

Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2023 €m	2023 Numbers	2022 €m	2022 Numbers	2021 €m	2021 Numbers	2020 €m	2020 Numbers	2019 €m	2019 Numbers
Age Exemption with child addition* (1)	IT			N/A	N/A	N/A	N/A	N/A	N/A	90.2	112,800
Age Tax Credit	IT			106.8	291,400	98.7	268,200	96.8	263,400	90.2	245,400
Approved Profit Sharing Schemes * (2)	IT			80.0	49,200	65.1	40,600	64.8	38,600	49.4	32,300
Blind Person's Credit (incl. Guide Dog Allowance)	IT			2.6	1,910	2.4	1,790	2.5	1,800	2.4	1,800
Certain profits of micro-generation of electricity	IT			N/A	N/A	N	N	N	N	N	N
Deduction for retrofitting	IT			N	N	N	N	N	N	N	N
Dependent Relative Tax Credit	IT			24.2	59,200	15.8	41,400	3.9	33,900	3.5	30,000
Employing a Carer	IT			8.2	1,610	7.9	1,580	7.0	1,680	6.4	1,630
Employment Investment Scheme (EII) (3)	IT			52.5	3,195	43.8	3,133	32.6	2,196		
Exemption in respect of electricity costs emergency benefit payment	IT					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
Farming: accelerated allowances for capital expenditure on slurry storage	IT			N	N	N	N	N	N	N	N
Fisher tax credit	IT			1.3	1,060	1.2	1,030	0.8	720	0.9	790
Foreign Earnings Deduction	IT			3.1	435	1.4	182	1.3	230	4.9	676
General Stock Relief	IT			9.5	12,870	9.5	13,880	7.3	12,350	5.6	9,490
Health Expenses (Total) (4) (5)	IT			243.4	667,200	208.2	571,800	181.4	541,900	206.2	572,200
Health Expenses (Excluding Nursing Homes)	IT			201.1	662,900	172.0	567,900	145.8	538,000	169.0	568,200
Health Expenses (Nursing Homes Only)	IT			42.3	7,800	36.2	7,000	35.6	7,100	37.2	8,000
Help to Buy scheme (6)	IT	185.3	7,000	181.0	6,898	190.5	7,617	120.4	6,111	101.1	6,595
Home Carer's Tax Credit	IT			108.2	75,100	106.3	75,400	112.2	79,900	115.5	87,600
Incapacitated Child Tax Credit	IT			138.3	43,900	118.3	37,900	111.1	36,000	105.8	34,800
Key Employee Engagement Programme (KEEP) (7)	IT			1.6	26	1.8	32	0.3	37	0.1	<10
Living City Initiative (8) (21)	IT			1.1	89	0.5	65	0.4	59	0.5	60
Medical Insurance Relief (9)	IT			405.2	1,383,260	390.8	1,350,987	376.9	1,289,281	355.2	1,314,700
Mortgage Interest Tax Credit	IT			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
Relief for increase in carbon tax on farm diesel	IT			0.3	5,680	0.2	5,820	N/A	N/A	N/A	N/A
Remote Working Relief	IT			17.3	141,500	7.9	114,900	6.7	116,700	N	N
Rent tax credit	IT			156.4	273,160	C	C	C	C	C	C
Residential Premises Rental Income Relief	IT	N	N	N	N	N	N	N	N	N	N
Save As You Earn (SAYE)	IT			3.2	2,300	5.6	1,700	2.6	1,200	1.3	1,200
Sea-going naval personnel	IT			0.3	230	0.4	260	0.3	250	N	N
Single Person Child Carer Credit	IT			121.9	83,600	112.2	77,000	112.2	77,100	109.9	77,100
Special Assignee Relief Programme (SARP)	IT					41.8	1,982	36.6	1,659	38.2	1,574
Start-Up Relief for Entrepreneurs (SURE)	IT			0.9	44	0.7	36	1.0	46	0.7	31
Stock Relief for Registered Farm Partnerships	IT			0.3	290	0.4	360	0.3	250	0.4	230
Stock Relief for Young Trained Farmer ***	IT			0.2	140	0.6	400	0.4	380	0.5	430
Succession Farm Partnerships	IT			0.9	380	1.0	460	0.9	410	0.8	350
Transborder Workers Relief	IT					N/A	N/A	N/A	N/A	N/A	N/A
Accelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (S285B) (27)	IT,CT			0.1	51	0.1	58	0.1	42	0.1	57
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)	IT			0.0	28	0.0	33	0.0	31	0.0	30
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which CT (27)	CT			0.1	23	0.1	25	0.1	11	0.1	27
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment (S285C) (27)	IT,CT			0.1	73	0.2	70	0.3	66	0.1	70
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)	IT			0.0	5	0.0	59	0.1	51	0.0	56
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which CT (27)	CT			0.0	<10	0.2	11	0.2	15	0.1	14
Accelerated Capital Allowance scheme for Energy Efficient Equipment (27)	IT,CT			15.0	1,671	7.0	1,308	8.5	984	4.5	1,012
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)	CT			13.3	1,206	6.0	1,024	8.1	816	4.1	832
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)	IT			1.7	465	1.0	284	0.4	168	0.4	180
Acceleration of wear and tear allowances for farm safety equipment	IT/CT			0.0	15	N/A	N/A	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which IT	IT			0.0	<10	0.0	20	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which CT	CT			0.0	<10	N/A	N/A	N	N	N	N
Pre-letting expenditure in respect of vacant premises * (2)	IT/CT			1.1	1,080	0.9	1,072	0.9	1,073	0.9	1,085
Pre-letting expenditure in respect of vacant properties, of which CT	CT			0.1	72	0.1	63	0.1	61	0.1	54
Pre-letting expenditure in respect of vacant premises, of which IT* (2)	IT			0.9	1,008	0.8	1,009	0.8	1,012	0.8	1,031
Donations to approved bodies ***	IT,CT,Stamps			47.8	110,500	49.4	116,900	47.2	119,800	44.8	121,800
Donations to approved bodies (S848A), of which IT ***	IT			42.7	109,760	44.7	116,300	43.6	119,200	42.0	121,200
Donations to approved bodies (S848A), of which CT	CT			5.1	771	4.7	675	3.6	599	2.8	577
Donations to approved bodies (S82A), of which Stamps	Stamps	0.0	0	0.0	0	0.0	0	0.0	<10	0.0	0
Approved Sports Bodies	IT,CT,Stamps										
Approved Sports Bodies - conveyance/ transfer/lease of land (S82B)	Stamps	1.6	138	0.5	66	5	5	0.5	80	0.5	66
Donations to Approved Sporting Bodies (S847A)(PAYE) (15)	IT			0.2	957	0.3	1,289	0.2	1,046	0.3	1,246
Donations to Approved Sporting Bodies (Schedule D and Corporation Tax) (S847A) (15)	IT,CT			0.7	1,360	0.5	1,310	0.5	1,260	0.4	1,280
Employers' contributions to approved superannuation schemes	IT,CT			323.0	551,700	295.4	504,900	254.2	474,500	234.0	424,000
Pension Contributions (Total Taxpayer Contributions) (10)	IT							1154.0	801,700	1111.0	802,100
Exemption of employers' contributions from employee BIK	IT			956.0	551,700	875.0	504,900	774.1	474,500	721.5	424,000
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
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
Employee Share Ownership Trusts	IT			0.1	7,000	0.1	12,400	0.1	11,800	0.1	11,800

Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2023 €m	2023 Numbers	2022 €m	2022 Numbers	2021 €m	2021 Numbers	2020 €m	2020 Numbers	2019 €m	2019 Numbers
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
Corporation Tax Relief for start-up Relief companies <sup>A</sup>	CT			7.8	1,374	7.2	1,398	6.4	1,258	6.2	1,199
Knowledge Development Box (KDB) (28)	CT			24.1	17	17.5	19	17.0	20	13.7	20
Research & Development (R&D) Tax Credit	CT			1158.0	1,631	753.0	1,629	658.0	1,616	626.0	1,601
Film Relief (26) (28)	CT			104.1	65	125.9	71	159.9	67	57.6	42
Tax Credit for Digital Games (28)	CT			0.0	0	N	N	N	N	N	N
CAT agricultural relief	CAT	246.6	1,781	205.7	1,612	199.7	1,781	170.0	1,598	158.6	1,413
CAT business relief	CAT	224.2	763	198.1	767	148.9	729	185.5	603	200.4	648
CAT exemption of heritage property	CAT	0.0	<10	3.8	<10	0.4	<10	2.5	<10	1.4	<10
Favourite Niece/Nephew Relief	CAT	2.9	107	2.6	115	2.8	130	2.5	107	3.2	130
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			161.7	1,334	142.9	1,204	93.2	924	93.9	972
CGT exemption on disposal of site to a child (11)	CGT			N/A	146	N/A	165	N/A	127	N/A	173
CGT Farm Restructuring Relief	CGT			1.6	24	0.9	33	0.9	13	0.8	18
CGT principal private residence relief	CGT			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT relief for investment in innovative enterprises ('angel investor relief')	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief for venture fund managers	CGT			1.1	13	1.0	10	<10	<10	<10	<10
CGT relief on certain disposals of land or buildings	CGT			142.0	981	135.0	1,018	233.0	799	177.0	890
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	1,923	N/A	1,861	N/A	1,691	N/A	1,604
Certain family farm transfers	Stamps	0.6	35	0.6	28	0.3	32	0.2	17	0.4	24
Charities – conveyance/ transfer/lease of land	Stamps	21.4	1,393	28.0	1,322	20.5	1,376	16.1	1,317	13.0	1,763
Consanguinity relief	Stamps	64	2,180	52.5	1,947	49.4	2,221	51.2	2,182	29.0	1,780
Enterprise Securities Market	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Licences and leases granted under Petroleum and Other Mineral Development Act, 1960, etc.	Stamps	0.0	0	0.0	0	0.0	<10	0.0	0	0.0	0
Pension schemes and charities	Stamps	0.6	242	0.4	241	0.6	102	0.5	80	0.2	79
Relief for certain leases of farmland	Stamps	0.4	953	0.2	643	0.3	538	0.2	325	0.1	272
Residential Development Refund Scheme	Stamps	19.7	1390	21.2	1,392	21.2	1,499	13.7	1,284	9.5	958
Single Farm Payment entitlement	Stamps	0.3	<10	0.6	<10	0.0	0	0.0	0	0.0	<10
Young Trained Farmer Relief	Stamps	15.5	1,320	15.0	1,212	15.0	1,278	11.9	1,152	14.6	1,128
LPT Deferrals (12)	LPT	2.6	11,773	2.9	13,281	10.0	40,700	8.9	45,800	10.7	50,000
LPT Exemptions (13)	LPT	5.5	20,675	5.4	20,261	14.0	49,000	14.3	49,100	13.5	49,000
VHT Exemptions	VHT	N	N	N	N	N	N	N	N	N	N
Repayment of Excise Duty/Microbrewery Excise Relief	APT	7.3	77	6.9	86	6.6	81	5.8	85	6.1	85
Betting Duty and Betting Intermediary Duty 'de minimis' relief	Betting	1.7	56	1.8	59	1.2	53	0.8	47	N	N
Aviation Gasoline Repayment	MOT	0.1	<10	0.2	<10	0.2	<10	0.2	<10	0.2	<10
Diesel Rebate Scheme	MOT	38.4	1,945	35.9	1,942	10.3	1,006	8.3	855	10.3	830
Excise Rate on Auto-diesel	MOT	353.7	N/A	307.9	N/A	390.0	N/A	366.1	N/A	422.8	N/A
Excise Rate on Fuel Oil	MOT	9.1	N/A	14.0	N/A	20.9	N/A	24.9	N/A	24.7	N/A
Excise Rate on Kerosene	MOT	381.9	N/A	408.9	N/A	599.6	N/A	680.9	N/A	578.7	N/A
Horticulture Excise Duty Repayment	MOT	0.1	14	0.0	15	0.1	15	0.1	15	0.1	20
Reduced Rate on Marked Gas Oil (MGO)	MOT	404.8	N/A	397.3	N/A	522.0	N/A	488.3	N/A	473.0	N/A
Commercial Sea Navigation	MOT	18.6	208	16.5	223	21.0	242	17.4	241	14.7	228
Charities VAT Compensation Scheme	VAT	5.0	654	5.0	680	5.0	708	5.0	890	5.0	1,106
Disabled Drivers & Passengers Scheme	VAT	32.9	5,912	29.1	5,751	27.1	5,453	25.3	5,650	26.7	6,419
of which: Disabled Drivers	VAT	6.7	1,730	6.4	1,671	6.1	1,713	6.3	1,764	6.5	1,985
of which: Disabled Car Organisation	VAT	1.6	136	0.8	226	0.9	79	0.7	142	0.5	110
of which: Disabled Car Passengers	VAT	24.6	4,046	21.9	3,854	20.1	3,661	18.3	3,744	19.7	4,324
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	7.1	6,154	7.3	6,938	5.6	6,314	5.1	5,935	5.5	6,268
Donated Medical Equipment	VAT	0.9	15	0.5	19	1.2	21	0.5	16	0.5	24
Exports by Philanthropic Organisations	VAT	0.0	<10	0.0	<10	0.0	<10	0.0	<10	0.0	<10
Farm construction	VAT	88.0	35,766	89.3	35,649	85.7	36,245	80.0	37,465	83.5	36,942
VAT on Marine Diesel, for use on a registered sea-fishing vessel	VAT	0.1	21	0.1	21	0.1	28	0.0	31	0.1	32
Touring Coaches	VAT	7.5	147	6.0	106	0.8	31	4.2	92	8.3	162
Water Rescue Craft and Equipment	VAT	0	<10	0.0	<10	0.0	<10	0.1	<10	0.0	<10
Relief from VRT (electric and hybrid vehicles)	VRT	25.4	11,547	18.8	8,062	17.9	7,471	39.2	15,627	47.9	24,112
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT	47.9	6,743	40.6	6,006	38.6	6,201	33.1	5,830	36.9	6,699
VRT Export Repayment Scheme	VRT	2.0	243	2.4	279	2.2	374	3.3	603	5.0	979
<b>Cost of Tax Expenditures (Ceased)</b>	<b>Tax</b>	<b>2023 €m</b>	<b>2023 Numbers</b>	<b>2022 €m</b>	<b>2022 Numbers</b>	<b>2021 €m</b>	<b>2021 Numbers</b>	<b>2020 €m</b>	<b>2020 Numbers</b>	<b>2019 €m</b>	<b>2019 Numbers</b>
Mortgage Interest Relief on Certain Home Loans	IT	C	C	C	C	C	C	27.4	359,900	58.6	381,800

Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2018 €m	2018 Numbers	2017 €m	2017 Numbers	2016 €m	2016 Numbers	2015 €m	2015 Numbers	2014 €m	2014 Numbers
Age Exemption with child addition * (1)	IT	76.7	84,200	75.3	80,500	78.2	78,400	46.6	60,000	81.3	66,000
Age Tax Credit	IT	77.5	209,900	72.1	195,500	66.6	180,700	63.1	170,000	58.7	158,800
Approved Profit Sharing Schemes * (2)	IT	55.2	34,800	46.0	31,100	66.2	41,500	44.7	26,700	50.8	25,700
Blind Person's Credit (incl. Guide Dog Allowance)	IT	2.3	1,700	2.2	1,630	2.2	1,600	2.3	1,580	2.2	1,560
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	2.7	24,300	2.2	21,000	2.4	23,900	2.0	18,900	1.9	18,400
Employing a Carer	IT	6.6	1,600	7.0	1,650	7.8	1,850	8.2	1,880	8.1	1,910
Employment Investment Scheme (EII) (3)	IT	14.5	1,137	18.6	1,538	31.0	2,260	28.0	1,979	25.3	1,731
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
Farming: accelerated allowances for capital expenditure on slurry storage	IT	N	N	N	N	N	N	N	N	N	N
Fisher tax credit	IT	1.0	880	0.7	620	N	N	N	N	N	N
Foreign Earnings Deduction	IT	5.4	817	3.9	591	3.5	413	3.2	472	1.1	144
General Stock Relief	IT	4.9	9,090	6.3	10,130	6.4	11,020	6.1	10,690	5.2	9,100
Health Expenses (Total) (4) (5)	IT	190.1	527,100	172.5	486,200	164.2	458,500	155.1	444,700	145.9	421,800
Health Expenses (Excluding Nursing Homes)	IT	155.5	522,800	141.4	482,200	131.4	454,700	124.8	438,300	116.8	419,200
Health Expenses (Nursing Homes Only)	IT	34.7	7,700	31.0	7,100	32.8	6,800	30.4	6,400	29.1	6,200
Help to Buy scheme (6)	IT	73.5	4,986	69.4	4,851	N/A	N/A	N	N	N	N
Home Carer's Tax Credit	IT	90.0	83,100	83.5	83,800	77.9	85,900	60.9	80,900	60.9	80,900
Incapacitated Child Tax Credit	IT	92.7	30,700	82.1	27,700	75.5	25,000	66.7	22,800	59.0	20,300
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	29	0.2	23	0.2	15	0.2	13	0.1	<10
Medical Insurance Relief (9)	IT	355.7	1,258,100	350.0	1,271,400	329.0	1,189,200	325.2	1,111,300	354.9	1,111,300
Mortgage Interest Tax Credit	IT	N	N	N	N	N	N	N	N	N	N
Reduced rate of USC for Medical Card Holders	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Relief for increase in carbon tax on farm diesel	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Remote Working Relief	IT	N	N	N	N	N	N	N	N	N	N
Rent tax credit	IT	C	C	6.3	117,100	13.7	126,300	21.4	135,600	29.5	143,900
Residential Premises Rental Income Relief	IT	N	N	N	N	N	N	N	N	N	N
Save As You Earn (SAYE)	IT	1.3	1,100	2.3	1,620	1.9	1,420	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	99.1	70,500	93.9	67,400	90.3	65,700	89.9	66,800	94.0	71,100
Special Assignee Relief Programme (SARP)	IT	42.4	1,481	28.1	1,084	18.1	793	9.5	586	5.9	302
Start-Up Relief for Entrepreneurs (SURE)	IT	0.8	39	1.6	64	1.9	80	1.8	86	1.8	59
Stock Relief for Registered Farm Partnerships	IT	0.3	210	0.6	370	0.5	360	0.1	60	0.0	30
Stock Relief for Young Trained Farmer **^	IT	0.6	550	1.0	740	0.8	730	1.4	460	1.1	280
Succession Farm Partnerships	IT	0.6	290	0.4	175	N	N	N	N	N	N
Transborder Workers Relief	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Accelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (S285B) (27)	IT,CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)	IT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which CT (27)	CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment (S285C) (27)	IT,CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)	IT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which CT (27)	CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Energy Efficient Equipment (27)	IT,CT	3.7	792	3.1	342	0.9	71	1.1	65	0.9	57
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)	CT	3.5	617	2.9	79	0.9	71	1.1	65	0.9	57
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)	IT	0.2	175	0.2	263	N	N	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment	IT/CT	N	N	N	N	N	N	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which IT	IT	N	N	N	N	N	N	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which CT	CT	N	N	N	N	N	N	N	N	N	N
Pre-letting expenditure in respect of vacant premises * (2)	IT/CT	0.8	1,148	N/A	N/A	N	N	N	N	N	N
Pre-letting expenditure in respect of vacant properties, of which CT	CT	0.1	47	N/A	N/A	N	N	N	N	N	N
Pre-letting expenditure in respect of vacant premises, of which IT* (2)	IT	0.7	1,101	0.3	677	N	N	N	N	N	N
Donations to approved bodies **^	IT,CT,Stamps	43.3	119,000	43.7	120,800	41.0	116,300	42.1	113,300	37.5	107,300
Donations to approved bodies (S848A), of which IT **^	IT	40.8	118,400	41.4	120,200	39.9	115,700	39.4	112,800	36.7	106,800
Donations to approved bodies (S848A), of which CT	CT	2.5	573	2.3	577.0	1.1	565.0	2.7	522.0	0.8	472.0
Donations to approved bodies (S82A), of which Stamps	Stamps	0.0	0	0.0	<10	0.0	<10	0.0	<10	0.0	<10
Approved Sports Bodies	IT,CT,Stamps										
Approved Sports Bodies - conveyance/ transfer/lease of land (S82B)	Stamps	0.5	94	0.1	71	0.5	62	0.5	62	0.2	65
Donations to Approved Sporting Bodies (S847A)(PAYE) (15)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Donations to Approved Sporting Bodies (Schedule D and Corporation Tax) (S847A) (15)	IT,CT	0.3	1,240	0.3	1,170	0.3	1,110	0.4	1,170	0.5	1,170
Employers' contributions to approved superannuation schemes	IT,CT	173.2	413,000	159.8	366,700	158.4	345,500	147.0	342,100	138.0	314,000
Pension Contributions (Total Taxpayer Contributions) (10)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of employers' contributions from employee BK	IT	658.3	413,000	607.3	366,700	601.9	345,500	559.0	342,100	520.0	314,000
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	N/A	N/A
Tax Relief on "tax free" retirement lump sums	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	134.0	N/A
Employee Share Ownership Trusts	IT	0.1	11,900	0.2	10,600	0.6	10,700	1.7	11,800	1.7	11,831

Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2018 €m	2018 Numbers	2017 €m	2017 Numbers	2016 €m	2016 Numbers	2015 €m	2015 Numbers	2014 €m	2014 Numbers
Cycle to Work Scheme	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Original Market Value Deduction for Electric Vehicle Benefit-in-Kind	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Small Benefits Exemption	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TaxSaver Travel Scheme	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Corporation Tax Relief for start-up Relief companies ^	CT	6.0	1,171	5.8	1,071	5.7	1,051	4.8	936	4.7	977
Knowledge Development Box (KDB) (28)	CT	10.3	15	12.2	16	6.1	10	N/A	N/A	N/A	N/A
Research & Development (R&D) Tax Credit	CT	355.0	1,303	448.0	1,505	670.0	1,506	707.9	1,535	553.3	1,570
Film Relief (26) (28)	CT	142.9	77	45.7	38	93.0	61	98.4	1,126	123.0	4,149
Tax Credit for Digital Games (28)	CT	N	N	N	N	N	N	N	N	N	N
CAT agricultural relief	CAT	165.5	1,463	140.5	1,472	114.6	1,263	215.0	2,024	164.4	1,581
CAT business relief	CAT	189.9	643	102.5	584	85.1	483	86.9	461	139.7	495
CAT exemption of heritage property	CAT	5	5	1.2	<10	0.5	<10	1.9	<10	8.0	<10
Favourite Niece/Nephew Relief	CAT	N/A	96	N/A	115	N/A	83	N/A	133	N/A	114
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	92.4	875	81.8	875	20.4	406	N	N	N	N
CGT exemption on disposal of site to a child (11)	CGT	N/A	104	N/A	95	N/A	84	N/A	71	N/A	81
CGT Farm Restructuring Relief	CGT	0.6	17	N	N	N	N	N	N	N	N
CGT principal private residence relief	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT relief for investment in innovative enterprises ('angel investor relief')	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief for venture fund managers	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief on certain disposals of land or buildings	CGT	113.0	632	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	1,400	N/A	1,421	N/A	1,357	N/A	1,229	N/A	1,318
Certain family farm transfers	Stamps	0.3	18	0.2	19	0.2	18	0.1	25	0.2	25
Charities – conveyance/ transfer/lease of land	Stamps	9.6	1,471	6.3	1,350	4.6	1,159	2.9	837	3.5	589
Consanguinity relief	Stamps	22.0	1,647	3.8	1,018	2.9	1,406	6.8	3,064	6.9	3,973
Enterprise Securities Market	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Licences and leases granted under Petroleum and Other Mineral Development Act, 1960, etc.	Stamps	0.0	0	0.0	0	0.0	0	0.0	0	0.0	11
Pension schemes and charities	Stamps	0.1	50	1.1	31	1.2	18	1.1	35	1.3	13
Relief for certain leases of farmland	Stamps	0.0	23	N	N	N	N	N	N	N	N
Residential Development Refund Scheme	Stamps	1.2	167	N	N	N	N	N	N	N	N
Single Farm Payment entitlement	Stamps	0.4	<10	0.0	0	0.2	<10	0.1	<10	1.0	<10
Young Trained Farmer Relief	Stamps	16.8	1,056	7.8	845	4.6	731	5.2	989	4.7	722
LPT Deferrals (12)	LPT	9.9	58,000	10.5	62,000	12.0	48,000	10.5	47,000	10.0	41,000
LPT Exemptions (13)	LPT	12.7	49,000	12.5	48,000	12.0	47,000	12.0	47,000	12.0	43,000
VHT Exemptions	VHT	N	N	N	N	N	N	N	N	N	N
Repayment of Excise Duty/Microbrewery Excise Relief	APT	5.8	90	5.7	86	4.1	71	N/A	N/A	N/A	N/A
Betting Duty and Betting Intermediary Duty 'de minimis' relief	Betting	N	N	N	N	N	N	N	N	N	N
Aviation Gasoline Repayment	MOT	0.2	<10	0.1	<10	0.2	<10	0.2	11	0.2	<10
Diesel Rebate Scheme	MOT	3.5	713	1.3	442	0.6	624	9.7	1,780	26.4	7,450
Excise Rate on Auto-diesel	MOT	414.8	N/A	380.3	N/A	384.1	N/A	356.6	N/A	322.3	N/A
Excise Rate on Fuel Oil	MOT	27.1	N/A	31.8	N/A	31.3	N/A	32.0	N/A	35.6	N/A
Excise Rate on Kerosene	MOT	622.5	N/A	589.9	N/A	568.7	N/A	548.3	N/A	463.4	N/A
Horticulture Excise Duty Repayment	MOT	0.1	16	0.1	17	0.1	18	0.1	21	0.1	21
Reduced Rate on Marked Gas Oil (MGO)	MOT	454.9	N/A	405.7	N/A	400.4	N/A	389.2	N/A	375.5	N/A
Commercial Sea Navigation	MOT	13.6	138	14.7	68	12.4	250	10.8	280	11.4	280
Charities VAT Compensation Scheme	VAT										
Disabled Drivers & Passengers Scheme	VAT	27.5	6,250	24.7	6,183	25.8	6,562	20.1	5,239	18.3	4,926
of which: Disabled Drivers	VAT	7.1	2,042	6.7	2,027	7.0	2,182	5.5	1,777	5.1	1,698
of which: Disabled Car Organisation	VAT	0.2	51	0.1	32	0.1	24	0.1	10	N/A	N/A
of which: Disabled Car Passengers	VAT	20.2	4,157	17.7	4,064	18.2	4,255	14.0	3,291	12.7	3,094
of which: Disabled Vans Drivers	VAT	N/A	N/A	0.0	15	0.1	24	0.1	42	0.1	44
of which: Disabled Vans Organisation	VAT	N/A	N/A	N/A	N/A	0.1	18	N/A	N/A	N/A	N/A
of which: Disabled Vans Passengers	VAT	N/A	N/A	0.2	45	0.3	59	0.5	119	0.3	90
Disabled Equipment	VAT	5.0	5,804	4.8	5,779	4.2	5,068	4.0	4,932	3.0	4,322
Donated Medical Equipment	VAT	0.6	23	0.6	19	0.9	<10	0.7	11	0.6	17
Exports by Philanthropic Organisations	VAT	0.0	<10	0.0	<10	0.1	14	0.0	<10	0.1	10
Farm construction	VAT	75.3	21,765	59.1	20,366	55.6	22,832	54.4	20,934	50.4	21,014
VAT on Marine Diesel, for use on a registered sea-fishing vessel	VAT	0.0	34	0.1	44	0.1	46	0.1	57	0.1	55
Touring Coaches	VAT	8.5	214	9.6	214	10.0	219	6.3	141	5.5	118
Water Rescue Craft and Equipment	VAT	0.0	<10	0.0	<10	0.0	<10	0.0	<10	0.1	<10
Relief from VRT (electric and hybrid vehicles)	VRT	27.9	15,712	15.6	8,787	9.1	5,004	N/A	N/A	N/A	N/A
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT	34.3	6,691	31.3	6,268	30.3	6,146	N/A	N/A	N/A	N/A
VRT Export Repayment Scheme	VRT	6.0	1,271	6.1	1,142	7.3	1,187	N/A	N/A	N/A	N/A
<b>Cost of Tax Expenditures (Ceased)</b>	<b>Tax</b>	<b>2018 €m</b>	<b>2018 Numbers</b>	<b>2017 €m</b>	<b>2017 Numbers</b>	<b>2016 €m</b>	<b>2016 Numbers</b>	<b>2015 €m</b>	<b>2015 Numbers</b>	<b>2014 €m</b>	<b>2014 Numbers</b>
Mortgage Interest Relief on Certain Home Loans	IT	107.3	400,000	171.1	414,300	186.5	445,600	232.4	442,500	266.4	473,890

Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2013 €m	2013 Numbers	2012 €m	2012 Numbers	2011 €m	2011 Numbers	2010 €m	2010 Numbers	2009 €m	2009 Numbers
Age Exemption with child addition * (1)	IT	95.2	65,500	115.3	89,700	93.1	70,800	92.1	63,500	83.0	55,700
Age Tax Credit	IT	55.3	149,600	52.3	141,500	47.6	129,100	46.3	95,900	43.7	90,700
Approved Profit Sharing Schemes * (2)	IT	39.0	38,200	57.1	41,300	25.1	34,500	41.9	62,000	37.6	62,900
Blind Person's Credit (incl. Guide Dog Allowance)	IT	2.2	1,540	2.1	1,450	2.0	1,430	1.9	1,220	1.9	1,190
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	18,000	1.8	18,100	1.7	17,200	2.0	17,400	2.1	18,200
Employing a Carer	IT	7.9	1,900	7.4	1,780	7.1	1,700	6.9	1,620	5.9	1,470
Employment Investment Scheme (EII) (3)	IT	20.2	1,621	18.9	1,423	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
Farming: accelerated allowances for capital expenditure on slurry storage	IT	N	N	N	N	N	N	N	N	N	N
Fisher tax credit	IT	N	N	N	N	N	N	N	N	N	N
Foreign Earnings Deduction	IT	1.0	135	0.8	108	N	N	N	N	N	N
General Stock Relief	IT	5.2	8,950	5.2	7,720	2.0	N/A	2.0	N/A	2.0	N/A
Health Expenses (Total) (4) (5)	IT	138.6	399,400	134.0	388,300	131.1	384,300	126.6	367,600	145.5	492,800
Health Expenses (Excluding Nursing Homes)	IT	111.0	396,700	108.8	385,600	108.0	381,800	105.6	365,100	122.4	489,400
Health Expenses (Nursing Homes Only)	IT	25.2	5,800	25.2	5,500	23.1	5,000	21.0	5,100	23.1	6,700
Help to Buy scheme (6)	IT	N	N	N	N	N	N	N	N	N	N
Home Carer's Tax Credit	IT	61.9	82,500	63.2	84,400	62.6	83,400	67.8	82,100	63.9	77,500
Incapacitated Child Tax Credit	IT	51.0	17,700	45.6	15,900	41.9	14,700	39.1	13,000	38.0	12,200
Key Employee Engagement Programme (KEEP) (7)	IT	N	N	N	N	N	N	N	N	N	N
Living City Initiative (8) (21)	IT	0.0	<10	0.0	<10	0.0	<10	N/A	N/A	N/A	N/A
Medical Insurance Relief (9)	IT	575.8	1,118,400	883.9	1,197,500	737.2	1,271,600	697.9	1,268,400	589.6	1,233,900
Mortgage Interest Tax Credit	IT	N	N	N	N	N	N	N	N	N	N
Reduced rate of USC for Medical Card Holders	IT	N/A	N/A	N/A	N/A	N/A	N/A	N	N	N	N
Relief for increase in carbon tax on farm diesel	IT	N/A	N/A	N/A	N/A	N	N	N	N	N	N
Remote Working Relief	IT	N	N	N	N	N	N	N	N	N	N
Rent tax credit	IT	37.9	153,100	48.0	166,400	66.5	179,600	82.8	189,000	85.9	196,900
Residential Premises Rental Income Relief	IT	N	N	N	N	N	N	N	N	N	N
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	1.9	121	0.1	11	N	N	N	N	N	N
Start-Up Relief for Entrepreneurs (SURE)	IT	1.3	60	1.6	88	2.0	80	1.8	54	2.9	77
Stock Relief for Registered Farm Partnerships	IT	0.1	30	0.1	30	N	N	N	N	N	N
Stock Relief for Young Trained Farmer **^	IT	1.1	310	1.1	280	N	N	N	N	N	N
Succession Farm Partnerships	IT	N	N	N	N	N	N	N	N	N	N
Transborder Workers Relief	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Accelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (S285B) (27)	IT,CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)	IT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which CT (27)	CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment (S285C) (27)	IT,CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)	IT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which CT (27)	CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Energy Efficient Equipment (27)	IT,CT	0.7	65	1.0	77	1.3	76	0.6	68	1.6	93
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)	CT	0.7	65	1.0	77	1.3	76	0.6	68	1.6	93
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)	IT	N	N	N	N	N	N	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment	IT/CT	N	N	N	N	N	N	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which IT	IT	N	N	N	N	N	N	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which CT	CT	N	N	N	N	N	N	N	N	N	N
Pre-letting expenditure in respect of vacant premises * (2)	IT/CT	N	N	N	N	N	N	N	N	N	N
Pre-letting expenditure in respect of vacant properties, of which CT	CT	N	N	N	N	N	N	N	N	N	N
Pre-letting expenditure in respect of vacant premises, of which IT* (2)	IT	N	N	N	N	N	N	N	N	N	N
Donations to approved bodies **^	IT,CT,Stamps	34.7	102,600	46.8	138,000	47.1	140,400	51.1	146,800	54.1	155,100
Donations to approved bodies (S848A), of which IT **^	IT	33.8	102,100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Donations to approved bodies (S848A), of which CT	CT	0.9	480.0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Donations to approved bodies (S82A), of which Stamps	Stamps	0.0	0	0.0	0	0.0	<10	0.0	0	0.0	0
Approved Sports Bodies	IT,CT,Stamps										
Approved Sports Bodies - conveyance/ transfer/lease of land (S82B)	Stamps	0.2	62	0.0	68	1.0	57	1.3	47	N/A	N/A
Donations to Approved Sporting Bodies (S847A)(PAYE) (15)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Donations to Approved Sporting Bodies (Schedule D and Corporation Tax) (S847A) (15)	IT,CT	0.5	2,440	0.5	1,520	0.5	1,620	0.5	1,540	0.7	2,100
Employers' contributions to approved superannuation schemes	IT,CT	132.0	313,100	137.4	311,600	142.0	310,400	141.0	302,900	153.0	342,200
Pension Contributions (Total Taxpayer Contributions) (10)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of employers' contributions from employee BK	IT	497.0	313,100	515.7	311,600	532.0	310,400	515.0	302,900	558.0	342,200
Exemption of investment income and gains of approved superannuation funds	IT	865.0	N/A	765.0	N/A	805.0	N/A	835.0	N/A	780.0	N/A
Tax Relief on "tax free" retirement lump sums	IT	134.0	N/A	135.0	N/A	N/A	N/A	136.0	N/A	140.0	N/A
Employee Share Ownership Trusts	IT	1.1	25,300	0.5	11,100	2.3	25,200	3.3	25,300	1.3	16,400

Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2013 €m	2013 Numbers	2012 €m	2012 Numbers	2011 €m	2011 Numbers	2010 €m	2010 Numbers	2009 €m	2009 Numbers
Cycle to Work Scheme	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Original Market Value Deduction for Electric Vehicle Benefit-in-Kind	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Small Benefits Exemption	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TaxSaver Travel Scheme	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Corporation Tax Relief for start-up Relief companies ^	CT	4.9	1,038	5.5	1,270	6.8	1,284	4.6	872	N/A	N/A
Knowledge Development Box (KDB) (28)	CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Research & Development (R&D) Tax Credit	CT	421.4	1,576	281.9	1,543	261.0	1,409	223.7	1,172	216.1	900
Film Relief (26) (28)	CT	90.8	4,217	58.5	3,372	45.7	2,669	65.4	3,892	42.0	2,553
Tax Credit for Digital Games (28)	CT	N	N	N	N	N	N	N	N	N	N
CAT agricultural relief	CAT	163.4	1,594	200.8	1,747	185.1	1,499	N/A	N/A	N/A	N/A
CAT business relief	CAT	135.2	440	371.9	622	135.9	504	N/A	N/A	N/A	N/A
CAT exemption of heritage property	CAT	0.8	<10	0.3	<10	2.9	<10	2.6	<10	0.7	<10
Favourite Niece/Nephew Relief	CAT	N/A	90	N/A	105	N/A	102	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	36	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT Farm Restructuring Relief	CGT	N	N	N	N	N	N	N	N	N	N
CGT principal private residence relief	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT relief for investment in innovative enterprises ('angel investor relief')	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief for venture fund managers	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief on certain disposals of land or buildings	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief on works of art loaned for public display	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT Retirement Relief (11)	CGT	N/A	1,023	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain family farm transfers	Stamps	0.1	20	0.0	14	0.4	17	0.1	17	N/A	N/A
Charities – conveyance/ transfer/lease of land	Stamps	3.9	796	3.9	517	11.0	599	8.9	536	N/A	N/A
Consanguinity relief	Stamps	5.3	3,207	8.3	5,109	26.5	6,153	25.0	7,959	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
Licences and leases granted under Petroleum and Other Mineral Development Act, 1960, etc.	Stamps	0.0	<10	0.0	<10	0.0	<10	0.0	<10	N/A	N/A
Pension schemes and charities	Stamps	0.0	<10	0.0	<10	0.0	0	0.0	0	N	N
Relief for certain leases of farmland	Stamps	N	N	N	N	N	N	N	N	N	N
Residential Development Refund Scheme	Stamps	N	N	N	N	N	N	N	N	N	N
Single Farm Payment entitlement	Stamps	1.0	<10	0.0	0	0.1	<10	0.0	<10	N/A	N/A
Young Trained Farmer Relief	Stamps	3.7	714	7.9	1,157	13.3	863	21.8	1,170	N/A	N/A
LPT Deferrals (12)	LPT	4.5	35,000	N	N	N	N	N	N	N	N
LPT Exemptions (13)	LPT	6.0	36,000	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
Betting Duty and Betting Intermediary Duty 'de minimis' relief	Betting	N	N	N	N	N	N	N	N	N	N
Aviation Gasoline Repayment	MOT	0.3	13	0.3	15	0.2	17	0.2	18	0.1	17
Diesel Rebate Scheme	MOT	1.1	204	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Excise Rate on Auto-diesel	MOT	309.2	N/A	292.2	N/A	294.1	N/A	N/A	N/A	N/A	N/A
Excise Rate on Fuel Oil	MOT	38.7	N/A	42.6	N/A	45.2	N/A	N/A	N/A	N/A	N/A
Excise Rate on Kerosene	MOT	490.2	N/A	485.7	N/A	568.3	N/A	N/A	N/A	N/A	N/A
Horticulture Excise Duty Repayment	MOT	0.1	34	0.1	31	0.1	35	N/A	N/A	N/A	N/A
Reduced Rate on Marked Gas Oil (MGO)	MOT	443.4	N/A	454.5	N/A	528.5	N/A	N/A	N/A	N/A	N/A
Commercial Sea Navigation	MOT	9.9	285	9.5	292	7.9	300	N/A	N/A	N/A	N/A
Charities VAT Compensation Scheme	VAT										
Disabled Drivers & Passengers Scheme	VAT	15.4	4,351	16.3	4,611	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Drivers	VAT	4.3	1,518	4.7	1,603	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Car Organisation	VAT	N/A	N/A	0.1	21	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Car Passengers	VAT	10.5	2,685	10.6	2,754	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Vans Drivers	VAT	0.2	56	0.3	91	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	0.4	92	0.6	142	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Equipment	VAT	3.8	4,613	4.0	4,821	N/A	N/A	N/A	N/A	N/A	N/A
Donated Medical Equipment	VAT	0.6	18	0.5	11	N/A	N/A	N/A	N/A	N/A	N/A
Exports by Philanthropic Organisations	VAT	0.0	18	0.1	14	N/A	N/A	N/A	N/A	N/A	N/A
Farm construction	VAT	50.1	21,893	48.3	22,422	44.4	22,009	52.3	23,338	174.9	36,748
VAT on Marine Diesel, for use on a registered sea-fishing vessel	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Touring Coaches	VAT	4.0	94	2.6	60	N/A	N/A	N/A	N/A	N/A	N/A
Water Rescue Craft and Equipment	VAT	0.1	<10	0.0	<10	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
<b>Cost of Tax Expenditures (Ceased)</b>	<b>Tax</b>	<b>2013 €m</b>	<b>2013 Numbers</b>	<b>2012 €m</b>	<b>2012 Numbers</b>	<b>2011 €m</b>	<b>2011 Numbers</b>	<b>2010 €m</b>	<b>2010 Numbers</b>	<b>2009 €m</b>	<b>2009 Numbers</b>
Mortgage Interest Relief on Certain Home Loans	IT	353.0	498,000	411.2	508,119	357.3	504,700	374.6	490,900	486.3	782,700

Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2008 €m	2008 Numbers	2007 €m	2007 Numbers	2006 €m	2006 Numbers	2005 €m	2005 Numbers	2004 €m	2004 Numbers
Age Exemption with child addition * (1)	IT	91.0	58,600	76.0	52,300	620.0	50,900	62.0	50,600	58.9	54,400
Age Tax Credit	IT	42.3	88,100	33.7	82,900	28.3	76,700	20.6	68,800	19.4	65,100
Approved Profit Sharing Schemes * (2)	IT	99.0	111,180	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	2.1	1,320	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	N	N
Deduction for retrofitting	IT	N	N	N	N	N	N	N	N	N	N
Dependent Relative Tax Credit	IT	2.0	18,700	1.8	17,600	1.4	15,500	1.0	15,200	1.0	15,650
Employing a Carer	IT	5.8	1,260	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	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
Farming: accelerated allowances for capital expenditure on slurry storage	IT	N	N	N	N	N	N	N	N	N	N
Fisher tax credit	IT	N	N	N	N	N	N	N	N	N	N
Foreign Earnings Deduction	IT	N	N	N	N	N	N	N	N	N	N
General Stock Relief	IT	2.0	N/A	2.0	N/A	2.0	N/A	2.0	N/A	1.9	N/A
Health Expenses (Total) (4) (5)	IT	266.8	542,600	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	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	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	79.5	93,100	68.5	92,200	61.8	85,000	63.9	87,900	75.1	103,600
Incapacitated Child Tax Credit	IT	39.0	12,300	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	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	321.0	1,322,400	300.3	1,195,300	260.5	1,134,800	229.6	1,073,400	218.2	941,300
Mortgage Interest Tax Credit	IT	N	N	N	N	N	N	N	N	N	N
Reduced rate of USC for Medical Card Holders	IT	N	N	N	N	N	N	N	N	N	N
Relief for increase in carbon tax on farm diesel	IT	N	N	N	N	N	N	N	N	N	N
Remote Working Relief	IT	N	N	N	N	N	N	N	N	N	N
Rent tax credit	IT	96.5	222,100	82.1	206,000	64.0	171,800	48.1	144,500	33.0	118,500
Residential Premises Rental Income Relief	IT	N	N	N	N	N	N	N	N	N	N
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	N	N	N	N	N	N	N	N	N	N
Start-Up Relief for Entrepreneurs (SURE)	IT	1.7	56	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	N	N
Stock Relief for Young Trained Farmer **^	IT	N	N	N	N	N	N	N	N	N	N
Succession Farm Partnerships	IT	N	N	N	N	N	N	N	N	N	N
Transborder Workers Relief	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Accelerated Capital Allowance scheme for Childcare and Fitness Centre Equipment (S285B) (27)	IT,CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which IT (27)	IT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme Childcare and Fitness Centre Equipment, of which CT (27)	CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment (S285C) (27)	IT,CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which IT (27)	IT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Gas Vehicles and Refuelling Equipment, of which CT (27)	CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Energy Efficient Equipment (27)	IT,CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which CT (27)	CT	N	N	N	N	N	N	N	N	N	N
Accelerated Capital Allowance scheme for Energy Efficient Equipment, of which IT (27)	IT	N	N	N	N	N	N	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment	IT/CT	N	N	N	N	N	N	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which IT	IT	N	N	N	N	N	N	N	N	N	N
Acceleration of wear and tear allowances for farm safety equipment, of which CT	CT	N	N	N	N	N	N	N	N	N	N
Pre-letting expenditure in respect of vacant premises * (2)	IT/CT	N	N	N	N	N	N	N	N	N	N
Pre-letting expenditure in respect of vacant properties, of which CT	CT	N	N	N	N	N	N	N	N	N	N
Pre-letting expenditure in respect of vacant premises, of which IT* (2)	IT	N	N	N	N	N	N	N	N	N	N
Donations to approved bodies **^	IT,CT,Stamps	52.4	131,100	47.6	110,700	49.5	107,100	34.0	63,800	25.9	42,900
Donations to approved bodies (S848A), of which IT **^	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Donations to approved bodies (S848A), of which CT	CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Donations to approved bodies (S82A), of which Stamps	Stamps	0.0	0	0.0	0	0.0	0	N	N	N	N
Approved Sports Bodies	IT,CT,Stamps										
Approved Sports Bodies - conveyance/ transfer/lease of land (S82B)	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Donations to Approved Sporting Bodies (S847A)(PAYE) (15)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Donations to Approved Sporting Bodies (Schedule D and Corporation Tax) (S847A) (15)	IT,CT	0.3	850	0.4	700	0.3	580	0.2	430	0.2	380
Employers' contributions to approved superannuation schemes	IT,CT	165.0	362,700	120.0	363,100	120.0	363,100	90.0	296,700	N/A	N/A
Pension Contributions (Total Taxpayer Contributions) (10)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of employers' contributions from employee BK	IT	595.0	362,700	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	685.0	N/A	1200.0	N/A	1200.0	N/A	1050.0	N/A	900.0	N/A
Tax Relief on "tax free" retirement lump sums	IT	140.0	N/A	130.0	N/A	130.0	N/A	120.0	N/A	N/A	N/A
Employee Share Ownership Trusts	IT	8.4	29,200	4.7	25,900	6.2	16,200	1.7	16,800	0.1	234

