	45.6	15,900
Additional Credit to Widowed Person or Surviving Civil Partner in Year of Bereavement (2)	IT	4.4	4,000	4.4	4,000	4.4	4,000
Additional Personal Credit for Lone Parent	IT	N/A	N/A	141.6	104,100	147.1	107,500
Age Credit	IT	58.7	158,800	55.3	149,600	52.3	141,500
Age Exemption with child addition (1)	IT	81.3	66,000	95.2	65,500	115.3	89,700
Allowable Expenses	IT	76.9	536,500	70.9	571,000	70.9	611,000
Allowance for seafarers	IT	0.3	160	0.4	190	0.4	200
Amounts Made as Compensation for Loss of Office	IT	N/A	N/A	48.2	4,260	32.9	3,640
Approved Profit Sharing Schemes *	IT	50.8	25,700	39.0	38,200	57.1	41,300
Approved Share Option Schemes	IT	N/A	N/A	N/A	N/A	N/A	N/A
Approved Save as You Earn Schemes (SAYE)	IT	-	-	-	-	-	-
Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)	IT	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	6.1	20,800	6.0	20,900	6.0	22,300
Dependent Relative Credit	IT	1.9	18,400	1.8	18,000	1.8	18,100
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	17.3	6,690	17.5	6,780	17.7	6,790
Donation of Heritage items	IT,CT,CAT	0.13	1	0.3	1	0.1	1
Donation of Heritage Property to the Irish Heritage Trust	IT,CT,CAT	0.0	0	0.0	0	0.0	0
Donations to Approved Bodies	IT,CT	27.6	124,600	45.0	135,200	46.8	138,000
Donations to Sports Bodies	IT,CT	0.5	1,170	0.5	2,440	0.5	1,520
Employee (PAYE) Credit	IT	3,018.8	1,668,400	2,916.3	1,613,000	2,873.0	1,591,400
Earned Income Credit	IT	N/A	N/A	N/A	N/A	N/A	N/A
Employees' Contributions To Approved Superannuation Schemes (4)	IT	548.8	602,100	552.0	592,700	560.0	606,200
Employers' Contributions To Approved Superannuation Schemes (4)	CT	138.0	314,000	132.0	313,100	137.4	311,600
Employment and Investment Incentive (EII)	IT	18.8	1,395	12.7	1,028	4.0	352
Exempt Rental Income from Leasing of Farm Land	IT	9.2	5,130	7.3	4,370	7.3	3,980
Exemption of Income arising from the Provision of Childcare Services	IT	1.3	660	1.0	590	1.0	560
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT	-	-	-	-	-	-
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	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
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (14)	IT	N/A	N/A	40.2	22,800	40.3	22,800
Foster Care Payments	IT	31.8	4,200	32.4	4,235	32.6	4,396
Exemption of Certain Earnings of Writers, Composers and Artists	IT	5.8	2,640	5.3	2,580	4.8	2,490
Exemption of employers' contributions from employee BIK (4)	IT	520.0	314,000	497.0	313,100	515.7	311,600
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	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	517.6	-	568.2	-	615.8	-
Exemption of Statutory Redundancy Payments (7) *	IT	21.1	6,880	44.6	14,090	211.2	33,072
Foreign Earnings Deduction (FED)	IT	1.1	144	1.0	135	0.8	108
Stock Relief (General) (S666)	IT	5.2	9,100	5.2	8,950	5.2	7,720
Health Expenses (Nursing Homes + Others) (16), (18)	IT	145.9	421,800	138.6	399,400	134.0	388,300
Health Expenses (Nursing Homes)	IT	29.1	6,200	25.2	5,800	25.2	5,500
Health Expenses (Other)	IT	116.8	419,200	111.0	396,700	108.8	385,600
Home Renovation Incentive Scheme (10)	IT	21.4	11,684	3.9	1,853	N/A	N/A
Homecarer Credit	IT	60.9	80,900	61.9	82,500	63.2	84,400
Interest paid: Loans relating to Principal Private Residence	IT	266.4	473,890	353.0	498,000	411.2	508,119
Interest paid: Other (5)	IT	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
Start-Up Refunds for Entrepreneurs (SURE)	IT	1.8	59	1.3	60	1.6	88
Married or a Civil Partners Person's Credit (2)	IT	2,561.7	875,200	2,513.4	857,400	2,483.1	845,800
Medical Insurance Premiums (3)	IT	354.9	1,111,300	575.8	1,118,400	883.9	1,197,500
Pension Contribution (Retirement Annuity and PRSA)	IT	210.0	93,700	211.0	99,800	-	-
Person Taking Care of Incapacitated Taxpayer	IT	8.1	1,910	7.9	1,900	7.4	1,780
Personal Retirement Savings Accounts	IT	-	-	-	-	68.9	48,200
Relief for expenditure on significant buildings and gardens	IT	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
Rent a Room	IT	9.3	5,710	8.3	5,730	8.0	5,250
Rent Paid in Private Tenancies	IT	29.5	143,900	37.9	153,100	48.0	166,400
