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Where still relevant it has been incorporated  
into a Tax and Duty Manual  
or other website text.

# TAX BRIEFING Supplement

A comprehensive listing of  
Revenue Publications  
and  
useful Tables & Reference Charts



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The following lists are also available on request from tax offices:

Approved Hospitals & Nursing Homes

Approved Colleges & Courses - Sections 474 & 475 TCA 1997

Approved Courses (IT & Foreign Language) and Course Providers -  
Section 476 TCA 1997

Designated Schools - Section 485A TCA 1997



## Tax Allowances, Rates & Exemptions

### INCOME TAX ALLOWANCES

The following allowances, reliefs and rate bands apply for years ended 5 April 1999 and 5 April 2000

	98/99	99/00
<b>Personal Allowance</b>	£	£
Single Person	3,150	*4,200
Married Person	6,300	*8,400
Widowed Person at standard rate*	-	*4,200
Widowed Person at marginal rate**	3,650	500
Widowed Person (in year of bereavement)	6,300	*8,400
<b>One-Parent Family</b>		
Widowed Person (except in year of bereavement)		
at standard rate*	-	*1,050
at marginal rate**	2,650	2,650
Other Person (deserted, separated or unmarried)		
at standard rate*	-	*1,050
at marginal rate**	3,150	3,150
Child's Income Limit	720	720
<b>Widowed Parent Allowance</b>		
Bereaved in 1998/99	-	5,000
Bereaved in 1997/98	5,000	4,000
Bereaved in 1996/97	4,000	3,000
Bereaved in 1995/96	3,000	2,000
Bereaved in 1994/95	2,000	1,000
Bereaved in 1993/94	1,000	-
<b>PAYE Allowance</b>	800	*1,000
<b>Age Allowance</b>		
Single/Widowed	400	400
Married	800	800
<b>Incapacitated Child Allowance</b> Max	800	800
<b>Child's Income Limit</b>	2,100	2,100
<b>Dependent Relative Allowance</b> Max	110	110
<b>Relative's Income Limit</b>	4,848	5,152
<b>Blind Allowance</b>		
Blind Allowance (both spouses blind)	1,000	1,500
Additional Allowance for a Guide Dog	2,000	3,000
	650	650
<b>Incapacitated Person - Allowance for Employing a Carer</b> Max	8,500	8,500
<b>Revenue Job Assist</b>		
Year 1 (plus £1,000 per child)	3,000	3,000
Year 2 (plus £668 per child)	2,000	2,000
Year 3 (plus £334 per child)	1,000	1,000
<b>Rent Allowance for under 55's (max.)</b>		
Single	500*	500*
Widowed	750*	750*
Married	1,000*	1,000*
<b>Rent Allowance for 55 and over (max.)</b>		
Single	1,000	1,000
Widowed	1,500	1,500
Married	2,000	2,000
<b>Mortgage Interest (max.)</b>		
<b>First Mortgage</b>		
Single	2,500*	2,500*
Widowed	3,600*	3,600*
Married	5,000*	5,000*
<b>Others</b>		
Single	1,900*	1,900*
Widowed	2,780*	2,780*
Married	3,800*	3,800*

\* Relief is available at the standard rate of 24% only

\*\* Marginal rate is an individual's highest tax rate i.e. 24% or 46% as appropriate

### Pension Contributions

From 6 April 1999, for self-employed individuals, proprietary directors or employees who are not in an occupational pension scheme, the maximum amount of pension contributions which will qualify for tax relief are as follows:

Age	% of Net Relevant Earnings
Under 30 years of age	15%
30 to 39 years of age	20%
40 to 49 years of age	25%
50 years of age and over	30%

The 30% limit also applies to persons whose income comes wholly or mainly from specified sporting activities.

