

Year	Tax Briefing Number	Subject	Name
1990	Issue 1	Greyhounds and horses	Supplies of Live Horses, Greyhound, Insemination services
1991	Issue 3	Corporation Tax - payments, overpayments and interest	Part 2.02.01 - Corporation Tax - general background
1991	Issue 3	Jockeys	VAT rates
1991	Issue 4	VAT treatment of veterinary surgeons	Veterinary services
1991	Issue 4	VAT treatment of hotels	Hotel, holiday accommodation
1992	Issue 5	GMS doctors retirement annuity	Manual under construction
1992	Issue 5	Health expenses - dental	Part 15.1.12 - Health expenses – qualifying expenses
1992	Issue 6	The treatment of GMS doctors' retirement annuity contributions which continues to give rise to some problems.	Manual under construction
1992	Issue 6	The allowability, for health expenses relief purposes, of expenditure incurred on certain dental treatments.	Part 15.1.12 - Health expenses – qualifying expenses
1992	Issue 7	VAT: Dances	VAT rates
1992	Issue 7	Moneys received basis of accounting	Accounting for VAT on moneys received
1992	Issue 7	Rules for cancellation of registration	VAT registration
1992	Issue 7	VAT: Electronic invoicing	VAT manual

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Year	Tax Briefing Number	Subject	Name
1992	Issue 7	VAT: Security	VAT manual
1992	Issue 7	Repayments - unjust enrichment	What is unjust enrichment
1992	Issue 7	VAT: Penalties	VAT manual
1992	Issue 7	Fiscal representatives	VAT rates
1992	Issue 7	VAT: Aircraft	VAT rates
1992	Issue 7	VAT: Agricultural services	VAT manual
1992	Issue 7	Stock minding, stock rearing, farm relief services and farm advisory services	VAT manual
1992	Issue 7	Stock minding, stock rearing, farm relief services and farm advisory services	VAT rates
1992	Issue 7	Commercial sports facilities	VAT manual
1992	Issue 7	The taxation of commercial sports facilities.	VAT rates
1992	Issue 7	VAT: Snack foods, frozen desserts, uncooked bakery products	VAT rates
1992	Issue 7	VAT: Frozen dessert	VAT rates
1992	Issue 7	VAT: Savoury snack products	VAT rates
1992	Issue 7	Rules for cancellation of registration	VAT - A guide to self assessment
1992	Issue 8	VAT: Zero Rating on Intra Community supplies and the treatment of triangular transactions within the EC.	Intra-Community supplies (ICS)
1992	Issue 8	Triangulation	Manual under construction
1992	Issue 8	Cash receipts basis of accounting	Manual under construction
1992	Issue 8	VAT: Electronic invoicing	VAT manual
1992	Issue 8	VAT: Bottled water	VAT manual
1993	Issue 9	Regulations - Money received basis	Manual under construction

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Year	Tax Briefing Number	Subject	Name
1993	Issue 9	Application of the zero rate to sales and deliveries of goods to other EC member states	VAT rates
1993	Issue 9	Electronic invoicing	VAT manual
1993	Issue 9	Rates of VAT on food and drink	Food and Drink VAT on Food and Drink VAT treatment of Alcohol Products
1993	Issue 9	VAT treatment of goods, transport and ancillary services between EC countries	Manual under construction
1993	Issue 9	Financial institutions, insurance companies, theatres, providers of passenger transport, and other exempt person acquiring goods from other EC member states	VAT manual
1993	Issue 9	Distance sales in the Single Market	VAT rates
1993	Issue 9	Postponed accounting and intra community acquisitions	VAT manual
1993	Issue 9	Money received basis of accounting	Accounting for VAT on moneys received
1993	Issue 10	PAYE - Agreed flat rate expenses	Part 05.02.01 - List of flat-rate Schedule E expenses
1993	Issue 12	Private residence relief	Part 19.07.03 - Disposals of principal private residence
1994	Issue 13	Stock valuation	Manual under construction
1994	Issue 14	Capital allowances on video tapes	Part 19.02.01 - Interpretation and general including interaction with other taxes
1994	Issue 15	PSWT	Part 18.01.04 - Professional Services Withholding Tax (PSWT) general instructions