Rented Residential Relief - Section 23 (9)	IT	10.7	852	7.3	754	8.8	840
Retirement Annuity Premiums	IT	-	-	-	-	168.0	69,100
Retirement Relief for certain Sports Persons	IT	0.3	38	0.3	46	0.3	25
Revenue Job Assist allowance	IT	1.0	1,300	1.5	2,030	1.5	1,710
Savings-Related Share Option Schemes *	IT	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
Single Person Child Carer Tax Credit	IT	94.0	71,100	N/A	N/A	N/A	N/A
Single Person's Credit (2)	IT	1,882.6	1,305,500	1,809.0	1,255,300	1,778.7	1,230,000
Special Assignee Relief Programme (SARP)	IT	5.9	302	1.9	121	0.1	11

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Special Savings Incentive Scheme	IT	N/A	N/A	N/A	N/A	N/A	N/A
Stock Relief (for Registered Farm Partnerships) (S667C)	IT	0.03	30	0.1	30	0.1	30
Stock Relief (for Young Trained Farmers) (S667B)	IT	1.1	280	1.1	310	1.1	280
Tax Relief on "tax free" lump sums (4)	IT	134.0	-	134.0	-	135.0	-
Third Level Education Fees	IT	12.7	24,000	12.5	23,600	13.4	25,300
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	192.1	90,900	186.9	88,700	182.3	86,600
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	1,084.4	31,000	616.3	24,300	738.6	22,900
Employee Share Ownership Trusts *	IT,CT	1.7	11,831	1.1	25,300	0.5	11,100
Investment in Films *	IT,CT	121.9	4,148	90.8	4,217	58.5	3,372
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	2,162.0	81,780	1,780.2	81,622	1,626.1	84,200
Start your Own Business Relief (Section 472AA)	IT	5.2	1,820	0.1	140	-	-
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	0.0	0	0.0	0	0.0	0
Group Relief (15)	CT	234.9	1,879	313.1	1,730	318.1	1,780
Relief in Investment in Renewable energy	CT	N/A	N/A	N/A	N/A	N/A	N/A
Research & Development Tax Credit	CT	553.3	1,570	421.4	1,576	281.9	1,543
Start Up Relief	CT	4.7	977	4.9	1,038	5.5	1,270
Capital Allowances Used (Total) * (8)	IT,CT	2,849.0	333,850	2,559.0	319,000	1,656.0	300,700
Capital Allowances Used (Energy Efficient Capital Allowance only)	CT	0.9	57	0.7	65	1.0	77
Entrepreneur Relief (Section 597AA)	CGT	-	-	-	-	-	-
Agricultural Relief	CAT	164.4	1,581	163.4	1,594	200.8	1,747
Business Relief (11)	CAT	139.7	495	135.2	440	371.9	622
Dwelling House Exemption	CAT	41.0	614	35.0	538	38.0	499
Favourite Nephew Relief	CAT	-	114	-	90	-	105
Approved Sports Bodies	Stamps	0.2	65	0.2	62	0.01	68
Certain Company Reconstructions and Amalgamations (12)	Stamps	88.8	993	59.0	718	111.7	995
Certain Family Farm Transfers	Stamps	0.2	25	0.1	20	0.01	14
Charities	Stamps	3.5	589	3.9	796	3.9	517
Commercial Woodlands	Stamps	12.0	108	8.4	89	8.9	64
Consanguinity	Stamps	6.9	3,973	5.3	3,207	8.3	5,109
Housing Authorities and Affordable Homes Partnerships	Stamps	0.7	599	0.86	1,158	1.0	1,021
Intragroup Transactions (13)	Stamps	3,841.0	1,237	3,080.0	975	2,059.7	1,154
Miscellaneous Instruments	Stamps	1.3	38	0.4	22	0.01	67
Oireachtas Funds	Stamps	3.2	758	8.0	1,145	9.0	1,482
Property Transfer Between Spouses	Stamps	9.1	3,579	9.6	3,590	17.0	5,332
Property Transfer Between Spouses on Foot of Court Orders	Stamps	0.6	405	0.8	449	1.0	567
Young Trained Farmer	Stamps	4.7	722	3.7	714	7.9	1,157
Air Navigation Services	VAT	0.0	0	0.0	0	0	0
European Space Agency	VAT	-	-	0.0	0	0	0
Donated Medical Equipment	VAT	0.6	17	0.6	18	0.5	11
Disabled Equipment	VAT	3.0	4322	3.8	4,613	4.0	4,821
Water Rescue Craft and Equipment	VAT	-	-	0.1	-	-	-
Exports by Philanthropic Organisations	VAT	0.1	10	0.0	18	0.08	14
Marine Diesel	VAT	0.1	103	0.2	113	0.1	113
Touring Coaches	VAT	5.5	118	4.0	94	2.64	60
Diplomatic Personnel	VAT	1.3	905	1.5	992	1.4	963
Disabled Car Drivers	VAT	5.1	1698	4.3	1,518	4.7	1,603
Disabled Vans Drivers	VAT	0.1	44	0.2	56	0.3	91
Disabled Car Passengers	VAT	12.7	3094	10.5	2,685	10.6	2,754
Disabled Vans Passengers	VAT	0.3	90	0.4	92	0.6	142
Disabled Car Organisation	VAT	-	-	-	-	0.12	20
Disabled Vans Organisation	VAT	-	-	-	-	-	-

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Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner (2)	IT	5.5	2,400	5.6	2,300	6.2	2,400
Additional Credit for Incapacitated Child	IT	41.9	14,700	39.1	13,000	38.0	12,200