### Exemption Limits

	98/99 £	99/00 £
<b>Single/Widowed</b>		
under 65	4,100	4,100
65-74	5,000	6,500
75 upwards	5,500	6,500
<b>Married</b>		
under 65	8,200	8,200
65-74	10,000	13,000
75 upwards	11,000	13,000
<b>Additional for Dependent Children</b>		
1st and 2nd child (each)	450	450
Each subsequent child	650	650
Marginal Relief Tax Rate	40%	40%



## Fees/Gifts

Tax relief at 24% is available for the following:

- Tuition fees paid to approved colleges in respect of approved undergraduate courses of at least 2 years duration. The relief applies to fees up to £2,500.
- Tuition fees paid in respect of certain full-time undergraduate courses (of at least two years duration) in a publicly funded university or similar third level college in any other EU Member State.
- Tuition fees paid for certain training courses in the areas of information technology and foreign languages. The relief applies to fees ranging from £250 to £1,000.
- Gifts of money made to, or for the benefit of, disadvantaged schools designated by the Minister for Education & Science. The aggregate relief on gifts is a minimum of £250 and a maximum of £1,000.

Tax relief is available at the individual's marginal rate of tax (24% or 46%, as appropriate) for the following:

- Gifts, with a value of £1,000 or over, made to approved third level institutions and from 1999/00 to the Scientific and Technological Education (Investment) Fund
- Donations to the Minister for Finance for use towards public expenditure
- Gifts for education in the arts - minimum donation £100, maximum £10,000 (see list on page 31)

## Income Tax Bands

	98/99	99/00
Single/Widowed	£10,000 @ 24% Balance @ 46%	14,000 @ 24% Balance @ 46%
Married Couple	£20,000 @ 24% Balance @ 46%	28,000 @ 24% Balance @ 46%

## Medical Insurance

Relief is available at the 24% rate in respect of qualifying premiums paid. For a list of Authorised Medical Insurers see page 26.

## Permanent Health Insurance

A deduction not exceeding 10% of total income may be claimed in respect of premiums paid.

## Health Expenses

Tax relief is available on health expenses incurred in excess of:

- £100 for an individual
- £200 for a family

Relief can also be claimed in respect of health expenses incurred on behalf of a dependent relative for whom the dependent relative allowance has been granted.

## Covenant Relief

Tax Relief is available for covenants to:

- Permanently incapacitated individuals (no restriction)
- An individual who is aged 65 or over (max. 5% of total income)
- Universities, Colleges and Schools for research or teaching of natural sciences and to certain bodies for the promotion of Human Rights (max 5% of total income).

## PRSI & Health Contributions 1999/2000

The Employment and Training Levy of 1% is abolished from 6 April 1999.

Class A (Normal rate at which contributions are made)		
Income (£)	Employer	Employee
Up to 25,400	12%	6.5%
25,401 - 35,000	12%	2%
Over 35,000	-	2%

Employees are exempt from PRSI (not including health contribution) on the first £100 per week (£20 per week for employees on a modified PRSI rate). Employees earning £217 or less per week are exempt from the Health Contribution of 2%.

A reduced rate of employer PRSI (8.5%) applies to employees earning up to £280 per week.

Class S (Self-Employed)	
Income (£)	Rate
Up to 25,400	7%
Over 25,400	2%

Exempt from PRSI on the first £1,040 of annual income.

Exempt from the Health Contribution of 2% where annual income is less than £11,250.

Minimum annual PRSI contribution is £215.



## Benefit-in-Kind

### Cars

The benefit-in-kind on a car, made available by an employer for an employee's private use, is 30% of the **original market value** of the car, where the employer also pays for all the normal running costs. The original market value is the cost of the car when purchased new and includes Vehicle Registration Tax.

If the employee pays any of the following costs, the 30% benefit-in-kind is reduced:

- By 4.5% where employee pays for all private motoring fuel
- By 3% where employee pays for all insurance
- By 3% where employee pays for all servicing and repairs
- By 1% where employee pays for all road tax.

If an employee pays all of the above running costs of the car, the benefit-in-kind is **18.5%** of the original market value of the car [i.e. 30% less (4.5%+3%+3%+1%)].

### Reduction in Benefit-in-kind for business use

Where an employee's annual business mileage is over 15,000 miles, the benefit-in-kind (as calculated above) is further reduced on a sliding scale. The chart below shows the percentage charge by reference to the different ranges of business mileage.