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Year	Tax Briefing Number	Subject	Name
1994	Issue 15	DIRT, SSA's and Marginal Relief.	Manual under construction
1995	Issue 17	Margin Scheme in relation to second hand goods	VAT manual
1995	Issue 17	Stock repo.	Manual under construction
1995	Issue 18	PSWT	Part 18.01.04 - Professional Services Withholding Tax (PSWT) general instructions
1995	Issue 18	Capital allowances for multi-storey car parks	Part 10.00.02 - Summary of schemes and reliefs
1995	Issue 18	DIRT and Marginal Relief.	Manual under construction
1995	Issue 19	Taxation of Lloyd's income and gains in Ireland	Manual under construction
1995	Issue 20	Guidelines on approved profit sharing schemes	Manual under construction
1995	Issue 20	PAYE - Week 53 procedures	Manual under construction
1995	Issue 20	Stamp Duty - particulars delivered	Manual under construction
1995	Issue 20	VAT: Place of supply	VAT rates
1995	Issue 20	VAT: Golf green fees	VAT manual
1995	Issue 20	VAT: Sport and leisure	VAT manual
1995	Issue 20	Seventh VAT Directive	VAT manual
1995	Issue 20	VAT: Greyhound feeding stuffs	VAT rates
1995	Issue 20	Item 1.3 Offshore funds	Part 27.04.01 - Offshore funds
1996	Issue 21	Urban renewal relief multi-storey car parks	Part 10.00.02 - Summary of schemes and reliefs
1996	Issue 21	Page 12 - BES and share disposals	Manual under construction
1996	Issue 24	Pensions: small self-administered schemes guides & leaflets	Pensions manual: Chapter 19 - small self-administered schemes
1996	Issue 24	Page 16 - Finance leasing.	Part 04.05.05 - Taxation of certain short-term leases of plant and machinery
1996	Issue 24	Page 9 - Life assurance.	Part 26.00.01 - Tax implications for life assurance

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Year	Tax Briefing Number	Subject	Name
			companies
1997	Issue 25	Finance leasing further clarification	Part 23.01.09 - Bloodstock valuation of foals
1997	Issue 25	Allowability of accountancy fees & property rental companies	Part 04.08.06 - Deductibility of loan interest
1997	Issue 25	VAT: Reliefs for diplomats	VAT manual
1997	Issue 25	VAT: Reliefs for diplomats	VAT manual
1997	Issue 25	Company buy-back of shares	Part 06.09.01 - Acquisition by a company of its own shares
1997	Issue 26	P35 Permanent Establishment	VAT rates
1997	Issue 26	Lloyds	Statements of Practice
1997	Issue 26	Retirement relief & liquidations	Part 19.06.03 - Disposals of business or farm on "retirement"
1997	Issue 26	Medical insurance relief	Part 15.1.14 - Income tax relief for insurance against expenses of illness
1997	Issue 26	IT52 leaflet on leasing.	Manual under construction
1997	Issue 26	Taxation of disability benefit	Part 05.05.01 - Taxation of short-term illness benefit and occupational injury benefit
1997	Issue 27	Health expenses relief for certain expenditure	Part 15.1.12 - Health expenses, qualifying expenses
1997	Issue 27	Pre-Trading expenses	Part 4.06.08 - Relief for pre-trading expenses
1997	Issue 27	Employee subsistence rates	Part 05-01-06 - Tax treatment of the reimbursement of Expenses of Travel and Subsistence to Office Holders and Employees
1997	Issue 28	GMS superannuation plan	Pensions Manual – Appendix V
1997	Issue 28	Professional Services Withholding Tax	Part 18.01.05 - Professional Services Withholding Tax: Streamlined administration