Additional Credit to Widowed Person or Surviving Civil Partner in Year of Bereavement (2)	IT	4.4	4,000	4.9	4,000	4.9	4,000
Additional Personal Credit for Lone Parent	IT	144.0	104,200	141.9	95,500	174.1	103,600
Age Credit	IT	47.6	129,100	46.3	95,900	43.7	90,700
Age Exemption with child addition (1)	IT	93.1	70,800	92.1	63,500	83.0	55,700
Allowable Expenses	IT	66.5	642,300	66.5	695,000	73.7	744,300
Allowance for seafarers	IT	0.4	190	0.3	160	0.2	150
Amounts Made as Compensation for Loss of Office	IT	32.0	3,350	36.7	4,580	47.8	6,110
Approved Profit Sharing Schemes *	IT	25.1	34,500	41.9	62,000	37.6	62,900
Approved Share Option Schemes	IT	N/A	N/A	-	-	0.5	370
Approved Save as You Earn Schemes (SAYE)	IT	-	-	-	-	-	-
Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)	IT	2.0	1,430	1.9	1,220	1.9	1,190
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
Dependent Relative Credit	IT	1.7	17,200	2.0	17,400	2.1	18,200
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	18.0	6,890	19.3	6,960	19.5	6,840
Donation of Heritage items	IT,CT,CAT	1.4	1	0.2	3	0.7	2
Donation of Heritage Property to the Irish Heritage Trust	IT,CT,CAT	0.0	0	0.0	0	0.0	0
Donations to Approved Bodies	IT,CT	47.1	140,400	51.1	146,800	54.1	155,100
Donations to Sports Bodies	IT,CT	0.5	1,620	0.5	1,540	0.7	2,100
Employee (PAYE) Credit	IT	2,782.5	1,546,800	2,968.6	1,522,800	2,995.2	1,560,600
Earned Income Credit	IT	N/A	N/A	N/A	N/A	N/A	N/A
Employees' Contributions To Approved Superannuation Schemes (4)	IT	584.0	635,900	598.5	625,100	729.0	713,600
Employers' Contributions To Approved Superannuation Schemes (4)	CT	142.0	310,400	141.0	302,900	153.0	342,200
Employment and Investment Incentive (EII)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Exempt Rental Income from Leasing of Farm Land	IT	6.3	3,590	5.0	3,230	4.4	2,960
Exemption of Income arising from the Provision of Childcare Services	IT	0.9	510	0.8	450	0.8	470
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
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	N/A	N/A	N/A	N/A	47.5	154,300
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (14)	IT	41.7	23,900	40.1	23,500	41.7	23,300
Foster Care Payments	IT	32.2	4,340	29.2	3,370	28.4	3,360
Exemption of Certain Earnings of Writers, Composers and Artists	IT	5.5	2,520	9.6	2,350	22.1	2,590
Exemption of employers' contributions from employee BIK (4)	IT	532.0	310,400	515.0	302,900	558.0	342,200
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (6)	IT	31.1	-	35.5	-	40.7	-
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	50.4	-	48.7	-	138.2	-
Exemption of Investment Income and Gains of Approved Superannuation Funds (4) *	IT	805.0	-	835.0	-	780.0	-
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland *(17)	IT	674.8	-	660.8	-	486.7	-
Exemption of Statutory Redundancy Payments (7) *	IT	141.4	49,800	214.3	58,700	147.8	77,000
Foreign Earnings Deduction (FED)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Stock Relief (General) (S666)	IT	2.0	-	2.0	-	2.0	-
Health Expenses (Nursing Homes + Others) (16), (18)	IT	131.1	384,300	126.6	367,600	145.5	492,800
Health Expenses (Nursing Homes)	IT	23.1	5,000	21.0	5,100	23.1	6,700
Health Expenses (Other)	IT	108.0	381,800	105.6	365,100	122.4	489,400
Home Renovation Incentive Scheme (10)	IT	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
Interest paid: Loans relating to Principal Private Residence	IT	357.3	504,700	374.6	490,900	486.3	782,700
Interest paid: Other (5)	IT	19.4	4,100	17.5	4,600	26.5	5,000
Investment in Corporate Trades (BES)	IT	16.8	927	24.0	1,470	25.6	1,640
Start-Up Refunds for Entrepreneurs (SURE)	IT	2.0	80	1.8	54	2.9	77
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
Medical Insurance Premiums (3)	IT	737.2	1,271,600	697.9	1,268,400	589.6	1,233,900
Pension Contribution (Retirement Annuity and PRSA)	IT	-	-	-	-	-	-
Person Taking Care of Incapacitated Taxpayer	IT	7.1	1,700	6.9	1,620	5.9	1,470
Personal Retirement Savings Accounts	IT	72.3	53,800	73.0	52,300	77.0	56,200
Relief for expenditure on significant buildings and gardens	IT	3.0	150	3.9	140	4.6	150