**Chart - Business Mileage**

Business Mileage Lower Limit/Upper Limit		Percentage of Benefit-in-kind taxable
Miles	Miles	1996/97 et seq.
15,000	16,000	97.5%
16,000	17,000	95%
17,000	18,000	90%
18,000	19,000	85%
19,000	20,000	80%
20,000	21,000	75%
21,000	22,000	70%
22,000	23,000	65%
23,000	24,000	60%
24,000	25,000	55%
25,000	26,000	50%
26,000	27,000	45%
27,000	28,000	40%
28,000	29,000	35%
29,000	30,000	30%
30,000	and over	25%

As an alternative to the high mileage tapering relief outlined above, for the year 1996/97 and following years a reduction of 20% on the car benefit-in-kind can be claimed if an employee:

- Spends 70% or more of working time away from his/her place of work.
- Travels more than 5,000 business miles per annum.
- Works 20 hours or more a week on average.

### Preferential Loans

Specified Rates		
	1998/99	1999/00
Home Loans	7%	6%
Other Loans	11%	10%

**Note:** Tax relief is available on the deemed interest paid on a home loan subject to the usual restrictions.

### Bus & Train Passes

From 6 April 1999, benefit-in-kind does not apply to the provision of a monthly or annual bus or train pass by an employer to an employee or director.

### Childcare Facilities

From 6 April 1999, the provision of free or subsidised childcare facilities by employers for the benefit of their employees is not subject to tax under the benefit-in-kind rules.



## Capital Gains Tax

Ordinary Rate	20%
Development Land (non-residential)	40%
Development Land (planning permission for residential development)	20%
CGT Personal Exemption	£1,000
See page 23 for CGT Indexation Factors	

## Capital Acquisitions Tax

Rates Benefits taken on or after 11 April 1994	
Threshold Amount	Nil
Next £10,000	20%
Next £30,000	30%
Balance	40%

The rate of gift tax is 75% of the inheritance tax rate.  
Small Gift Exemption - £1,000 for gifts taken on or after 1 January 1999.

## Corporation Tax

Standard Rate	to 31/12/98	32%
	from 1/1/99 - 31/12/99	28%
Reduced Rate (on first £50,000)	to 31/12/98	25%
(on first £100,000)	from 1/1/99 - 31/12/99	25%
Manufacturing Rate		10%
	<b>Trading Income</b>	<b>Non-Trading Income</b>
From 1/1/2000	24%	25%
From 1/1/2001	20%	25%
From 1/1/2002	16%	25%
From 1/1/2003	12.5%	25%

## Value Added Tax

Taxable Persons must register for VAT where the amount of their annual turnover (i.e. the amount of receipts excluding VAT) from the supplies of taxable goods and services exceeds or is likely to exceed the following limits:

- £40,000 in respect of the supply of goods
- £20,000 in respect of the supply of services

Farmers, sea fishermen and traders whose turnover is below these limits, are not generally obliged to register for VAT but may do so if they wish.

Certain other categories are also obliged to register for VAT e.g. persons who receive taxable services from abroad and foreign traders doing business in the State. Foreign traders must register irrespective of their level of turnover.

Rates of VAT	
Standard Rate	21%
Reduced Rates	12.5%, 4%, 0%

## Indexation Factors

For Capital Acquisitions Tax purposes, in respect of taxable gifts or inheritances taken in the following years, the index factors to be used are:

1990	1.04
1991	1.076
1992	1.109
1993	1.145
1994 (prior to 11 April)	1.160
<b>(To be applied to the threshold amount)</b>	
1994 (on or after 11 April)	1.160
1995	1.188
1996	1.217
1997	1.237
1998	1.256
1999	1.286
<b>(To be applied to the class threshold)</b>	

The indexed class thresholds since 1996 are:

Class	Relationship	1996	1997	1998	1999
A	for example: son/daughter	£182,550	£185,550	£188,400	£192,900
B	for example: parent/ niece/ nephew/brother/sister/grandchild	£24,340	£24,740	£25,120	£25,720
C	for example: stranger/ cousin	£12,170	£12,370	£12,560	£12,860

## Exception:

A parent qualifies for the Class A threshold where he/she takes an immediate absolute inheritance on the death of a child.

