

Certain Property Based Tax Exemptions and Incomes Exempt from Tax

Tax Year	2018	2018	2018	2017	2017	2017	2016	2016	2016
Incentive	Amount claimed €M	Maximum tax cost assumed at 40% for Inc.Tax and 12.5% for CT €M	Number of Claimants	Amount claimed €M	Maximum tax cost assumed at 40% for Inc.Tax and 12.5% for CT €M	Number of Claimants	Amount claimed €M	Maximum tax cost assumed at 40% for Inc.Tax and 12.5% for CT €M	Number of Claimants
Urban renewal	41.6	14.9	889	58.8	23.0	1,137	78.3	28.5	1,421
Town Renewal	13.2	4.8	317	13.4	5.1	405	22.2	7.7	485
Seaside Resorts	1.3	0.5	38	1.9	0.8	69	2.6	1.0	93
Rural Renewal	20.4	6.8	599	22.7	8.6	801	32.8	11.3	1,170
Multi-storey car parks	0.4	0.1	N/A	0.9	0.3	11	1.1	0.4	18
Living Over the shop	0.5	0.2	22	0.9	0.3	29	0.9	0.4	28
Enterprise Areas	0.4	0.2	11	0.5	0.2	14	0.6	0.2	18
Park and Ride	0.7	0.3	N/A	0.7	0.3	N/A	0.9	0.4	N/A
Holiday Cottages	0.7	0.3	28	1.7	0.5	55	3.9	1.5	130
Hotels	2.0	0.8	33	2.6	1.0	45	8.2	3.3	73
Nursing Homes	1.6	0.6	29	3.3	1.2	54	13.0	3.3	93
Housing for the Elderly/Infirm	0.2	0.1	N/A	0.6	0.1	N/A	0.4	0.2	N/A
Hostels	0.0	0.0	0	0.1	0.0	N/A	0.0	0.0	N/A
Guest houses	0.1	0.0	N/A	0.2	0.1	N/A	0.2	0.1	N/A
Convalescent Homes	0.0	0.0	0	0.0	0.0	0	0.1	0.0	N/A
Qualifying Private Hospitals	0.6	0.2	15	1.3	0.5	29	8.3	3.3	169
Qualifying sports injury clinics	0.2	0.1	N/A	0.0	0.0	0	0.0	0.0	0
Buildings Used for certain childcare purposes	2.7	0.9	30	1.4	0.5	39	3.1	1.2	52
Qualifying Hospitals	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0
Qualifying Mental Health Centres	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0
Student Accommodation	19.0	7.5	194	22.5	8.8	247	23.0	9.0	292
Caravan Camps	0.0	0.0	0	0.1	0.1	N/A	0.2	0.1	N/A
Mid-Shannon Corridor Tourism Infrastructure	0.5	0.2	N/A	0.6	0.2	N/A	0.0	0.0	N/A
Living City	0.5	0.2	27	0.4	0.2	23	0.5	0.2	15
Woodlands	123.8	33.7	9,192	98.8	29.9	9,381	109.4	30.6	8,858
Patents*									
Other Property Incentives	6.6	2.5	206	11.2	4.4	211	5.6	2.2	259
Totals	237.1	74.9	11,649	244.7	86.1	12,564	315.3	104.9	13,174