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Year	Tax Briefing Number	Subject	Name
1997	Issue 28	Taxation of part-time lecturers	Part 05.01.11 - Taxation of part-time lecturers / teachers / trainers
1997	Issue 28	VAT: Veterinary services	Veterinary services
1997	Issue 28	Preliminary tax	VAT - A guide to self assessment
1997	Issue 29	Tax treatment of subscriptions to trade and professional associations	Part 15.01.38 - Relief for trade union subscriptions
1997	Issue 29	VAT: Staff canteens	Part 15-01-38 - Relief for trade union subscriptions
1997	Issue 29	Foreign traders and construction contracts	Part 18.02.05 - Relevant Contracts Tax for subcontractors
1998	Issue 31	Share schemes (restricted shares)	Part 05.05.05 - Share schemes
1998	Issue 31	Share option schemes (Residence)	Manual under construction
1998	Issue 31	Foreign earnings deduction	Part 34.00.09 - Deduction for income earned in certain foreign states
1998	Issue 31	Page 6 - Exchange gains and losses.	Part 04.05.01 - Foreign Currency: calculation of income and chargeable gains.
1998	Issue 31	Page 6 - Exchange gains and losses.	Part 4-5-1A - Matching of relevant foreign currency assets with foreign currency liabilities
1998	Issue 31	Page 6 - Exchange gains and losses.	Part 04-05-01B - Matching of foreign currency assets with certain foreign currency share capital
1998	Issue 31	Prompt Payments Act	Manual under construction
1998	Issue 31	Leasing	Part 04.05.05 - Taxation of certain short-term leases of plant and machinery
1998	Issue 31	Revenue Job Assist	Manual under construction
1998	Issue 32	Notional loans relating to shares	Part 05.04.07 - Notional loans relating to shares, etc.
1998	Issue 32	RCT	Part 18.02.01 - Relevant Contracts Tax: Relevant operations

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Year	Tax Briefing Number	Subject	Name
1998	Issue 32	Summary widow's social welfare contributory pension	Part 15.01.17 - Tax credits for widowed persons or surviving civil partners
1998	Issue 32	VAT on footwear	Footwear
1998	Issue 32	Vat: Printing and printed matter	VAT manual
1998	Issue 33	Discretionary trusts (surcharge on undistributed income)	Manual under construction
1998	Issue 33	Relevant Contracts Tax (Finance Act 1998 Amendments)	Part 18-02-01 - Relevant Contracts Tax: Relevant operations
1998	Issue 33	Health expenses (guidelines & procedures)	Part 15.1.12 - Health expenses – qualifying expenses
1998	Issue 33	Capital Acquisitions Tax (business relief)	Part 12 – Business relief
1998	Issue 33	US social security pensions (taxation in Ireland)	Part 07.01.09 - Foreign pensions
1998	Issue 34	Trans-border workers (Finance Act 1998 provisions)	Part 34.00.06 - Trans border workers
1999	Issue 35	Encashment Tax	Manual under construction
1999	Issue 35	Dividend Withholding Tax	Part 06.8A.01 - Dividend Withholding Tax (DWT)
1999	Issue 36	Compliance focus on PAYE directors	Part 41A-01-01 - Who must file a tax return and self assessment under full self-assessment?
1999	Issue 36	Seafarer's allowance	Part 15.1.30 - Seafarer allowance
1999	Issue 36	Stock lending & repo.	Manual under construction
1999	Issue 37	Capital allowances/owner occupier relief	Part 09.01.10 - Capital allowances, property in joint names
1999	Issue 37	Capital allowances/Owner Occupier Relief	Part 09.01.10 - Capital allowances, property in joint names
1999	Issue 37	Irish registered non-resident companies update	Part 02.02.03 - Company residence in the State
1999	Issue 37	Town Renewal Scheme tax incentives	Part 10.00.02 - Summary of schemes and reliefs

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Year	Tax Briefing Number	Subject	Name
1999	Issue 37	Capital allowances for buildings used for certain childcare purposes	Part 09.01.01 - Industrial buildings summary of certain schemes and reliefs
1999	Issue 38	Special trusts: Permanently incapacitated individuals	Summary of certain schemes and reliefs
1999	Issue 38	Special trusts: Permanently incapacitated individuals	Part 07.01.20 - Special trusts for permanently incapacitated
2000	Issue 39	Public Private Partnership projects	Manual under construction
2000	Issue 39	Home Carer's Allowance	Part 15.01.29 - Home Carer's Tax Credit
2000	Issue 39	Development land CGT treatment	Part 22.01.03 - 'Rent-to-Buy' (and similar) schemes
2000	Issue 40	Tax treatment of perquisites and Benefits-in-Kind	Part 05.03.01 - Employers guide to operating PAYE and PRSI
2000	Issue 40	Residential development land.	Part 22.01.01 - Dealing in residential development land
2000	Issue 40	Capital Gains Tax disposal of shares, FIFO rules and bonus / rights issues	Part 19.04.06 - Reorganisation or reduction of Share capital
2000	Issue 40	Postgraduate Fees Tax Relief 2000/01	Manual under construction
2000	Issue 41	SAYE schemes	Part 17.04.02 - Unapproved share option schemes
2000	Issue 41	Life assurance companies: New taxation regime	Part 26-05-03 - Life assurance – 'Exit Tax'
2000	Issue 41	Dividend Withholding Tax	Part 06 - Company distributions, tax credits, franked investment income, and advance corporation tax
2000	Issue 41	Industrial & commercial buildings	Part 10.00.02 - Summary of schemes and reliefs
2000	Issue 41	Industrial & commercial buildings	Part 09.01.05 - Property developers and capital allowances
2000	Issue 41	Industrial & commercial buildings	Part 09.01.01 - Industrial buildings summary of certain schemes and reliefs
2000	Issue 42	Town Renewal Scheme	Part 10.00.02 - Summary of schemes and reliefs
2000	Issue 42 Part 1	VAT: Cancellation of election of registration	VAT registration