## Vehicle Registration Tax

Rates of VRT from 1 January 1999	
1400cc or less	22.5%
1401cc to 2000cc	25%
Over 2000cc	30%





## Stamp Duty Rates

### Conveyances/Transfers/Assignments of Lands, Buildings etc.

Aggregate Consideration	Rates of Duty Non-Residential	Rates of Duty Residential
Does not exceed £5,000	exempt	exempt
£5,001 - £10,000	1%	exempt
£10,001 - £15,000	2%	exempt
£15,001 - £25,000	3%	exempt
£25,001 - £50,000	4%	exempt
£50,001 - £60,000	5%	exempt
£60,001 - £100,000	6%	3%
£100,001 - £170,000	6%	4%
£170,001 - £250,000	6%	5%
£250,001 - £500,000	6%	7%
£500,000+	6%	9%

### Conveyances/Transfers of Stocks/Marketable Securities

Duty is 1% of the consideration paid for the shares/marketable securities.

### Gifts

Where property is transferred as a gift or for less than full value duty is charged on the market value of the property at the appropriate rate.

### Leases

Duty is payable on both the rent and the premium.

### Rent

Rent	Rate of Duty
Lease of a house or apartment for a term which is indefinite or does not exceed 35 years and where the rent does not exceed £6,000 p.a.	Exempt
In all other cases, where the lease is for a term:	
· which is indefinite or does not exceed 35 years	1% of the average annual rent
· which exceeds 35 years but does not exceed 100 years	6% of the average annual rent
· which exceeds 100 years	12% of the average annual rent

### Premium

The rates of duty are the same as those shown under conveyances/transfers/assignments of lands/buildings etc.

### Mortgages

Primary or Principal Security	Rate of Duty
Where the total amount secured:	
· does not exceed £20,000	Exempt
· exceeds £20,000	0.1% of the amount secured subject to a maximum of £500.

Equitable Mortgage or Transfer, Assignment or Disposition of a Mortgage:	Rate of Duty
Where the total amount secured:	
· does not exceed £20,000	Exempt
· exceeds £20,000	0.05% of the amount transferred, assigned or disposed subject to a maximum of £500.

**Note:** The % rates of duty were introduced by section 176 Finance Act 1999. Where the calculation results in an amount which is not a multiple of £1 the amount must be rounded up to the nearest £1.

### Main Exemptions/Reliefs

- Transfer of property between spouses - exempt. The exemption also applies to property transferred between divorced couples on foot of certain orders made by the Irish Courts.
- Intragroup transfers - exempt
- Company reconstructions and amalgamations - exempt
- Certain financial instruments - exempt
- Consanguinity relief - applies to transfers of land, buildings etc. to certain relatives, e.g. parent, grandparent, step-parent, child, brother, sister, half-brother/sister, aunt, uncle, niece, nephew. Half the normal rate of duty applies. Does not apply to leases.
- New houses - owner occupier - floor area certificate - exempt. Otherwise, duty is charged on site value or one quarter of total value of house including site, whichever is the greater, subject to clawback
- Charities - conveyance/transfer/lease of land - exempt
- Young trained farmer relief - reduction by two thirds of the duty otherwise payable
- Commercial woodlands - duty not chargeable on the value of the trees growing on the land.

## Probate Tax

Rate 2%

The exemption threshold for Probate Tax below which no tax is chargeable is £10,000, index-linked by reference to the Consumer Price index. The index factors and the exemption thresholds are as follows:

Year	Index Factor	Exemption Threshold (£)
1993	-	10,000
1994	1.015	10,150
1995	1.039	10,390
1996	1.065	10,650
1997	1.082	10,820
1998	1.098	10,980
1999	1.125	11,250



## Excise Duties

GOODS	RATES
<b>Still Wine and Made Wine</b> Not exceeding 5.5% volume Exceeding 5.5% but not exceeding 15% volume Exceeding 15% Volume	<b>Per Litre</b> £.7166 £2.1501 £3.1197
<b>Sparkling Wine, Sparkling Made Wine and Champagne</b> Not exceeding 5.5% volume Exceeding 5.5% volume	<b>Per Litre</b> £.7166 £4.3002
<b>Spirits</b>  Not exceeding 5.5%	<b>Per Litre of alcohol in Spirits</b> £21.75 £15.65
<b>Beer</b>	£15.65 per hectolitre per cent alcohol by volume
<b>Cigarettes</b>	£66.76 per thousand plus 17.45% of the retail price
<b>Cigars</b>	£101.334 per kilogram