Cost of Tax Expenditures

Cost of Tax Expenditures	Tax	2008 €m	2008 Numbers	2007 €m	2007 Numbers	2006 €m	2006 Numbers	2005 €m	2005 Numbers	2004 €m	2004 Numbers
Cycle to Work Scheme	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Original Market Value Deduction for Electric Vehicle Benefit-in-Kind	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Small Benefits Exemption	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TaxSaver Travel Scheme	BIK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Corporation Tax Relief for start-up Relief companies ^	CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Knowledge Development Box (KDB) (28)	CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Research & Development (R&D) Tax Credit	CT	146.0	582	165.6	479	74.7	141	65.2	135	70.5	73
Film Relief (26) (28)	CT	32.8	3,200	31.1	3,000	36.4	3,500	15.7	1,500	19.5	1,900
Tax Credit for Digital Games (28)	CT	N	N	N	N	N	N	N	N	N	N
CAT agricultural relief	CAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CAT business relief	CAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CAT exemption of heritage property	CAT	0.0	0	0.0	0	0.0	0	0.3	<10	0.2	<10
Favourite Niece/Nephew Relief	CAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT Entrepreneur Relief	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT Revised Entrepreneur Relief	CGT	N	N	N	N	N	N	N	N	N	N
CGT exemption on disposal of site to a child (11)	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT Farm Restructuring Relief	CGT	N	N	N	N	N	N	N	N	N	N
CGT principal private residence relief	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT relief for investment in innovative enterprises ('angel investor relief')	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief for venture fund managers	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief on certain disposals of land or buildings	CGT	N	N	N	N	N	N	N	N	N	N
CGT relief on works of art loaned for public display	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT Retirement Relief (11)	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain family farm transfers	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Charities – conveyance/ transfer/lease of land	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Consanguinity relief	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enterprise Securities Market	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Licences and leases granted under Petroleum and Other Mineral Development Act, 1960, etc.	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pension schemes and charities	Stamps	N	N	N	N	N	N	N	N	N	N
Relief for certain leases of farmland	Stamps	N	N	N	N	N	N	N	N	N	N
Residential Development Refund Scheme	Stamps	N	N	N	N	N	N	N	N	N	N
Single Farm Payment entitlement	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Young Trained Farmer Relief	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LPT Deferrals (12)	LPT	N	N	N	N	N	N	N	N	N	N
LPT Exemptions (13)	LPT	N	N	N	N	N	N	N	N	N	N
VHT Exemptions	VHT	N	N	N	N	N	N	N	N	N	N
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
Betting Duty and Betting Intermediary Duty 'de minimis' relief	Betting	N	N	N	N	N	N	N	N	N	N
Aviation Gasoline Repayment	MOT	0.1	11	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	N/A	N/A
Excise Rate on Auto-diesel	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Excise Rate on Fuel Oil	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Excise Rate on Kerosene	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Horticulture Excise Duty Repayment	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reduced Rate on Marked Gas Oil (MGO)	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Commercial Sea Navigation	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Charities VAT Compensation Scheme	VAT										
Disabled Drivers & Passengers Scheme	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Drivers	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Car Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Car Passengers	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Vans Drivers	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Vans Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
of which: Disabled Vans Passengers	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Equipment	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Donated Medical Equipment	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exports by Philanthropic Organisations	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Farm construction	VAT	154.8	32,399	59.9	19,252	38.5	17,120	31.9	16,154	28.7	16,333
VAT on Marine Diesel, for use on a registered sea-fishing vessel	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Touring Coaches	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Water Rescue Craft and Equipment	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
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
<b>Cost of Tax Expenditures (Ceased)</b>	<b>Tax</b>	<b>2008 €m</b>	<b>2008 Numbers</b>	<b>2007 €m</b>	<b>2007 Numbers</b>	<b>2006 €m</b>	<b>2006 Numbers</b>	<b>2005 €m</b>	<b>2005 Numbers</b>	<b>2004 €m</b>	<b>2004 Numbers</b>
Mortgage Interest Relief on Certain Home Loans	IT	704.6	778,100	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	2023 €m	2023 Numbers	2022 €m2	2022 Numbers	2021 €m	2021 Numbers	2020 €m	2020 Numbers	2019 €m	2019 Numbers
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT			6.3	2,500	5.9	2,300	5.8	2,300	5.6	2,300
Allowable Expenses (14)	IT							140.3	746,400	129.5	780,700
Allowance for seafarers	IT			0.3	160	0.4	180	0.4	190	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
Approved Share Option Schemes	IT			C	C	C	C	C	C	C	C
Approved Training Courses/Third Level Education Fees	IT			23.9	45,600	22.8	42,000	20.9	39,200	19.6	37,100
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT									18.0	7,230
Earned Income Credit	IT			410.0	248,200	333.4	221,700	307.7	208,100	318.5	241,700
Employee (PAYE) Credit	IT			4481.5	2,409,100	4254.8	2,338,200	4231.9	2,293,200	3960.4	2,205,500
Employees' Contributions To Approved Superannuation Schemes (10)	IT			A	A	A	A	A	A	A	A
Pension Contribution (Retirement Annuity and PRSA) (10)	IT			A	A	A	A	A	A	A	A
Personal Retirement Savings Accounts	IT			A	A	A	A	A	A	A	A
Retirement Annuity Premiums	IT			A	A	A	A	A	A	A	A
Exempt Income Foster Care Payments	IT			27.9	3,970	27.9	4,040	27.9	4,040	28.9	4,130
Exempt Income Rent-a-Room	IT			36.0	14,180	26.8	10,730	20.7	9,310	22.2	9,810
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
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
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT			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
Exemption of Certain Earnings of Writers, Composers and Artists	IT					14.8	3,800	11.7	3,480	11.0	3,430
Exemption of Income arising from the Provision of Childcare Services	IT			1.4	530	1.2	570	1.1	670	1.7	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
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT			48.9	N/A	57.1	N/A	75.3	N/A	45.3	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (18)	IT			252.4	N/A	254.9	N/A	320.0	N/A	417.0	N/A
Exemption of Statutory Redundancy Payments (19)	IT			5.1	1,778	5.7	2,017	11.1	4,157	8.0	2,446
Home Renovation Incentive Scheme (20)	IT			C	C	C	C	C	C	0.6	200
Interest Relief on a Loan applied in acquiring an interest or share in a partnership	IT			0.0	26	0.0	35	0.1	27	0.0	32
Investment in Corporate Trades (BES)	IT			C	C	C	C	C	C	C	C
Married or a Civil Partners Person's Credit	IT			2769.1	918,800	2589.4	872,800	2658.4	896,400	2666.5	914,600
Relief for expenditure on significant buildings and gardens	IT			1.7	160	1.5	140	1.6	160	1.6	160
Relief for New Shares Purchased by Employee	IT			C	C	C	C	C	C	C	C
Rental Deduction for Leasing of Farm Land	IT			42.4	13,410	38.4	12,990	34.3	12,490	31.3	11,810
Rented Residential Relief Section 23 (22)	IT			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Retirement Relief for certain Sports Persons	IT			0.6	50	0.4	36	0.5	36	0.6	43
Revenue Job Assist allowance	IT			N/A	N/A	0.0	20	0.0	20	0.0	20
Savings Related Share Option Schemes *	IT			C	C	C	C	C	C	C	C
Service Charges	IT			C	C	C	C	C	C	C	C
Single Person's Credit	IT			2931.4	1,926,800	2719.3	1,805,000	2550.6	1,684,100	2547.4	1,732,400
Special Savings Incentive Scheme	IT			C	C	C	C	C	C	C	C
Start your Own Business Relief (Section 472AA)	IT			C	C	0.4	149	2.4	1,015	9.3	2,715
Trade Union Subscriptions	IT			C	C	C	C	C	C	C	C
Widowed Person or Surviving Civil Partner Credit	IT			212.5	96,400	192.8	89,100	193.4	90,000	176.2	83,200
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT			4.5	24,900	4.1	21,400	4.0	20,800	4.0	21,500
Capital Allowances Used (Total)	IT,CT			13193.0	356,787	12790.0	360,085	9960.0	346,199	10430.0	356,213
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT					3506.0	34,800	1986.3	33,200	2814.7	33,400
Losses (including Capital Allowances brought forward from earlier years)	IT,CT			2478.7	70,153	1748.8	80,021	1363.2	78,681	1694.1	74,954
Qualifying Hospitals (21)	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 Private Hospitals (21)	IT			0.0	<10	0.0	<10	0.0	<10	0.1	<10
Qualifying sports injury clinics (21)	IT			0.0	0	0.0	0	0.0	0	0.0	0

## Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2023 €m	2023 Numbers	2022 €m2	2022 Numbers	2021 €m	2021 Numbers	2020 €m	2020 Numbers	2019 €m	2019 Numbers
Mid-Shannon Corridor Tourism Infrastructure (21)	IT,CT			0.1	<10	0.1	<10	0.1	<10	0.1	<10
Multi-storey car parks (21)	IT,CT			0.1	<10	0.1	<10	0.1	<10	0.2	<10
Nursing Homes (21)	IT,CT			0.3	<10	0.3	15	0.5	16	0.6	17
Other Property Incentives (21)	IT,CT			1.5	141	1.3	130	1.4	125	2.0	186
Park and Ride (21)	IT,CT			0.2	<10	0.2	<10	0.2	<10	0.2	<10
Patents* (21)	IT,CT			0.0	0	0.0	0	0.0	0	0.0	0
Rural Renewal (21)	IT,CT			2.6	201	3.2	283	4.0	325	5.3	448
Seaside Resorts (21)	IT,CT			0.3	12	0.4	21	0.3	22	0.7	31
Student Accommodation (21)	IT,CT			3.8	109	4.2	117	5.4	136	6.4	174
Town Renewal (21)	IT,CT			2.0	100	2.3	130	2.6	149	3.2	226
Urban renewal (21)	IT,CT			7.1	319	8.7	432	9.3	522	10.9	716
Woodlands (21)	IT,CT			32.4	7,573	37.2	8,310	26.7	8,296	29.5	9,391
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			0.0	<10	0.2	13	0.2	12	0.2	26
Childcare Services or a Fitness Centre to employees (21)	IT,CT			0.0	<10	0.0	<10	0.0	<10	0.0	<10
Convalescent Homes (21)	IT,CT			0.0	0	0.0	0	0.0	0	0.0	0
Enterprise Areas (21)	IT,CT			0.0	<10	0.0	<10	0.0	<10	0.2	12
Guest houses (21)	IT,CT			0.0	<10	0.0	<10	0.0	<10	0.0	<10
Holiday Cottages (21)	IT,CT			0.0	<10	0.0	<10	0.1	10	0.2	14
Hostels (21)	IT,CT			0.0	0	0.0	<10	0.0	0	0.0	0
Hotels (21)	IT,CT			0.6	10	0.6	15	0.5	15	2.2	21
Housing for the Elderly/infirm (21)	IT,CT			0.0	0	0.0	0	0.0	0	0.1	<10
Living Over the shop (21)	IT,CT			0.1	<10	0.2	14	0.1	<10	0.1	13
Donation of Heritage items	IT,CT,CAT			4.8	<10	2.8	<10	2.4	<10	3.1	<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			745.9	2,125	575.8	2,006	703.6	2,050	548.4	2,057
Dwelling House Exemption	CAT	59.9	614	53.1	559	47.5	533	41.9	477	50.1	542
Fuel Relief Grant	MOT	10.7	16,792	9.8	17,159	8.1	16,185	9.9	17,467	10.5	18,504
Approved voluntary body	Stamps	5.3	383	2.5	338	2.2	519	2.9	710	4.1	907
Certain financial services instruments	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain Health Insurance Contracts	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain loan capital and securities	Stamps	0.0	0.0	0.2	<10	0.2	<10	21.0	<10	6.3	<10
Certain policies of insurance	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain Company Reconstructions and Amalgamations (24)	Stamps	12268.3	5	485.5	1,090	373.5	1,163	496.3	730	1708.0	928
Commercial woodland – duty not chargeable on the value of the trees growing on the land	Stamps	52.4	292	42.0	257	37.2	255	37.5	254	77.0	189
Farm Consolidation Relief	Stamps	1.6	108	1.2	110	1.3	111	1.2	105	0.6	90
Foreign immovable property	Stamps	0.0	0	0.0	0	0.1	<10	0.0	0	0.0	0
Houses acquired from industrial and provident societies	Stamps	0.0	<10	0.0	0	0.0	0	0.0	<10	0.0	0
Housing Authorities and Affordable Homes Partnership	Stamps	35.7	5	5.7	1,665	5.2	1,484	4.9	1,873	7.6	2,892
Intellectual Property	Stamps	1.4	<10	0.4	<10	2.5	14	0.0	0	0.5	<10
Intragroup Transactions (25)	Stamps	5574.2	1,433	4462.7	1,799	23061.8	1,752	35275.3	1,557	16185.0	1,510
Miscellaneous instruments	Stamps	0.2	35	0.7	43	0.7	31	0.2	40	2.3	31
Oireachtas Funds	Stamps	13.4	575	23.3	589	5.3	615	8.4	602	8.3	874
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	2.91	915	2.2	788	2.1	817	7.5	652	2.1	702
Repayment of stamp duty on certain transfers of shares	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Transfers Between Spouses/Civil Partners	Stamps	38.3	4,762	33.8	4,292	28.3	4,389	45.0	4,143	85.4	4,860
Diplomatic Personnel	VAT	2.2	707	2.0	755	1.9	1,127	1.4	631	2.1	837
Relief of VRT for leased cars	VRT	C	C	C	C	C	C	C	C	0.1	N/A
Exemptions from VRT	VRT	19.1	3,334	21.2	3,632	19.8	3,891	9.1	2,650	11.1	3,380

Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2018 €m	2018 Numbers	2017 €m	2017 Numbers	2016 €m	2016 Numbers	2015 €m	2015 Numbers	2014 €m	2014 Numbers
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT	4.9	2,000	4.8	2,000	4.9	2,100	5.0	2,100	5.7	2,400
Allowable Expenses (14)	IT	115.4	680,100	100.0	600,600	85.0	545,600	81.5	550,200	76.9	536,500
Allowance for seafarers	IT	0.3	140	0.3	160	0.3	160	0.3	160	0.3	160
Amounts Made as Compensation for Loss of Office	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Approved Share Option Schemes	IT	C	C	C	C	C	C	C	C	C	C
Approved Training Courses/Third Level Education Fees	IT	17.2	33,200	15.2	29,000	13.9	26,000	12.9	23,900	12.7	24,000
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	16.6	7,530	18.9	7,900	17.1	6,870	17.2	6,710	17.3	6,690
Earned Income Credit	IT	261.2	227,900	209.7	217,400	111.2	191,700	N	N	N	N
Employee (PAYE) Credit	IT	3587.6	1,969,600	3420.1	1,887,400	3292.8	1,823,700	3004.1	1,660,600	3018.8	1,668,400
Employees' Contributions To Approved Superannuation Schemes (10)	IT	677.7	663,900	598.1	614,200	582.4	599,200	580.6	618,900	548.8	602,100
Pension Contribution (Retirement Annuity and PRSA) (10)	IT	241.3	98,300	229.3	93,600	221.3	95,900	216.0	94,400	214.0	93,700
Personal Retirement Savings Accounts	IT	A	A	A	A	A	A	A	A	A	A
Retirement Annuity Premiums	IT	A	A	A	A	A	A	A	A	A	A
Exempt Income Foster Care Payments	IT	26.4	4,320	30.1	4,380	31.1	4,540	30.8	4,440	31.8	4,200
Exempt Income Rent-a-Room	IT	19.7	9,240	12.0	8,160	9.3	7,350	6.9	6,460	9.3	5,710
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	554.2	605,600	500.9	564,900	454.3	556,700	452.8	534,100
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	10.0	3,270	12.7	3,110	11.3	3,000	10.8	2,840	5.8	2,640
Exemption of Income arising from the Provision of Childcare Services	IT	1.6	690	1.6	700	1.5	690	1.4	680	1.3	660
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	103.0	N/A	80.8	N/A	114.1	N/A	145.2	N/A	108.4	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (18)	IT	466.4	N/A	505.7	N/A	552.6	N/A	607.6	N/A	517.6	N/A
Exemption of Statutory Redundancy Payments (19)	IT	5.1	2,845	7.1	3,056	9.5	4,372	19.0	4,330	21.1	6,880
Home Renovation Incentive Scheme (20)	IT	30.9	14,850	29.1	14,900	33.3	16,450	35.4	16,950	29.5	15,100
Interest Relief on a Loan applied in acquiring an interest or share in a partnership	IT	0.0	48	0.1	70	1.3	600	1.9	800	3.0	1,100
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	2549.3	883,800	2487.9	856,700	2638.4	908,000	2467.4	843,000	2561.7	875,200
Relief for expenditure on significant buildings and gardens	IT	1.9	160	1.9	150	1.9	150	2.2	150	2.8	150
Relief for New Shares Purchased by Employee	IT	C	C	C	C	C	C	C	C	C	C
Rental Deduction for Leasing of Farm Land	IT	27.2	10,820	23.7	9,790	19.4	8,490	13.9	6,830	9.2	5,130
Rented Residential Relief Section 23 (22)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	10.7	852
Retirement Relief for certain Sports Persons	IT	0.3	31	0.4	31	0.6	45	0.5	38	0.3	38
Revenue Job Assist allowance	IT	0.0	100	0.0	120	0.1	230	0.3	670	1.0	1,300
Savings Related Share Option Schemes *	IT	C	C	C	C	C	C	3.5	1,330	3.5	1,910
Service Charges	IT	C	C	C	C	C	C	C	C	C	C
Single Person's Credit	IT	2211.9	1,506,900	2144.7	1,465,100	2089.4	1,435,900	1899.8	1,307,100	1882.6	1,305,500
Special Savings Incentive Scheme	IT	C	C	C	C	C	C	C	C	C	C
Start your Own Business Relief (Section 472AA)	IT	14.2	4,588	18.8	5,451	20.0	5,473	15.2	3,910	5.2	1,820
Trade Union Subscriptions	IT	C	C	C	C	C	C	C	C	C	C
Widowed Person or Surviving Civil Partner Credit	IT	161.4	75,800	157.7	74,100	198.4	94,300	186.1	87,800	192.1	90,900
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	4.3	23,100	3.8	20,200	3.7	20,300	3.8	20,600	6.1	20,800
Capital Allowances Used (Total)	IT,CT	9465.7	352,243	8166.0	362,413	7830.5	355,839	6217.0	341,054	2849.0	333,850
Double Taxation Relief (Includes Additional Foreign Credit)	IT,CT	2286.6	32,000	1766.9	31,400	1430.4	31,900	1263.1	31,700	1084.4	31,000
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	1894.5	77,687	2045.9	75,258	2093.4	75,982	2784.4	80,248	2162.0	81,780
Qualifying Hospitals (21)	IT	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Qualifying Mental Health Centres (21)	IT	0.0	0	0.0	0	0.0	0	0.0	0	0.0	<10
Qualifying Private Hospitals (21)	IT	0.2	15	0.5	29	3.3	169	4.3	159	6.7	245
Qualifying sports injury clinics (21)	IT	0.1	<10	0.0	0	0.0	0	0.0	0	0.4	20

## Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2018 €m	2018 Numbers	2017 €m	2017 Numbers	2016 €m	2016 Numbers	2015 €m	2015 Numbers	2014 €m	2014 Numbers
Mid-Shannon Corridor Tourism Infrastructure (21)	IT,CT	0.2	<10	0.2	<10	0.0	<10	0.0	<10	0.2	<10
Multi-storey car parks (21)	IT,CT	0.1	<10	0.3	11	0.4	18	0.5	30	1.1	44
Nursing Homes (21)	IT,CT	0.6	29	1.2	54	3.3	93	3.9	132	6.9	248
Other Property Incentives (21)	IT,CT	2.5	211	4.4	211	2.2	259	3.7	399	4.5	480
Park and Ride (21)	IT,CT	0.3	<10	0.3	<10	0.4	<10	0.4	13	1.0	15
Patents* (21)	IT,CT	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Rural Renewal (21)	IT,CT	6.9	615	8.6	801	11.3	1,170	14.1	1,579	15.7	1,866
Seaside Resorts (21)	IT,CT	0.5	38	0.8	69	1.0	93	1.4	136	1.5	174
Student Accommodation (21)	IT,CT	7.6	195	8.8	247	9.0	292	11.8	361	11.1	414
Town Renewal (21)	IT,CT	4.8	320	5.1	405	7.7	485	8.6	552	14.0	623
Urban renewal (21)	IT,CT	15.3	901	23.0	1,137	28.5	1,421	29.8	1,728	37.0	2,060
Woodlands (21)	IT,CT	34.2	9,417	29.9	9,381	30.6	8,858	31.5	9,077	30.0	8,234
Buildings or structures in registered caravan or camping sites (21)	IT,CT	0.0	0	0.1	<10	0.1	<10	0.1	<10	0.1	<10
Buildings Used for certain childcare purposes (21)	IT,CT	0.9	30	0.5	39	1.2	52	1.1	72	2.3	172
Childcare Services or a Fitness Centre to employees (21)	IT,CT	N	N	N	N	N	N	N	N	N	N
Convalescent Homes (21)	IT,CT	0.0	0	0.0	0	0.0	<10	0.2	<10	0.0	<10
Enterprise Areas (21)	IT,CT	0.2	11	0.2	14	0.2	18	0.3	33	0.9	50
Guest houses (21)	IT,CT	0.0	<10	0.1	<10	0.1	<10	0.1	<10	0.1	<10
Holiday Cottages (21)	IT,CT	0.3	28	0.5	55	1.5	130	3.5	284	5.3	452
Hostels (21)	IT,CT	0.0	0	0.0	<10	0.0	<10	0.0	<10	0.1	<10
Hotels (21)	IT,CT	0.8	33	1.0	45	3.3	73	12.7	146	16.2	504
Housing for the Elderly/Infirm (21)	IT,CT	0.1	<10	0.1	<10	0.2	<10	0.2	18	0.5	37
Living Over the shop (21)	IT,CT	0.2	22	0.3	29	0.4	28	0.3	35	0.3	40
Donation of Heritage items	IT,CT,CAT	0.4	<10	2.8	<10	4.0	<10	1.8	<10	0.1	<10
Donation of Heritage Property to the Irish Heritage Trust/OPW	IT,CT,CAT	0.0	0	0.0	0	0.0	0	0.9	<10	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	536.4	2,267	513.0	2,068	412.5	1,944	254.1	1,922	234.9	1,879
Dwelling House Exemption	CAT	44.6	533	92.7	805	58.0	631	52.0	741	41.0	614
Fuel Relief Grant	MOT	10.3	17,639	9.5	16,770	N/A	N/A	N/A	N/A	N/A	N/A
Approved voluntary body	Stamps	2.7	652	0.8	366	0.2	105	0.2	110	0.1	45
Certain financial services instruments	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain Health Insurance Contracts	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain loan capital and securities	Stamps	0.0	0	0.0	<10	0.5	<10	0.0	0	0.0	<10
Certain policies of insurance	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain Company Reconstructions and Amalgamations (24)	Stamps	273.0	935	425.0	750	198.0	752	68.4	784	88.8	993
Commercial woodland – duty not chargeable on the value of the trees growing on the land	Stamps	66.0	190	39.4	193	34.0	124	48.8	102	12.0	108
Farm Consolidation Relief	Stamps	0.3	45	0.0	0	0.1	<10	0.0	0	0.0	0
Foreign immovable property	Stamps	0.0	<10	0.0	0	0.0	0	0.0	<10	0.0	0
Houses acquired from industrial and provident societies	Stamps	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Housing Authorities and Affordable Homes Partnership	Stamps	6.3	2,368	2.5	1,499	3.1	1,212	1.0	754	0.7	599
Intellectual Property	Stamps	0.3	<10	0.0	<10	0.1	<10	10.3	10	0.0	<10
Intragroup Transactions (25)	Stamps	12559.6	1,561	16815.0	1,389	9195.0	1,108	2977.8	1,200	3841.0	1,237
Miscellaneous instruments	Stamps	2.6	42	0.2	36	0.2	40	0.1	40	1.3	38
Oireachtas Funds	Stamps	8.6	821	2.1	844	2.0	898	2.3	618	3.2	758
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	1.0	542	1.1	572	0.8	507	0.8	439	0.6	405
Repayment of stamp duty on certain transfers of shares	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Transfers Between Spouses/Civil Partners	Stamps	21.9	4,445	14.1	3,991	11.6	3,850	10.5	3,731	9.1	3,579
Diplomatic Personnel	VAT	1.6	862	1.5	973	1.4	940	2.4	970	1.3	905
Relief of VRT for leased cars	VRT	22.3	N/A	20.7	N/A	22.9	N/A	N/A	N/A	N/A	N/A
Exemptions from VRT	VRT	10.3	3,229	10.4	3,216	10.2	3,255	N/A	N/A	N/A	N/A

## Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2013 €m	2013 Numbers	2012 €m	2012 Numbers	2011 €m	2011 Numbers	2010 €m	2010 Numbers	2009 €m	2009 Numbers
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT	5.5	2,400	5.5	2,400	5.5	2,400	5.6	2,300	6.2	2,400
Allowable Expenses (14)	IT	70.9	571,000	70.9	611,000	66.5	642,300	66.5	695,000	73.7	744,300
Allowance for seafarers	IT	0.4	190	0.4	200	0.4	190	0.3	160	0.2	150
Amounts Made as Compensation for Loss of Office	IT	48.2	4,260	32.9	3,640	32.0	3,350	36.7	4,580	47.8	6,110
Approved Share Option Schemes	IT	C	C	C	C	C	C	N/A	N/A	0.5	370
Approved Training Courses/Third Level Education Fees	IT	12.5	23,600	13.4	25,300	14.5	27,600	19.4	31,700	20.6	34,700
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	17.5	6,780	17.7	6,790	18.0	6,890	19.3	6,960	19.5	6,840
Earned Income Credit	IT	N	N	N	N	N	N	N	N	N	N
Employee (PAYE) Credit	IT	2916.3	1,613,000	2873.0	1,591,400	2782.5	1,546,800	2968.6	1,522,800	2995.2	1,560,600
Employees' Contributions To Approved Superannuation Schemes (10)	IT	552.0	592,700	560.0	606,200	584.0	635,900	598.5	625,100	729.0	713,600
Pension Contribution (Retirement Annuity and PRSA) (10)	IT	210.0	99,800	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Personal Retirement Savings Accounts	IT	A	A	68.9	48,200	72.3	53,800	73.0	52,300	77.0	56,200
Retirement Annuity Premiums	IT	A	A	168.0	69,100	164.3	78,700	180.1	82,200	237.2	101,300
Exempt Income Foster Care Payments	IT	32.4	4,235	32.6	4,396	32.2	4,340	29.2	3,370	28.4	3,360
Exempt Income Rent-a-Room	IT	8.3	5,730	8.0	5,250	5.6	3,920	5.3	3,770	5.6	3,770
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	387.9	467,800	424.0	469,200	356.0	388,800	385.8	399,000	390.7	372,900
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	C	C	C	C	C	C	C	C	47.5	154,300
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (16)	IT	40.2	22,800	40.3	22,800	41.7	23,900	40.1	23,500	41.7	23,300
Exemption of Certain Earnings of Writers, Composers and Artists	IT	5.3	2,580	4.8	2,490	5.5	2,520	9.6	2,350	22.1	2,590
Exemption of Income arising from the Provision of Childcare Services	IT	1.0	590	1.0	560	0.9	510	0.8	450	0.8	470
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (17)	IT	33.0	N/A	29.7	N/A	31.1	N/A	35.5	N/A	40.7	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	92.9	N/A	70.0	N/A	50.4	N/A	48.7	N/A	138.2	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (18)	IT	568.2	N/A	615.8	N/A	674.8	N/A	660.8	N/A	486.7	N/A
Exemption of Statutory Redundancy Payments (19)	IT	44.6	14,090	211.2	33,072	141.4	49,800	214.3	58,700	147.8	77,000
Home Renovation Incentive Scheme (20)	IT	5.0	2,350	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	2,900	15.2	3,300	19.4	4,100	17.5	4,600	26.5	5,000
Investment in Corporate Trades (BES)	IT	C	C	C	C	16.8	927	24.0	1,470	25.6	1,640
Married or a Civil Partners Person's Credit	IT	2513.4	857,400	2483.1	845,800	2400.6	817,500	2619.7	821,300	2853.2	835,000
Relief for expenditure on significant buildings and gardens	IT	2.1	120	2.1	110	3.0	150	3.9	140	4.6	150
Relief for New Shares Purchased by Employee	IT	C	C	C	C	0.1	70	0.2	210	0.3	250
Rental Deduction for Leasing of Farm Land	IT	7.3	4,370	7.3	3,980	6.3	3,590	5.0	3,230	4.4	2,960
Rented Residential Relief Section 23 (22)	IT	7.3	754	8.8	840	12.5	1,091	22.9	1,316	46.9	1,620
Retirement Relief for certain Sports Persons	IT	0.3	46	0.3	25	0.3	23	0.3	45	0.2	15
Revenue Job Assist allowance	IT	1.5	2,030	1.5	1,710	1.1	1,220	0.5	650	0.3	390
Savings Related Share Option Schemes *	IT	3.5	1,930	1.3	2,100	2.5	1,500	1.3	2,100	0.8	1,800
Service Charges	IT	C	C	C	C	26.6	462,800	26.2	448,900	26.8	452,600
Single Person's Credit	IT	1809.0	1,255,300	1778.7	1,230,000	1742.2	1,206,700	1956.3	1,238,400	2088.2	1,316,900
Special Savings Incentive Scheme	IT	C	C	C	C	C	C	C	C	C	C
Start your Own Business Relief (Section 472AA)	IT	0.1	140	N	N	N	N	N	N	N	N
Trade Union Subscriptions	IT	C	C	C	C	C	C	26.0	337,500	26.7	345,800
Widowed Person or Surviving Civil Partner Credit	IT	186.9	88,700	182.3	86,600	170.1	80,600	178.7	78,600	184.8	81,100
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	6.0	20,900	6.0	22,300	5.9	24,900	3.9	25,900	3.9	27,300
Capital Allowances Used (Total)	IT,CT	2559.0	319,000	1656.0	300,700	1691.4	297,000	2262.0	290,000	2281.6	298,800
Double Taxation Relief (Includes Additional Foreign Credit)	IT,CT	616.3	24,300	738.6	22,900	622.7	20,200	677.0	19,500	589.1	18,900
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	1780.2	81,622	1626.1	84,200	1649.4	82,300	N/A	N/A	N/A	N/A
Qualifying Hospitals (21)	IT	0.0	0	0.0	0	0.0	0	N/A	N/A	N/A	N/A
Qualifying Mental Health Centres (21)	IT	0.0	<10	0.1	<10	0.1	<10	N/A	N/A	N/A	N/A
Qualifying Private Hospitals (21)	IT	9.2	357	12.1	498	14.4	508	N/A	N/A	N/A	N/A
Qualifying sports injury clinics (21)	IT	1.4	82	1.9	89	1.8	92	N/A	N/A	N/A	N/A

## Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2013 €m	2013 Numbers	2012 €m	2012 Numbers	2011 €m	2011 Numbers	2010 €m	2010 Numbers	2009 €m	2009 Numbers
Mid-Shannon Corridor Tourism Infrastructure (21)	IT,CT	0.2	<10	0.0	<10	0.3	<10	N/A	N/A	N/A	N/A
Multi-storey car parks (21)	IT,CT	3.0	57	0.8	73	5.4	76	N/A	N/A	N/A	N/A
Nursing Homes (21)	IT,CT	10.9	418	12.5	510	15.4	610	N/A	N/A	N/A	N/A
Other Property Incentives (21)	IT,CT	9.4	493	11.7	540	12.6	560	N/A	N/A	N/A	N/A
Park and Ride (21)	IT,CT	0.7	17	0.6	19	0.7	19	N/A	N/A	N/A	N/A
Patents* (21)	IT,CT	0.0	0	0.0	0	2.4	63	N/A	N/A	N/A	N/A
Rural Renewal (21)	IT,CT	18.5	2,198	21.5	3,116	23.2	2,539	N/A	N/A	N/A	N/A
Seaside Resorts (21)	IT,CT	2.3	286	2.6	353	2.9	446	N/A	N/A	N/A	N/A
Student Accommodation (21)	IT,CT	11.9	537	12.4	606	14.5	640	N/A	N/A	N/A	N/A
Town Renewal (21)	IT,CT	10.9	749	12.7	846	18.0	900	N/A	N/A	N/A	N/A
Urban renewal (21)	IT,CT	46.0	2,664	51.6	2,939	56.8	3,125	N/A	N/A	N/A	N/A
Woodlands (21)	IT,CT	26.5	8,013	25.2	7,550	24.3	6,679	N/A	N/A	N/A	N/A
Buildings or structures in registered caravan or camping sites (21)	IT,CT	0.1	<10	0.1	<10	0.1	<10	N/A	N/A	N/A	N/A
Buildings Used for certain childcare purposes (21)	IT,CT	4.4	304	6.0	376	8.1	443	N/A	N/A	N/A	N/A
Childcare Services or a Fitness Centre to employees (21)	IT,CT	N	N	N	N	N	N	N	N	N	N
Convalescent Homes (21)	IT,CT	0.5	12	0.8	27	0.8	33	N/A	N/A	N/A	N/A
Enterprise Areas (21)	IT,CT	1.9	105	2.0	125	2.1	135	N/A	N/A	N/A	N/A
Guest houses (21)	IT,CT	0.1	<10	0.1	10	0.1	10	N/A	N/A	N/A	N/A
Holiday Cottages (21)	IT,CT	11.0	574	11.9	657	8.8	706	N/A	N/A	N/A	N/A
Hostels (21)	IT,CT	0.1	<10	0.1	<10	0.1	<10	N/A	N/A	N/A	N/A
Hotels (21)	IT,CT	35.5	1,017	63.9	1,573	83.4	1,807	N/A	N/A	N/A	N/A
Housing for the Elderly/infirm (21)	IT,CT	1.4	100	2.2	145	2.5	164	N/A	N/A	N/A	N/A
Living Over the shop (21)	IT,CT	0.6	41	0.9	54	1.5	52	N/A	N/A	N/A	N/A
Donation of Heritage items	IT,CT,CAT	0.3	<10	0.1	<10	1.4	<10	0.2	<10	0.7	<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	0.0	0
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	C	C	C	N/A	73.3	454	403.2	1,180	340.6	1,370
Group Relief (23)	CT	313.1	1,730	318.1	1,780	372.5	2,318	408.8	2,503	390.5	2,507
Dwelling House Exemption	CAT	35.0	538	38.0	499	45.0	565	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
Approved voluntary body	Stamps	0.1	77	0.2	74	0.3	118	0.2	36	N/A	N/A
Certain financial services instruments	Stamps	0.0	<10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain Health Insurance Contracts	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain loan capital and securities	Stamps	0.0	0	0.0	0	0.0	0	0.0	0	N/A	N/A
Certain policies of insurance	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain Company Reconstructions and Amalgamations (24)	Stamps	59.0	718	111.7	995	49.9	584	297.0	695	N/A	N/A
Commercial woodland – duty not chargeable on the value of the trees growing on the land	Stamps	8.4	89	8.9	64	10.6	76	7.6	70	N/A	N/A
Farm Consolidation Relief	Stamps	0.0	0	0.0	<10	11.0	56	7.8	45	N/A	N/A
Foreign immovable property	Stamps	0.0	0	0.0	0	0.0	<10	0.0	<10	N/A	N/A
Houses acquired from industrial and provident societies	Stamps	0.0	0	0.0	0	0.0	<10	0.0	0	N/A	N/A
Housing Authorities and Affordable Homes Partnership	Stamps	0.9	1,158	1.0	1,021	0.2	442	2.8	139	N/A	N/A
Intellectual Property	Stamps	0.7	<10	0.8	<10	0.1	<10	0.0	<10	N/A	N/A
Intragroup Transactions (25)	Stamps	3080.0	975	2059.7	1,154	18057.0	1,254	2729.0	1,273	N/A	N/A
Miscellaneous instruments	Stamps	0.4	22	0.0	67	0.7	87	1.5	147	N/A	N/A
Oireachtas Funds	Stamps	8.0	1,145	9.0	1,482	11.0	898	17.0	1,055	N/A	N/A
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	0.8	449	1.0	567	1.6	513	2.6	475	N/A	N/A
Repayment of stamp duty on certain transfers of shares	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Transfers Between Spouses/Civil Partners	Stamps	9.6	3,590	17.0	5,332	36.0	6,141	45.0	5,509	N/A	N/A
Diplomatic Personnel	VAT	1.5	992	1.4	963	N/A	N/A	N/A	N/A	N/A	N/A
Relief of VRT for leased cars	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemptions from VRT	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2008 €m	2008 Numbers	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	6.9	2,300	6.6	2,400	4.9	2,300	4.3	2,400	4.0	2,500
Allowable Expenses (14)	IT	75.2	835,900	69.8	894,400	71.2	960,400	65.0	908,800	122.1	867,300
Allowance for seafarers	IT	0.3	160	0.3	170	0.3	170	0.4	200	0.4	230
Amounts Made as Compensation for Loss of Office	IT	44.7	3,790	27.8	3,020	20.2	2,050	11.1	1,480	12.2	1,420
Approved Share Option Schemes	IT	0.1	280	3.0	1,000	3.4	1,400	0.4	464	0.3	91
Approved Training Courses/Third Level Education Fees	IT	19.9	36,000	18.1	34,500	15.7	30,800	14.3	29,900	11.1	26,600
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	22.3	7,820	20.5	7,220	20.2	7,640	18.9	6,100	17.1	6,000
Earned Income Credit	IT	N	N	N	N	N	N	N	N	N	N
Employee (PAYE) Credit	IT	3253.8	1,710,200	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	655.0	792,600	543.3	693,100	543.3	693,100	423.5	565,200	N/A	N/A
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	73.8	53,900	61.1	46,600	56.4	45,200	42.2	32,900	13.7	6,300
Retirement Annuity Premiums	IT	352.8	116,000	407.9	121,300	435.9	125,900	357.7	121,200	318.9	115,000
Exempt Income Foster Care Payments	IT	28.1	3,470	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exempt Income Rent-a-Room	IT	5.6	3,600	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	N/A	N/A	0.1	900	0.1	1,000
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	235.3	401,200	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	98.3	195,200	84.3	193,200	64.9	192,000	N	N	N	N
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (16)	IT	18.2	23,420	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	21.8	2,630	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	0.8	440	0.7	400	0.3	230	N	N	N	N
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (17)	IT	35.8	N/A	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	88.1	N/A	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	320.8	N/A	240.8	N/A	197.0	N/A	169.3	N/A	199.7	N/A
Exemption of Statutory Redundancy Payments (19)	IT	85.4	29,800	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	N	N
Interest Relief on a Loan applied in acquiring an interest or share in a partnership	IT	48.5	5,400	46.9	5,300	31.1	4,900	22.2	4,800	19.6	5,500
Investment in Corporate Trades (BES)	IT	55.7	3,200	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	2944.9	853,100	2776.7	834,900	2396.9	777,700	2268.9	756,500	2015.5	698,200
Relief for expenditure on significant buildings and gardens	IT	5.9	290	5.0	210	6.2	180	3.3	84	2.5	66
Relief for New Shares Purchased by Employee	IT	0.3	280	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	N	N
Rented Residential Relief Section 23 (22)	IT	74.7	2,429	133.6	2,920	252.4	4,132	239.7	4,126	182.2	3,578
Retirement Relief for certain Sports Persons	IT	0.2	17	0.2	20	0.2	32	0.3	42	0.2	41
Revenue Job Assist allowance	IT	0.2	330	0.3	360	0.3	360	0.4	550	0.4	550
Savings Related Share Option Schemes *	IT	1.3	2,800	11.9	N/A	2.8	N/A	6.2	N/A	1.7	N/A
Service Charges	IT	27.1	455,200	59.4	413,100	21.4	363,900	17.2	304,700	12.7	229,600
Single Person's Credit	IT	2406.8	1,503,300	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	C	C	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	N	N
Trade Union Subscriptions	IT	26.4	341,900	20.7	316,300	19.2	294,300	11.8	272,100	10.7	248,300
Widowed Person or Surviving Civil Partner Credit	IT	184.3	81,100	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	4.0	29,200	3.6	26,300	3.1	23,000	3.2	21,600	2.5	21,300
Capital Allowances Used (Total)	IT,CT	2019.2	270,900	2019.2	270,900	2036.3	260,700	1877.5	266,200	1683.6	272,300
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	596.5	18,000	610.8	17,600	590.0	15,400	439.1	13,200	434.4	11,200
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Qualifying Hospitals (21)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Qualifying Mental Health Centres (21)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Qualifying Private Hospitals (21)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Qualifying sports injury clinics (21)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Cost of other credits, allowances and reliefs

Cost of other credits, allowances and reliefs	Tax	2008 €m	2008 Numbers	2007 €m	2007 Numbers	2006 €m	2006 Numbers	2005 €m	2005 Numbers	2004 €m	2004 Numbers
Mid-Shannon Corridor Tourism Infrastructure (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Multi-storey car parks (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Nursing Homes (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other Property Incentives (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Park and Ride (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Patents* (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Rural Renewal (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Seaside Resorts (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Student Accommodation (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Town Renewal (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Urban renewal (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Woodlands (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Buildings or structures in registered caravan or camping sites (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Buildings Used for certain childcare purposes (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Childcare Services or a Fitness Centre to employees (21)	IT,CT	N	N	N	N	N	N	N	N	N	N
Convalescent Homes (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enterprise Areas (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Guest houses (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Holiday Cottages (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Hostels (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Hotels (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Housing for the Elderly/infirm (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Living Over the shop (21)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Donation of Heritage items	IT,CT,CAT	4.7	< 10	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	3.6	< 10	1.9	< 10	0.0	0	0.0	0	0.0	0
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	160.9	1,046	406.9	2,667	384.1	2,831	396.0	3,034	364.1	3,360
Group Relief (23)	CT	450.3	2,430	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	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
Approved voluntary body	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain financial services instruments	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain Health Insurance Contracts	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain loan capital and securities	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain policies of insurance	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Certain Company Reconstructions and Amalgamations (24)	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Commercial woodland – duty not chargeable on the value of the trees growing on the land	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Farm Consolidation Relief	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Foreign immovable property	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Houses acquired from industrial and provident societies	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Housing Authorities and Affordable Homes Partnership	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Intellectual Property	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Intragroup Transactions (25)	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Miscellaneous instruments	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Oireachtas Funds	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Repayment of stamp duty on certain transfers of shares	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Transfers Between Spouses/Civil Partners	Stamps	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Diplomatic Personnel	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Relief of VRT for leased cars	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemptions from VRT	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



## Cost of Tax Expenditures – Notes

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

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

The numbers of claimants of each credit or relief are shown to the extent that they are available. The numbers included are the taxpayers who would be adversely affected by the withdrawal of the respective credit, allowance or relief.

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

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

### Key

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

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

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

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

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

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

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

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

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

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

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

## Notes

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