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Year	Tax Briefing Number	Subject	Name
2000	Issue 42 Part 1	VAT: Motor vehicles	VAT and motor vehicles
2000	Issue 42 Part 2	Investment undertakings	Manual under construction
2001	Issue 43	VAT: Direct debit and interest payable in relation to direct debit	VAT interest and penalties
2001	Issue 43	Tax relief at source medical insurance	Part 15.1.14 - Income tax relief for insurance against expenses of illness
2001	Issue 43	New life assurance regime	Manual under construction
2001	Issue 43	VAT: Transfer of business	VAT manual
2001	Issue 43	VAT: Electronic invoicing	VAT manual
2001	Issue 44 Part 1	Deposit interest - trading receipt	Tax professionals
2001	Issue 44 Part 1	Donations to 'approved bodies'	Part 36.00.14 - Donations to approved sports bodies
2001	Issue 44 Part 2	Deposit interest "Whether a trading receipt".	Tax professionals
2001	Issue 46	Payment of VAT	VAT interest and penalties
2001	Issue 46	VAT: Invoicing	VAT records, invoices and credit notes
2001	Issue 46	Employees' motoring expenses	Part 05-01-06 - Tax treatment of the reimbursement of Expenses of Travel and Subsistence to Office Holders and Employees
2001	Issue 47	VAT: Dances, theatrical and musical performances	VAT rates
2002	Issue 47	Personal Retirement Savings Accounts (PRSA's)	Pensions manual: Chapter 24 - Personal Retirement Savings Accounts
2002	Issue 47	Approved buildings	Part 15.02.01 - Relief for expenditure on approved buildings and gardens
2002	Issue 47	Share fishing	Part 04.01.11 - Share fishermen/women
2002	Issue 48	Capital Gains Tax - reconstructions and amalgamations	Part 17.04.02 - Unapproved share option schemes

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Year	Tax Briefing Number	Subject	Name
2002	Issue 48	Share option schemes	Part 17.04.02 - Unapproved share option schemes
2002	Issue 48	Taxation of long service awards	Part 05.03.01 - Employers guide to operating PAYE and PRSI
2002	Issue 48	Capital Gains Tax	Part 20.01.02 - Company reconstruction and amalgamation
2002	Issue 49	Deferral of Income Tax (Sec 128A TCA 1997)	Part 17.04.02 - Unapproved share option schemes
2002	Issue 49	Returns by Intermediaries	Part 08-04-02 - Accounts liable to DIRT, Company and Pension Scheme, deposits and foreign bank accounts
2002	Issue 50	Personal Retirement Savings Accounts	Pensions manual: Chapter 24 - Personal Retirement Savings Accounts
2002	Issue 50	Capital allowances: nursing homes	Part 09.01.01 - Industrial buildings summary of certain schemes and reliefs
2002	Issue 50	Subsistence rates	Part 05-01-06 - Tax treatment of the reimbursement of Expenses of Travel and Subsistence to Office Holders and Employees
2003	Issue 51	Family trading companies	Part 20.01.02 - Company reconstruction and amalgamation: Transfer of assets
2003	Issue 51	Transfer of business	VAT manual
2003	Issue 52	Sportspersons employed by clubs	Manual under construction
2003	Issue 52	Compensation on late payment	Manual under construction
2003	Issue 52	VAT: Waiver of exemption	VAT waiver
2003	Issue 52	VAT: CD ROMS	VAT compact disks
2003	Issue 52	Deposit Interest "Whether a Trading Receipt".	Tax professionals
2003	Issue 53	Treatment of vehicles	VAT motor vehicles
2003	Issue 53	Mortgage protection policy premiums	Part 04.08.09 - Mortgage protection policy premiums