Hydrocarbon Oils	Full Rate (per 1,000 Litres)	Amount Rebated (per 1,000 Litres)	Net Rate (per 1,000 Litres)
Mineral Hydrocarbon Light Oil (leaded)	£361.36	N/A	N/A
Mineral Hydrocarbon Light Oil (Superunleaded)	£361.36	£4.14	£357.22
Mineral Hydrocarbon Light Oil (Ordinary Unleaded)	£361.36	£66.92	£294.44
Hydrocarbon Oil Other Sorts	£256.14	N/A	N/A
Hydrocarbon Oil Other Sorts (Marked Gas Oil and Marked Kerosene)	£256.14	£218.84	£37.30
Fuel Oil	£256.14	£245.54	£10.60
Gaseous Hydrocarbons in Liquid Form	£56.75	N/A	N/A

## Revenue Website

### Information available on Revenue's Website ([www.revenue.ie](http://www.revenue.ie))

Information on the following topics is now shown on Revenue's website:

▼ Tax Information including information on:

- VAT (including an extensive listing which shows the rate of Value Added Tax applicable to over 2,500 goods and services is now available. The listing was last updated on 04/03/99)

- PAYE (including leaflets on the operation of PAYE in 1999)

- Guidance Notes to Legislation

- Statements of Practice

- Copies of Tax Briefing

- 1999 P35 on diskette software for downloading

▼ Freedom of Information including Section 16 Rules and Procedures Reference book and Precedents which we currently draw upon in making decisions

▼ Budget - Information on tax changes announced in the Budget

▼ Euro including downloadable Euro Ready Reckoner

▼ Tax Incentives

▼ Customs & Excise including details of Traveller Duty Free Allowances

▼ Vehicle Registration Tax

▼ Small Business Page (where all information that might be of interest to SME's has been brought together on one page)

▼ How to Contact Us - A list of frequently used addresses and telephone numbers and a list of e-mail addresses

▼ Quick Find Index - An alphabetical listing of the most frequently visited pages on our site

▼ Links - Links to other Government Departments, State Agencies and other Government' sites world wide.

A wide range of **information leaflets**, including Irish language versions of the most frequently requested leaflets and **tax forms**, can also be downloaded from the site.

The site is frequently updated and visitors are advised to view the "What's New" page for recent additions.

We would very much appreciate any observations on our web service and these can be e-mailed to [custserv@revenue.irg.gov.ie](mailto:custserv@revenue.irg.gov.ie)