Relief for New Shares Purchased by Employee	IT	0.1	70	0.2	210	0.3	250
Rent a Room	IT	5.6	3,920	5.3	3,770	5.6	3,770
Rent Paid in Private Tenancies	IT	66.5	179,600	82.8	189,000	85.9	196,900
Rented Residential Relief - Section 23 (9)	IT	12.5	1,091	22.9	1,316	46.9	1,620
Retirement Annuity Premiums	IT	164.3	78,700	180.1	82,200	237.2	101,300
Retirement Relief for certain Sports Persons	IT	0.3	23	0.3	45	0.2	15
Revenue Job Assist allowance	IT	1.1	1,220	0.5	650	0.3	390
Savings-Related Share Option Schemes *	IT	2.5	1,500	1.3	2,100	0.8	1,800
Service Charges	IT	26.6	462,800	26.2	448,900	26.8	452,600
Single Person Child Carer Tax Credit	IT	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
Special Assignee Relief Programme (SARP)	IT	N/A	N/A	N/A	N/A	N/A	N/A

Cost of Tax Allowances, Credits, Exemptions and Reliefs

Costs of Tax Expenditures (Allowances, Credits, Exemptions and Reliefs)	Tax	2011 Cm	2011 Numbers	2010 Cm	2010 Numbers	2009 Cm	2009 Numbers
Special Savings Incentive Scheme	IT	N/A	N/A	N/A	N/A	N/A	N/A
Stock Relief (for Registered Farm Partnerships) (S667C)	IT	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
Tax Relief on "tax free" lump sums (4)	IT	-	-	136.0	-	140.0	-
Third Level Education Fees	IT	14.5	27,600	19.4	31,700	20.6	34,700
Trade Union Subscriptions	IT	N/A	N/A	26.0	337,500	26.7	345,800
Widowed Person or Surviving Civil Partner Credit (2)	IT	170.1	80,600	178.7	78,600	184.8	81,100
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	622.7	20,200	677.0	19,500	589.1	18,900
Employee Share Ownership Trusts *	IT,CT	2.3	25,200	3.3	25,300	1.3	16,400
Investment in Films *	IT,CT	45.7	2,669	65.4	3,892	42.0	2,553
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	1,649.4	82,300	N/A	N/A	N/A	N/A
Start your Own Business Relief (Section 472AA)	IT						
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	73.3	454	403.2	1,180	340.6	1,370
Group Relief (15)	CT	372.5	2,318	408.8	2,503	390.5	2,507
Relief in Investment in Renewable energy	CT	N/A	N/A	N/A	N/A	N/A	N/A
Research & Development Tax Credit	CT	261.0	1,409	223.7	1,172	216.1	900
Start Up Relief	CT	6.8	1,284	4.6	872	N/A	N/A
Capital Allowances Used (Total) * (8)	IT,CT	1,691.4	297,000	2,262.0	290,000	2,281.6	298,800
Capital Allowances Used (Energy Efficient Capital Allowance only)	CT	1.3	76	0.6	68	1.6	93
Entrepreneur Relief (Section 597AA)	CGT						
Agricultural Relief	CAT	185.1	1,499	N/A	N/A	N/A	N/A
Business Relief (11)	CAT	135.9	504	N/A	N/A	N/A	N/A
Dwelling House Exemption	CAT	45.0	565	N/A	N/A	N/A	N/A
Favourite Nephew Relief	CAT		102				
Approved Sports Bodies	Stamps	1.0	57	1.3	47	N/A	N/A
Certain Company Reconstructions and Amalgamations (12)	Stamps	49.9	584	297.0	695	N/A	N/A
Certain Family Farm Transfers	Stamps	0.4	17	0.1	17	N/A	N/A
Charities	Stamps	11.0	599	8.9	536	N/A	N/A
Commercial Woodlands	Stamps	10.6	76	7.6	70	N/A	N/A
Consanguinity	Stamps	26.5	6,153	25.0	7,959	N/A	N/A
Housing Authorities and Affordable Homes Partnerships	Stamps	0.24	442	2.8	139	N/A	N/A
Intragroup Transactions (13)	Stamps	18,057.0	1,254	2,729.0	1,273	N/A	N/A
Miscellaneous Instruments	Stamps	0.7	87	1.5	147	N/A	N/A
Oireachtas Funds	Stamps	11.0	898	17.0	1,055	N/A	N/A
Property Transfer Between Spouses	Stamps	36.0	6,141	45.0	5,509	N/A	N/A
Property Transfer Between Spouses on Foot of Court Orders	Stamps	1.6	513	2.6	475	N/A	N/A
Young Trained Farmer	Stamps	12.9	848	21.5	1,150	N/A	N/A
Air Navigation Services	VAT	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
Donated Medical Equipment	VAT	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
Water Rescue Craft and Equipment	VAT	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
Marine Diesel	VAT	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
Diplomatic Personnel	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Car Drivers	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Drivers	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Car Passengers	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Passengers	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Car Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A