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2003	Issue 53	Professional Services Withholding Tax	Part 18.01.04 - Professional Services Withholding Tax (PSWT) general instructions
2003	Issue 54	VAT: Share acquisitions	Manual under construction
2003	Issue 54	Approved profit sharing schemes	Manual under construction
2003	Issue 54	Redundancy payments	Part 05.01.16 - Income Tax employment inducement payments
2004	Issue 55	Interest payments	Part 08.03.06 - Payment and receipt of interest without deduction of income tax
2004	Issue 55	Vehicle registration certificates	VRT manual section 1: Procedures and processes in Revenue
2004	Issue 55	RCT	Part 18.02.03 - RCT: Principal contractor registration
2004	Issue 55	Health expenses	Part 15.01.12 - Other obligations of principal contractors
2004	Issue 56	Approved profit sharing schemes	Manual under construction
2004	Issue 56	Not Resident Elsewhere	Manual under construction
2004	Issue 56	Repayments, interest & time limits	Part 37.00.30 - Repayments and offsets of taxes and duties
2004	Issue 56	Stapled stock arrangements	Part 06 - Company distributions, tax credits, franked investment income, and advance corporation tax
2004	Issue 57	New time limits (assessments)	Part 37-00-31 – Time limits for raising assessments and making enquiries – section 955 TCA 1997
2004	Issue 57	Classification of activities as trading	Technical guidelines
2004	Issue 58	VAT: Greenhouse gas emission allowance trading	Manual under construction
2004	Issue 58	VAT: Supply and installation of goods	VAT goods and services form abroad
2005	Issue 59	Share option cases	Part 17.04.02 - Unapproved share option schemes
2005	Issue 59	VAT: Treatment of factoring	VAT factoring

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Year	Tax Briefing Number	Subject	Name
2005	Issue 59	Share option cases	Schedule 17A - Accounting standards (transitional measures and arrangements)
2005	Issue 59	Nursing homes residential units	Part 09.01.01 - Industrial buildings summary of certain schemes and reliefs
2005	Issue 59	VAT: Sale of hot food and drink	VAT food and drink
2005	Issue 59	VAT: Treatment of factoring	VAT rates
2005	Issue 60	Capital allowances	Part 09.01.09 - Capital allowances for hotels and other holiday accommodation
2005	Issue 60	Capital allowances	Part 09.01.09 - Capital allowances for hotels and other holiday accommodation
2005	Issue 60	Property-based incentive schemes	Part 09.01.04 - Transitional arrangements for property-based incentive schemes and certain industrial buildings
2005	Issue 60	S.23 and Owner-Occupier Relief	VAT property and construction
2005	Issue 60	Pooling of rent from multiple sources	Part 04.08.14 - Rent pooling
2005	Issue 60	Multiple properties	Tax professionals
2005	Issue 60	Professional Services Withholding Tax FA 2003	Part 18.01.04 - Professional Services Withholding Tax (PSWT) general instructions
2005	Issue 60	CGT: Retirement Relief	Part 19.06.03 - Disposals of business or farm on "retirement"
2005	Issue 60	New reporting requirements for certain termination payments	Part 05.05.19 - Payments on termination of an office or removal from an office or employment
2005	Issue 60	VAT: Implications for waste disposal	VAT rates
2005	Issue 60	Income Tax: Rent Pooling	Part 04.08.14 - Rent pooling
2005	Issue 60	VAT: Implications for waste disposal	VAT rates