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## Statements of Practice

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<b>1989</b> Income Tax Self Assessment - Reviews Income Tax Self Assessment - Tax Credits 1989/90	May 1989 May 1989	SP/06/89 SP/07/89
<b>1990</b> Capital Acquisitions - Tax Postponement of Tax and Registration of Charge Capital Acquisition Tax - Computation of Tax-Aggregation and Indexation Capital Acquisitions Tax - Section 60 Policies Taxation of Farmers and Landowners New Forest Premium Scheme Calculation of Limits for Retirement Annuity Relief and Annual Payments to "Descendants" Withholding Tax - Interim Refunds Deductible Tax (Input Credit) Live Horses Transition from Export Sales Relief or Shannon Exemption to Manufacturing Relief Company's Self Assessment Return of Directors' Details Manufacturing Relief Levy on Investments in Collective Investment Undertakings Stamp Duty on Purchase of New Residential Properties Agreements as to Payments of Stamp Duty on Instruments (composition agreements) Stamp Duty - Revised Stamping Procedures	May 1990 October 1990 October 1990 July 1990  October 1990 December 1990 August 1990 December 1990 March 1990 May 1990 September 1990 July 1990 August 1990 September 1990 November 1990	CAT/01/90 CAT/02/90 CAT/03/90 IT/01/90  IT/02/90 IT/03/90 VAT/02/90 VAT/03/90 CT/01/90 CT/02/90 CT/03/90 SD/01/90 SD/02/90 SD/03/90 SD/04/90
<b>1991</b> Automated Entry Processing for Imports/Exports Veterinary Services Removal/Relocation Expenses  Self-Assessment - Income Tax Payment of Preliminary Tax and Filing of Returns for Commencing Sources under Current Year Basis of Assessment Capital Acquisitions Tax Capital Acquisitions Tax - Section 60 Policies & Section 119 Policies Finance Act 1991 - Collection/Enforcement of Stamp Duty Tax Treatment of Payments under Swap Agreements	May 1991 December 1991 June 1991 April 1998 September 1991  February 1991 June 1991 August 1991 September 1991	VAT/02/91 VAT/03/91 IT/01/91 TB Issue 31 page 9 IT/02/91  CAT/01/91 CAT/02/91 SD/01/91 CT/01/91
<b>1992</b> Capital Acquisitions Tax Amnesty for Stamp Duties Use of Registered Post in Stamp Duty Stamp Duty on Mortgages and Further Advances Advertising Services Sports Facilities Agricultural Services VAT on Dances Application of Zero Rate to Sales and Deliveries of Goods to other EC states after 1/1/93 Electronic Invoicing (E.D.I.) Rates of VAT on food and drink from 1/1/92 Non Taxable Entities Acquiring Goods from other EC Member States VAT Treatment of Goods between EC Countries after 1/1/93 Addendum to (VAT/12/92) Intra-Community Goods Transport and Ancillary Services Recent Developments Amendments to Addendum (VAT/12/92) Intra-Community Goods Transport and Ancillary Service Exempt Persons acquiring Goods from other EC Member States Distance Sales in Single Market Postponed Accounting and Intra-Community Acquisitions Money Received Basis of Accounting Third Party Returns Return of Certain Information Preparation of Accounts for Revenue Purposes	January 1992 January 1992 March 1992 June 1992 June 1992 July 1992 July 1992 July 1992  October 1992 October 1992 October 1992 October 1992 October 1992 April 1993  June 1996  November 1992 November 1992 November 1992 November 1992 October 1992 October 1992	CAT/01/92 SD/01/92 SD/02/92 SD/03/92 VAT/03/92 VAT/04/92 VAT/05/92 VAT/06/92  VAT/08/92 VAT/09/92 VAT/10/92 VAT/11/92 VAT/12/92 VAT/12/92  VAT/12/92  VAT/13/92 VAT/14/92 VAT/15/92 VAT/16/92 IT/01/92 IT/02/92



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Title	Date	Number
<b>1993</b> Surcharge and other Penalties or Restrictions for Late Submission of Tax Returns Finance Act 1992 and Directors Capital Acquisitions Tax Zero-Rating of Goods and Services in accordance with Section 13A of the VAT Act Flat-Rate Farmers and the Single Market Payment of VAT on Alcohol Products at time of payment of Excise Duty Guidelines for Practitioners on making enquiries to Revenue Offices	January 1993 January 1993 January 1993 January 1993 July 1993 July 1993 October 1993	GEN/01/93 IT/01/93 CAT/01/93 VAT/01/93 VAT/02/93 VAT/03/93 Information Leaflet TB Issue 12
<b>1994</b> Capital Acquisitions Tax Stamp Duty on Instruments used in the Insurance Industry Repayments to Unregistered Persons VAT and Gifts 4th Schedule Services VAT Treatment of Second Hand Goods(The Margin Scheme)	January 1994 July 1995 July 1995 December 1994	CAT/01/94 SD/01/94 VAT/02/94 VAT/03/94 VAT/05/94 Information Leaflet
<b>1995</b> Capital Acquisitions Tax Professional Services Withholding Tax Golf and other Sporting Activities VAT treatment of Second-Hand Vehicles	January 1995 September 1995 December 1995 October 1995	CAT/01/95 IT/01/95 VAT/01/95 Information Leaflet
<b>1996</b> Capital Acquisitions Tax Exempt New Houses	January 1996 June 1996	CAT/01/96 SD/01/96
<b>1997</b> Repayment of Vehicle Registration Tax in respect of vehicles acquired for leasing or hiring or providing instruction in the driving of vehicles Capital Acquisitions Tax Horticultural Retailers	November 1997 January 1997 August 1997	VRT 1/97 CAT/01/97 VAT/01/97
<b>1998</b> Capital Acquisitions Tax Repayment of Vehicle Registration Tax in respect of motor vehicles used solely for hiring to others under short-term self-drive contracts Tax-Free Purchases for non-EU Tourists Value-Added Tax and Footwear Value-Added Tax Printing and Printed Matter VAT on Property Claims for repayment of VAT arising out of the Supreme Court judgement in the case of Erin Executor and Trustee Company Limited, for the periods prior to 27 March 1998 VAT treatment of post-letting expenses incurred on or after 27 March 1998 VAT treatment of Auctioneers and Auction and Agency sales European Court of Justice (ECJ) Judgements in relation to the VAT Treatment of Promotional Schemes VAT on Telecommunications Services Changeover to the Euro - Stamp Duties, Capital Acquisitions Tax, Residential Property Tax Changeover to the Euro - Composition Duties and Levies	February 1998 April 1998 April 1998 April 1998 April 1998 March 1999 May 1998 August 1998 November 1998 January 1998 November 1998 December 1998 December 1998	CAT/01/98 VRT 1/98 Information Leaflet Information Leaflet 1 Information Leaflet 2 Tax Briefing 35 page 32 Information Leaflet 3 Information Leaflet 4 Information Leaflet 5/98 Information Leaflet 6 Information Leaflet 7 Information Leaflet Information Leaflet
<b>1999</b> Capital Acquisitions Tax Preliminary Tax - Income Tax Payment by Direct Debit CREST Information Leaflet VAT - VAT treatment of Foreign Firms doing business in Ireland Revenue Powers (Finance Act 1999) Revenue Internal Review Procedures - Audit and Use of Powers	February 1999 March 1999 May 1999 May 1999 May 1999 May 1999	CAT/01/99 CG/1/99 Information Leaflet Information Leaflet 1/99 SP - GEN/1/99 SP - GEN/2/99