Cost of Tax Allowances, Credits, Exemptions and Reliefs

Costs of Tax Expenditures (Allowances, Credits, Exemptions and Reliefs)	Tax	2008 Cm	2008 Numbers	2007 Cm	2007 Numbers	2006 Cm	2006 Numbers
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner (2)	IT	6.9	2,300	6.6	2,400	4.9	2,300
Additional Credit for Incapacitated Child	IT	39.0	12,300	31.4	12,000	16.0	11,000
Additional Credit to Widowed Person or Surviving Civil Partner in Year of Bereavement (2)	IT	4.9	4,000	4.8	4,000	4.5	4,000
Additional Personal Credit for Lone Parent	IT	197.4	116,700	199.0	122,200	186.1	123,100
Age Credit	IT	42.3	88,100	33.7	82,900	28.3	76,700
Age Exemption with child addition (1)	IT	91.0	58,600	76.0	52,300	620.0	50,900
Allowable Expenses	IT	75.2	835,900	69.8	894,400	71.2	960,400
Allowance for seafarers	IT	0.3	160	0.3	170	0.3	170
Amounts Made as Compensation for Loss of Office	IT	44.7	3,790	27.8	3,020	20.2	2,050
Approved Profit Sharing Schemes *	IT	99.0	111,180	107.6	98,870	87.8	87,500
Approved Share Option Schemes	IT	0.1	280	3.0	1,000	3.4	1,400
Approved Save as You Earn Schemes (SAYE)	IT	-	-	-	-	-	-
Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)	IT	2.1	1,320	0.0	0	1.2	880
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	4.0	29,200	3.6	26,300	3.1	23,000
Dependent Relative Credit	IT	2.0	18,700	1.8	17,600	1.4	15,500
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	22.3	7,820	20.5	7,220	20.2	7,640
Donation of Heritage items	IT,CT,CAT	4.7	5	5.3	4	5.7	5
Donation of Heritage Property to the Irish Heritage Trust	IT,CT,CAT	3.6	4	1.9	7	0.0	0
Donations to Approved Bodies	IT,CT	52.4	131,100	47.6	110,700	49.5	107,100
Donations to Sports Bodies	IT,CT	0.3	850	0.4	700	0.3	580
Employee (PAYE) Credit	IT	3,253.8	1,710,200	3,153.1	1,732,000	2,522.0	1,626,700
Earned Income Credit	IT	N/A	N/A	N/A	N/A	N/A	N/A
Employees' Contributions To Approved Superannuation Schemes (4)	IT	655.0	792,600	543.3	693,100	543.3	693,100
Employers' Contributions To Approved Superannuation Schemes (4)	CT	165.0	362,700	120.0	363,100	120.0	363,100
Employment and Investment Incentive (EII)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Exempt Rental Income from Leasing of Farm Land	IT	-	-	-	-	-	-
Exemption of Income arising from the Provision of Childcare Services	IT	0.8	440	0.7	400	0.3	230
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT	-	-	-	-	-	-
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	235.3	401,200	355.0	347,760	377.4	375,300
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	98.3	195,200	84.3	193,200	64.9	192,000
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (14)	IT	18.2	23,420	15.2	20,940	12.2	14,900
Foster Care Payments	IT	28.1	3,470	N/A	N/A	N/A	N/A
Exemption of Certain Earnings of Writers, Composers and Artists	IT	21.8	2,630	27.4	2,650	65.9	2,890
Exemption of employers' contributions from employee BIK (4)	IT	595.0	362,700	510.0	363,100	510.0	363,100
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (6)	IT	35.8	-	30.3	-	35.0	-
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	88.1	-	130.3	-	216.3	-
Exemption of Investment Income and Gains of Approved Superannuation Funds (4) *	IT	685.0	-	1,200.0	-	1,200.0	-
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland *(17)	IT	320.8	-	240.8	-	197.0	-
Exemption of Statutory Redundancy Payments (7) *	IT	85.4	29,800	87.6	25,000	77.7	22,100
Foreign Earnings Deduction (FED)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Stock Relief (General) (S666)	IT	2.0	-	2.0	-	2.0	-
Health Expenses (Nursing Homes + Others) (16), (18)	IT	266.8	542,600	225.7	496,300	167.2	348,800
Health Expenses (Nursing Homes)	IT	-	-	-	-	-	-
Health Expenses (Other)	IT	-	-	-	-	-	-
Home Renovation Incentive Scheme (10)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Homecarer Credit	IT	79.5	93,100	68.5	92,200	61.8	85,000
Interest paid: Loans relating to Principal Private Residence	IT	704.6	778,100	542.7	720,000	351.6	668,400
Interest paid: Other (5)	IT	48.5	5,400	46.9	5,300	31.1	4,900
Investment in Corporate Trades (BES)	IT	55.7	3,200	17.5	1,900	21.4	2,000