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Year	Tax Briefing Number	Subject	Name
2005	Issue 60	Tax treatment of legal fees	Part 07.01.28 - Tax treatment of legal fees
2005	Issue 60	VAT and property	VAT property and construction
2005	Issue 61	Taxation of exam setters, correctors etc.	Part 05-01-24 – Tax treatment of exam setters, exam correctors, invigilators, etc
2005	Issue 61	Health expenses	Part 15.1.12 - Health expenses – qualifying expenses
2005	Issue 61	Capital allowances in respect of private hospitals	Part 09.01.01 - Summary of certain schemes and reliefs
2005	Issue 61	Motor expenses and subsistence rates	Part 05-01-06 - Tax treatment of the reimbursement of Expenses of Travel and Subsistence to Office Holders and Employees
2005	Issue 62	Tax relief on pension contributions to EU based pension plans	Pensions manual: Chapter 17 - Overseas employers, overseas employees and employees seconded from overseas
2005	Issue 62	Capital Gains Tax, Withholding Tax - Non-Resident Vendors	Part 42.03.01 - Deduction from consideration on disposal of certain assets
2005	Issue 62	Definition of "chargeable person"	Part 42-04-13 - Interaction of PAYE and self assessment procedures
2005	Issue 62	VAT: Treatment of canteens	Manual under construction
2005	Issue 62	VAT: Treatment of canteens	Manual under construction
2006	Issue 63	Unapproved share option scheme	Part 17.04.02 - Unapproved share option schemes
2006	Issue 63	Income Tax: Restricted stock units	Part 17.04.02 - Unapproved share option schemes
2006	Issue 63	Rental income interest reduction	Part 04.08.01 - Rental income (Case V)
2006	Issue 63	Capital allowances and property-based incentive schemes	Part 09.01.04 - Transitional arrangements for property-based incentive schemes and certain industrial buildings
2006	Issue 63	Employees' travel expenses	Part 05-01-06 - Tax treatment of the reimbursement of

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Year	Tax Briefing Number	Subject	Name
			Expenses of Travel and Subsistence to Office Holders and Employees
2006	Issue 63	Health expenses	Part 15.01.12 - Health expenses – qualifying expenses
2006	Issue 63	VAT: Composite meal package	VAT manual
2006	Issue 64	VAT: Property, registration in advance of trading	Manual under construction
2006	Issue 64	PAYE: Foreign employments	Part 42.04.57 - Employee payroll tax deductions in relation to non-Irish
2006	Issue 64	Capital allowances and property-based incentive schemes	Part 09.01.04 - Transitional arrangements for property-based incentive schemes and certain industrial buildings
2006	Issue 64	Capital allowances and property-based incentive schemes	Part 09.01.04 - Transitional arrangements for property-based incentive schemes and certain industrial buildings
2006	Issue 64	Business Tax Registration	Registering for tax
2006	Issue 65	Capital allowances for registered holiday cottages	Part 09.01.09 - Capital allowances for hotels and other holiday accommodation
2006	Issue 65	Offshore funds legislation	Part 27.04.01 - Offshore funds taxation of income and gains
2006	Issue 65	Tonnage tax	Part 24A.00.01 -Tonnage tax
2006	Issue 65	Property-based Incentive Schemes - 15% test	Part 09.01.04 - Transitional arrangements for property-based incentive schemes and certain industrial buildings
2006	Issue 65	Property-based incentive schemes - inducements for purchase of property	Personal tax credits and exemptions
2006	Issue 65	Property-based incentive schemes - inducements for purchase of property	Personal tax credits and exemptions
2006	Issue 65	Registration of tenancies and property-based incentive schemes	Part 04.08.10 - Registration of tenancies with Private Residential Tenancies Board (interest deduction)