## Revenue Information Leaflets & Guides

Income Tax			
Reference		Title	Latest Issue Date
IT	1	Allowances, Reliefs & Tax Rates	March 1999
IT	2	Taxation of Married Persons	August 1997
IT	3	Tax Free Allowances	July 1996
IT	4	Understanding PAYE Tax Tables	February 1998
IT	6	Medical Expenses Relief	April 1999
IT	7	Covenants to Individuals	September 1996
IT	8	Tax Exemption & Marginal Relief	February 1998
IT	9	One Parent Family Allowance	June 1995
IT	10	Guide to Self-Assessment for the Self-Employed	December 1995
IT	11	Employees Guide to PAYE	October 1996
IT	12	Disabled Persons & Income Tax	June 1995
IT	13	Personal Injury Compensation Payments	May 1997
IT	14	New Pension Options -For the Self-Employed and Directors of Family Companies	May 1999
IT	15	The Seed Capital Scheme: Tax Refunds for New Enterprises	February 1999
IT	16	Third Party Returns (Automatic Return of Certain Information)	August 1993
IT	17	Special Savings Accounts and other Special Investment Products	July 1998
IT	18	Incapacitated Child Allowance	September 1995
IT	19	Professional Services Withholding Tax (PSWT)	October 1998
IT	20	Benefits from Employments	August 1996
IT	21	Lump Sum Payments on Redundancy / Retirement	October 1997
IT	22	Taxation of Disability and Short-Term Occupational Injury Benefits	June 1997
IT	23	Main Features of Income Tax Self-Assessment	August 1996
IT	24	Taxation of Unemployment Benefit	June 1997
IT	25	Employees and Contractors in the Construction Industry	June 1996
IT	26	Urban Renewal Relief	March 1996
IT	27	Tax Relief on Service Charges	August 1995
IT	28	Tax Relief for Designated Third World Charities	December 1996
IT	29	Tax Reliefs for Renewal and Improvement of Certain Resort Areas	February 1996
IT	30	Relief for Expenditure on Approved Buildings and Gardens in the State	February 1998
IT	31	Tax Relief for Tuition Fees Paid to Approved Colleges	April 1998
IT	32	Revenue Audit - Guide for Small Business	June 1996
IT	33	Tax Relief for Home Alarms	May 1997
IT	35	Blind Persons Allowances & Reliefs - large print	May 1998
IT	45	Allowances for Over 65's	May 1998
IT	46	Dependent Relative Allowance	March 1997
IT	47	Incapacitated Person - Allowance for Employing a Carer	March 1997
IT	48	Starting in Business - A Revenue Guide	December 1996
IT	49	VAT for Small Business - A Revenue Guide	December 1996
IT	50	PAYE / PRSI for Small Employers - A Revenue Guide	December 1996
IT	51	Employees' Motoring Expenses	February 1997
IT	52	Taxation Treatment of Finance Leases	April 1997
IT	53	Domestic Employer Scheme	May 1997
IT	54	Employees' Subsistence Expenses	October 1997
IT	55	The Business Expansion Scheme: Relief for Investment in Corporate Trades	February 1999
IT	57	Relief for Investment in Films	March 1998
IT	58	Revenue Job Assist - Information for Employees	April 1998
IT	59	Revenue Job Assist - Information for Employers	April 1998
IT	60	Home Loan Interest Relief	September 1998
IT	61	A Revenue Guide to Professional Services	October 1998
		Withholding Tax (PSWT) for Accountable Persons and Specified Persons	
IT	62	A Guide to Profit Sharing Schemes	October 1998
IT	62	RCT - Guide for Principal Contractors	January 1999
IT	64	RCT - Guide for Sub-Contractors	January 1999
		Employed or Self-Employed - A Guide for Tax and Social Insurance	September 1998
		Code of Practice for Revenue Auditors	November 1998
		Employer's Guide to PAYE	March 1994