Start-Up Refunds for Entrepreneurs (SURE)	IT	1.7	56	2.3	63	1.2	42
Married or a Civil Partners Person's Credit (2)	IT	2,944.9	853,100	2,776.7	834,900	2,396.9	777,700
Medical Insurance Premiums (3)	IT	321.0	1,322,400	300.3	1,195,300	260.5	1,134,800
Pension Contribution (Retirement Annuity and PRSA)	IT	-	-	-	-	-	-
Person Taking Care of Incapacitated Taxpayer	IT	5.8	1,260	4.6	1,070	2.8	820
Personal Retirement Savings Accounts	IT	73.8	53,900	61.1	46,600	56.4	45,200
Relief for expenditure on significant buildings and gardens	IT	5.9	290	5.0	210	6.2	180
Relief for New Shares Purchased by Employee	IT	0.3	280	0.3	300	0.2	184
Rent a Room	IT	5.6	3,600	4.7	3,180	3.9	3,560
Rent Paid in Private Tenancies	IT	96.5	222,100	82.1	206,000	64.0	171,800
Rented Residential Relief - Section 23 (9)	IT	74.7	2,429	133.6	2,920	252.4	4,132
Retirement Annuity Premiums	IT	352.8	116,000	407.9	121,300	435.9	125,900
Retirement Relief for certain Sports Persons	IT	0.2	17	0.2	20	0.2	32
Revenue Job Assist allowance	IT	0.2	330	0.3	360	0.3	360
Savings-Related Share Option Schemes *	IT	1.3	2,800	11.9	-	2.8	-
Service Charges	IT	27.1	455,200	59.4	413,100	21.4	363,900
Single Person Child Carer Tax Credit	IT	N/A	N/A	N/A	N/A	N/A	N/A
Single Person's Credit (2)	IT	2,406.8	1,503,300	2,392.0	1,552,800	2,137.2	1,494,700
Special Assignee Relief Programme (SARP)	IT	N/A	N/A	N/A	N/A	N/A	N/A

Cost of Tax Allowances, Credits, Exemptions and Reliefs

Costs of Tax Expenditures (Allowances, Credits, Exemptions and Reliefs)	Tax	2008 Cm	2008 Numbers	2007 Cm	2007 Numbers	2006 Cm	2006 Numbers
Special Savings Incentive Scheme	IT	N/A	N/A	438.9	718,570	438.9	718,570
Stock Relief (for Registered Farm Partnerships) (S667C)	IT	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
Tax Relief on "tax free" lump sums (4)	IT	140.0	-	130.0	-	130.0	-
Third Level Education Fees	IT	19.9	36,000	18.1	34,500	15.7	30,800
Trade Union Subscriptions	IT	26.4	341,900	20.7	316,300	19.2	294,300
Widowed Person or Surviving Civil Partner Credit (2)	IT	184.3	81,100	171.3	79,500	155.2	78,400
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	596.5	18,000	610.8	17,600	590.0	15,400
Employee Share Ownership Trusts *	IT,CT	8.4	29,200	4.7	25,900	6.2	16,200
Investment in Films *	IT,CT	32.8	3,200	31.1	3,000	36.4	3,500
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A
Start your Own Business Relief (Section 472AA)	IT						
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	160.9	1,046	406.9	2,667	384.1	2,831
Group Relief (15)	CT	450.3	2,430	254.1	1,936	255.6	1,592
Relief in Investment in Renewable energy	CT	N/A	N/A	N/A	N/A	N/A	N/A
Research & Development Tax Credit	CT	146.0	582	165.6	479	74.7	141
Start Up Relief	CT	N/A	N/A	N/A	N/A	N/A	N/A
Capital Allowances Used (Total) * (8)	IT,CT	2,019.2	270,900	2,019.2	270,900	2,036.3	260,700
Capital Allowances Used (Energy Efficient Capital Allowance only)	CT	N/A	N/A	N/A	N/A	N/A	N/A
Entrepreneur Relief (Section 597AA)	CGT						
Agricultural Relief	CAT	N/A	N/A	N/A	N/A	N/A	N/A
Business Relief (11)	CAT	N/A	N/A	N/A	N/A	N/A	N/A
Dwelling House Exemption	CAT	N/A	N/A	N/A	N/A	N/A	N/A
Favourite Nephew Relief	CAT						
Approved Sports Bodies	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Certain Company Reconstructions and Amalgamations (12)	Stamps	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
Charities	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Commercial Woodlands	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Consanguinity	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Housing Authorities and Affordable Homes Partnerships	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Intragroup Transactions (13)	Stamps	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
Oireachtas Funds	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Property Transfer Between Spouses	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Property Transfer Between Spouses on Foot of Court Orders	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Young Trained Farmer	Stamps	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