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2006	Issue 65	Registration of tenancies with Private Residential Tenancy Board	Part 04.08.10 - Registration of tenancies with Private Residential Tenancies Board (interest deduction)
2006	Issue 65	Private Residential Tenancy Board	Manual under construction
2006	Issue 65	VAT: Opticians	Manual under construction
2006	Issue 65	Employed person taking care of incapacitated individual	Part 15.1.12 - Health expenses – qualifying expenses
2007	Issue 66	Claiming a tax credit for research and development	Company reliefs and exemptions
2007	Issue 66	Relevant Contracts Tax	Part 18.02.02 - Who is a Principal Contractor?
2007	Issue 66	The net price paid formula and separate site sales and building agreements	Personal tax credits and exemptions
2007	Issue 66	Nursing home residential units	Part 09.01.01 - Summary of certain schemes and reliefs
2007	Issue 66	Mid-Shannon Scheme	Part 09.01.01 - Summary of certain schemes and reliefs
2007	Issue 66	VAT: Employment agencies	VAT manual
2007	Issue 67	Taxation of married couples	Part 44.01.01 - Tax treatment of married, separated and divorced persons
2007	Issue 67	Double taxation relief	Part 34-00-01 – Provisions Relating to Residence of Individuals – Part 34 Taxes Consolidation Act 1997
2007	Issue 67	VAT and tour operators	VAT travel agents
2008	Issue 68	Health expenses	Part 15.1.12 - Health expenses – qualifying expenses
2008	Issue 68	Plant integral to industrial and commercial buildings	Part 09.02.03 - Plant in leased buildings, treatment of leasing income and capital allowances
2008	Issue 68	Treatment of leasing income and capital allowances	Part 09.01.03 - Plant in leased buildings
2008	Issue 68	Plant in leased buildings	Part 09.01.03 - Plant in leased buildings
2008	Issue 68	Employee (PAYE)	Part 15.01.07 - Employee (PAYE) Tax Credit
2008	Issue 69	Property developers and capital allowances	Part 09.01.05 - Property developers and capital

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			allowances
2008	Issue 69	Mid-Shannon Scheme	Part 10.00.02 - Summary of schemes and reliefs
2008	Issue 69	VAT: Treatment of property developers renting out residential properties	Manual under construction
2008	Issue 70	Capital allowances for energy-efficient equipment	Part 09.02.04 - Accelerated capital allowances for energy efficient equipment
2008	Issue 70	Salary sacrifice	Benefit in Kind on company cars
2008	Issue 70	VAT: Treatment of factoring and invoice discounting	VAT rates
2009	Issue 71	Review of practices relating to the Approved Profit Sharing Scheme (APSS)	Share schemes
2009	Issue 71	Rent pooling	Part 04.08.14 - Rent pooling
2009	Issue 71	Relevant Contracts Tax (RCT)	Part 18.02.02 - Who is a Principal Contractor?
2009	Issue 71	Employees' motoring & subsistence expenses	Part 05-01-06 - Tax treatment of the reimbursement of Expenses of Travel and Subsistence to Office Holders and Employees
2009	Issue 73	'Rent-to-Buy' (and similar) Schemes	Part 22.01.03 - 'Rent-to-Buy' (and similar) Schemes
2009	Issue 73	'Rent-to-Buy' (and similar) schemes	Part 22.01.03 - 'Rent-to-Buy' (and similar) Schemes
2009	Issue 74	Tax relief for pension contributions: Application of earnings limit	Pensions manual: Chapter 26 - Tax relief for pension contributions, application of earnings limit
2009	Issue 77	Tax Relief on qualifying home loans / BIK on preferential loans	Part 08-03-08 – Tax Relief on qualifying home loans /BIK on preferential loans
2009	Issue 78	Islamic finance	Islamic finance
2009	Issue 79	Tax relief for pension contributions: application of earnings limit - transitional arrangements for 2008.	Pensions manual: Chapter 26 - Tax Relief for pension contributions: application of earnings limit

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Year	Tax Briefing Number	Subject	Name
2009	Issue 82	Individuals described as 'locums' engaged in the fields of medicine, health care and pharmacy	Part 05.01.20 - Individuals described as 'locums' engaged in the fields of medicine, health care and pharmacy
2010	Issue 1	VAT treatment of Deeds of Variation to leases	VAT: Property and construction
2010	Issue 2	VAT measures relating to "transitional properties" - Finance Bill 2010	VAT: Transitional properties
2010	Issue 4	VAT: rules for trading in greenhouse gas emission allowances within the State	Manual under construction
2010	Issue 6	Tax exemption for new start-up companies	Part 15 - Personal allowances and reliefs and certain other income tax and corporation tax reliefs
2010	Issue 7	Transfer pricing documentation obligations	Part 35A-01-01 - Monitoring compliance with transfer pricing rules
2010	Issue 9	Intangible Assets Scheme under Section 291A Taxes Consolidation Act 1997	Part 09.02.05 - Capital allowances for intangible assets
2010	Issue 12	Share farming	Manual under construction
2011	Issue 1	Tax exemption for new start-up companies	Part 15 - Personal allowances and reliefs and certain other income tax and corporation tax reliefs

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