Certain Property Based Tax Exemptions and Incomes Exempt from Tax

Tax Year	2015	2015	2015	2014	2014	2014	2013	2013	2013
Incentive	Amount claimed €M	Maximum tax cost assumed at 40% for Inc.Tax and 12.5% for CT €M	Number of Claimants	Amount claimed €M	Maximum tax cost assumed at 41% for Inc.Tax and 12.5% for CT €M	Number of Claimants	Amount claimed €M	Maximum tax cost assumed at 41% for Inc.Tax and 12.5% for CT €M	Number of Claimants
Urban renewal	83.9	29.8	1,728	94.5	37.0	2,060	116.6	46.0	2,664
Town Renewal	26.8	8.6	552	34.4	14.0	623	26.9	10.9	749
Seaside Resorts	3.4	1.4	136	3.6	1.5	174	5.7	2.3	286
Rural Renewal	39.7	14.1	1,579	38.6	15.7	1,866	45.1	18.5	2,198
Multi-storey car parks	1.5	0.5	30	2.8	1.1	44	7.5	3.0	57
Living Over the shop	0.7	0.3	35	0.7	0.3	40	1.5	0.6	41
Enterprise Areas	0.8	0.3	33	2.3	0.9	50	4.7	1.9	105
Park and Ride	1.0	0.4	13	2.3	1.0	15	1.7	0.7	17
Holiday Cottages	8.8	3.5	284	13.1	5.3	452	27.1	11.0	574
Hotels	32.0	12.7	146	47.1	16.2	504	93.5	35.5	1,017
Nursing Homes	14.0	3.9	132	18.1	6.9	248	29.3	10.9	418
Housing for the Elderly/Infirm	0.7	0.2	18	1.3	0.5	37	3.6	1.4	100
Hostels	0.1	0.0	N/A	0.3	0.1	N/A	0.5	0.1	N/A
Guest houses	0.1	0.1	N/A	0.2	0.1	N/A	0.2	0.1	N/A
Convalescent Homes	0.4	0.2	N/A	0.1	0.0	N/A	1.3	0.5	12
Qualifying Private Hospitals	10.8	4.3	159	16.3	6.7	245	22.4	9.2	357
Qualifying sports injury clinics	0.0	0.0	0	1.1	0.4	20	3.5	1.4	82
Buildings Used for certain childcare purposes	2.8	1.1	72	5.6	2.3	172	10.7	4.4	304
Qualifying Hospitals	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0
Qualifying Mental Health Centres	0.0	0.0	0	0.1	0.0	N/A	0.1	0.0	N/A
Student Accommodation	29.9	11.8	361	26.4	11.1	414	31.2	11.9	537
Caravan Camps	0.2	0.1	N/A	0.2	0.1	N/A	0.2	0.1	N/A
Mid-Shannon Corridor Tourism Infrastructure	0.0	0.0	N/A	0.5	0	N/A	0.5	0.2	N/A
Living City	0.5	0.2	13	0.2	0.10	N/A	0.1	0.0	N/A
Woodlands	113.4	31.5	9,077	101.4	30.00	8,234	84.4	26.5	8,013
Patents*									
Other Property Incentives	9.4	3.7	399	11.1	4.50	480	23.2	9.4	493
Totals	381.0	128.8	14,767	422.1	156.0	15,678	541.4	206.7	18,024

Certain Property Based Tax Exemptions and Incomes Exempt from Tax

Tax Year	2012	2012	2012	2011	2011	2011
Incentive	Amount claimed €M	Maximum tax cost assumed at 41% for Inc.Tax and 12.5% for CT €M	Number of Claimants	Amount claimed €M	Maximum tax cost assumed at 41% for Inc.Tax and 12.5% for CT €M	Number of Claimants
Urban renewal	129.3	51.6	2,939	143.4	56.8	3,125
Town Renewal	31.4	12.7	846	44.1	18.0	900
Seaside Resorts	6.6	2.6	353	7.4	2.9	446
Rural Renewal	53.2	21.5	3,116	57.9	23.2	2,539
Multi-storey car parks	2.1	0.8	73	24.7	5.4	76
Living Over the shop	2.2	0.9	54	3.8	1.5	52
Enterprise Areas	4.9	2.0	125	5.3	2.1	135
Park and Ride	1.5	0.6	19	1.6	0.7	19
Holiday Cottages	29.7	11.9	657	21.9	8.8	706
Hotels	163.5	63.9	1,573	213.3	83.4	1,807
Nursing Homes	33.1	12.5	510	41.7	15.4	610
Housing for the Elderly/infirm	5.4	2.2	145	7.4	2.5	164
Hostels	0.4	0.1	N/A	0.5	0.1	6
Guest houses	0.2	0.1	10	0.3	0.1	10
Convalescent Homes	2.0	0.8	27	2.0	0.8	33
Qualifying Private Hospitals	29.5	12.1	498	35.0	14.4	508
Qualifying sports injury clinics	4.5	1.9	89	4.5	1.8	92
Buildings Used for certain childcare purposes	15.1	6.0	376	20.2	8.1	443
Qualifying Hospitals	0.0	0.0	0	0.0	0.0	0
Qualifying Mental Health Centres	0.3	0.1	N/A	0.3	0.1	N/A
Student Accommodation	29.9	12.4	606	35.5	14.5	640
Caravan Camps	0.2	0.1	N/A	0.2	0.1	N/A
Mid-Shannon Corridor Tourism Infrastructure	0.1	0.0	N/A	0.7	0.3	N/A
Living City						
Woodlands	77.9	25.2	7,550	79.0	24.3	6,679
Patents*				18.8	2.4	63
Other Property Incentives	29.0	11.7	540	31.8	12.6	560
Totals	651.9	253.7	20,106	801.2	300.3	19,613