European Space Agency	VAT	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
Disabled Equipment	VAT	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
Exports by Philanthropic Organisations	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Marine Diesel	VAT	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
Diplomatic Personnel	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Car Drivers	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Drivers	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Car Passengers	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Passengers	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Car Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A

Cost of Tax Allowances, Credits, Exemptions and Reliefs

Costs of Tax Expenditures (Allowances, Credits, Exemptions and Reliefs)	Tax	2005 Cm	2005 Numbers	2004 Cm	2004 Numbers
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner (2)	IT	4.3	2,400	4.0	2,500
Additional Credit for Incapacitated Child	IT	10.3	10,400	5.0	9,800
Additional Credit to Widowed Person or Surviving Civil Partner in Year of Bereavement (2)	IT	4.7	4,000	4.9	4,000
Additional Personal Credit for Lone Parent	IT	194.1	124,900	150.8	101,700
Age Credit	IT	20.6	68,800	19.4	65,100
Age Exemption with child addition (1)	IT	62.0	50,600	58.9	54,400
Allowable Expenses	IT	65.0	908,800	122.1	867,300
Allowance for seafarers	IT	0.4	200	0.4	230
Amounts Made as Compensation for Loss of Office	IT	11.1	1,480	12.2	1,420
Approved Profit Sharing Schemes *	IT	55.8	55,000	43.5	47,400
Approved Share Option Schemes	IT	0.4	464	0.3	91.0
Approved Save as You Earn Schemes (SAYE)	IT	-	-	-	-
Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)	IT	0.8	890	0.7	830
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	3.2	21,600	2.5	21,300
Dependent Relative Credit	IT	1.0	15,200	1.0	15,650
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	18.9	6,100	17.1	6,000
Donation of Heritage items	IT,CT,CAT	5.8	7	5.2	3
Donation of Heritage Property to the Irish Heritage Trust	IT,CT,CAT	0.0	0	0.0	0
Donations to Approved Bodies	IT,CT	34.0	63,800	25.9	42,900
Donations to Sports Bodies	IT,CT	0.2	430	0.2	380
Employee (PAYE) Credit	IT	2,030.8	1,493,300	1,512.7	1,372,400
Earned Income Credit	IT	N/A	N/A	N/A	N/A
Employees' Contributions To Approved Superannuation Schemes (4)	IT	423.5	565,200	N/A	N/A
Employers' Contributions To Approved Superannuation Schemes (4)	CT	90.0	296,700	N/A	N/A
Employment and Investment Incentive (EII)	IT	N/A	N/A	N/A	N/A
Exempt Rental Income from Leasing of Farm Land	IT	-	-	-	-
Exemption of Income arising from the Provision of Childcare Services	IT	N/A	N/A	N/A	N/A
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	366.6	373,500	404.9	344,200
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	N/A	N/A	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (14)	IT	9.6	10,800	9.7	10,400
Foster Care Payments	IT	N/A	N/A	N/A	N/A
Exemption of Certain Earnings of Writers, Composers and Artists	IT	34.8	2,220	32.1	1,970
Exemption of employers' contributions from employee BIK (4)	IT	370.0	296,700	N/A	N/A
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (6)	IT	19.8	-	19.3	-
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	129.5	-	150.1	-
Exemption of Investment Income and Gains of Approved Superannuation Funds (4) *	IT	1,050.0	-	900.0	-
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland *(17)	IT	169.3	-	199.7	-
Exemption of Statutory Redundancy Payments (7) *	IT	72.8	22,000	76.9	25,000
Foreign Earnings Deduction (FED)	IT	N/A	N/A	N/A	N/A
Stock Relief (General) (S666)	IT	2.0	-	1.9	-
Health Expenses (Nursing Homes + Others) (16), (18)	IT	134.0	260,700	109.6	218,100
Health Expenses (Nursing Homes)	IT	-	-	-	-
Health Expenses (Other)	IT	-	-	-	-
Home Renovation Incentive Scheme (10)	IT	N/A	N/A	N/A	N/A
Homecarer Credit	IT	63.9	87,900	75.1	103,600
Interest paid: Loans relating to Principal Private Residence	IT	279.0	587,800	231.5	477,400
Interest paid: Other (5)	IT	22.2	4,800	19.6	5,500
Investment in Corporate Trades (BES)	IT	16.1	1,650	21.1	2,600
Start-Up Refunds for Entrepreneurs (SURE)	IT	1.3	42	2.7	106
Married or a Civil Partners Person's Credit (2)	IT	2,268.9	756,500	2,015.5	698,200
Medical Insurance Premiums (3)	IT	229.6	1,073,400	218.2	941,300
Pension Contribution (Retirement Annuity and PRSA)	IT	-	-	-	-
Person Taking Care of Incapacitated Taxpayer	IT	1.8	660	1.3	870
Personal Retirement Savings Accounts	IT	42.2	32,900	13.7	6,300
Relief for expenditure on significant buildings and gardens	IT	3.3	84	2.5	66
Relief for New Shares Purchased by Employee	IT	N/A	N/A	N/A	N/A
Rent a Room	IT	3.3	2,820	2.7	2,300
Rent Paid in Private Tenancies	IT	48.1	144,500	33.0	118,500
Rented Residential Relief - Section 23 (9)	IT	239.7	4,126	182.2	3,578
Retirement Annuity Premiums	IT	357.7	121,200	318.9	115,000
Retirement Relief for certain Sports Persons	IT	0.3	42	0.2	41
Revenue Job Assist allowance	IT	0.4	550	0.4	550
Savings-Related Share Option Schemes *	IT	6.2	-	1.7	-
Service Charges	IT	17.2	304,700	12.7	229,600
Single Person Child Carer Tax Credit	IT	N/A	N/A	N/A	N/A
Single Person's Credit (2)	IT	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

Cost of Tax Allowances, Credits, Exemptions and Reliefs

Costs of Tax Expenditures (Allowances, Credits, Exemptions and Reliefs)	Tax	2005 Cm	2005 Numbers	2004 Cm	2004 Numbers
Special Savings Incentive Scheme	IT	597.4	1,083,600	548.0	1,094,300
Stock Relief (for Registered Farm Partnerships) (S667C)	IT	N/A	N/A	N/A	N/A
Stock Relief (for Young Trained Farmers) (S667B)	IT	N/A	N/A	N/A	N/A
Tax Relief on "tax free" lump sums (4)	IT	120.0	-	-	-
Third Level Education Fees	IT	14.3	29,900	11.1	26,600
Trade Union Subscriptions	IT	11.8	272,100	10.7	248,300
Widowed Person or Surviving Civil Partner Credit (2)	IT	132.2	71,500	125.7	73,400
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	439.1	13,200	434.4	11,200
Employee Share Ownership Trusts *	IT,CT	1.7	16,800	0.1	234.0
Investment in Films *	IT,CT	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
Start your Own Business Relief (Section 472AA)	IT				
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	396.0	3,034	364.1	3,360
Group Relief (15)	CT	421.6	1,578	207.6	1,472
Relief in Investment in Renewable energy	CT	N/A	N/A	N/A	N/A
Research & Development Tax Credit	CT	65.2	135	70.5	73
Start Up Relief	CT	N/A	N/A	N/A	N/A
Capital Allowances Used (Total) * (8)	IT,CT	1,877.5	266,200	1,683.6	272,300
Capital Allowances Used (Energy Efficient Capital Allowance only)	CT	N/A	N/A	N/A	N/A
Entrepreneur Relief (Section 597AA)	CGT				
Agricultural Relief	CAT	N/A	N/A	N/A	N/A
Business Relief (11)	CAT	N/A	N/A	N/A	N/A
Dwelling House Exemption	CAT	N/A	N/A	N/A	N/A
Favourite Nephew Relief	CAT				
Approved Sports Bodies	Stamps	N/A	N/A	N/A	N/A
Certain Company Reconstructions and Amalgamations (12)	Stamps	N/A	N/A	N/A	N/A
Certain Family Farm Transfers	Stamps	N/A	N/A	N/A	N/A
Charities	Stamps	N/A	N/A	N/A	N/A
Commercial Woodlands	Stamps	N/A	N/A	N/A	N/A
Consanguinity	Stamps	N/A	N/A	N/A	N/A
Housing Authorities and Affordable Homes Partnerships	Stamps	N/A	N/A	N/A	N/A
Intragroup Transactions (13)	Stamps	N/A	N/A	N/A	N/A
Miscellaneous Instruments	Stamps	N/A	N/A	N/A	N/A
Oireachtas Funds	Stamps	N/A	N/A	N/A	N/A
Property Transfer Between Spouses	Stamps	N/A	N/A	N/A	N/A
Property Transfer Between Spouses on Foot of Court Orders	Stamps	N/A	N/A	N/A	N/A
Young Trained Farmer	Stamps	N/A	N/A	N/A	N/A
Air Navigation Services	VAT	N/A	N/A	N/A	N/A
European Space Agency	VAT	N/A	N/A	N/A	N/A
Donated Medical Equipment	VAT	N/A	N/A	N/A	N/A
Disabled Equipment	VAT	N/A	N/A	N/A	N/A
Water Rescue Craft and Equipment	VAT	N/A	N/A	N/A	N/A
Exports by Philanthropic Organisations	VAT	N/A	N/A	N/A	N/A
Marine Diesel	VAT	N/A	N/A	N/A	N/A
Touring Coaches	VAT	N/A	N/A	N/A	N/A
Diplomatic Personnel	VAT	N/A	N/A	N/A	N/A
Disabled Car Drivers	VAT	N/A	N/A	N/A	N/A
Disabled Vans Drivers	VAT	N/A	N/A	N/A	N/A
Disabled Car Passengers	VAT	N/A	N/A	N/A	N/A
Disabled Vans Passengers	VAT	N/A	N/A	N/A	N/A
Disabled Car Organisation	VAT	N/A	N/A	N/A	N/A
Disabled Vans Organisation	VAT	N/A	N/A	N/A	N/A