Capital Gains Tax			
Reference		Title	Latest Issue Date
CGT	1	Guide to Capital Gains Tax	July 1994
CGT	2	Capital Gains Tax Self-Assessment	July 1994
CGT	3	Roll-over Relief for Individuals on disposal of certain Shares	December 1996



## Revenue Information Leaflets & Guides

### Artists Exemption

Reference	Title	Latest Issue Date
	Artist Exemption - Information Booklet Artist Exemption - Claim Forms 1, 2 & 3	March 1999

### Capital Taxes

Reference	Title	Latest Issue Date
CAT 1	Gift Tax	1994
CAT 2	Inheritance Tax	1994
CAT 3	Probate Tax	1994
CAT 4	Capital Acquisitions Tax Business Relief	1994
CAT 5	Agriculture Relief - 1997 Finance Act	1995
CAT 6	Capital Acquisitions Tax Review and Appeal Procedures	May 1996
CAT 7	Capital Acquisitions Tax Elderly Brother/Sister Residence Relief	July 1996
CAT 8	Capital Acquisitions Tax Heritage Property Relief	August 1996
CAT 9	Tax Reliefs for Business - A Revenue Guide to Recent Developments	December 1996
IT 38	Gift / Inheritance Tax - Self-Assessment Return	
IT 39	Gift / Inheritance Tax - A Guide to completing the Self Assessment Return ( Form IT 38 )	March 1996
IT 41	Application for Agricultural Relief	
IT 42	Application for Favourite Nephew Relief	
IT 5	Application for Business Relief	

### Charities

Reference	Title	Latest Issue Date
CHY 1	Applying for Relief from tax on the Income and Property of Charities	October 1996
CHY 2	Applying for Relief from Income Tax and Corporation Tax for Certain Sporting Bodies	October 1996
CHY 3	Tax Relief for Covenantors (for teaching the Natural Sciences)	February 1996
CHY 4	Tax Relief for Covenantors (for teaching the Natural Sciences)	February 1996
CHY 5	Tax Relief for Covenantors (for the Conduct of Research)	February 1996
CHY 6	Tax Relief for Covenantors (for the Conduct of Research)	February 1996
CHY 7	Trading by Charities - Exemption from Tax	October 1996
CHY 8	Scheme of Tax Relief for Corporate Donations to Eligible Charities	April 1998

### Collector-General

Reference	Title	Latest Issue Date
CG 1	Tax Clearance Scheme	January 1997
CG 2	Due Dates Payments and Returns	January 1997
CG 3	Payments to the Collector-General	January 1997
CG 4	Change of Address	January 1997
CG 5	VAT Claims and Payments	January 1997
CG 6	P35 - End of Year Returns	January 1997
CG 7	Direct Debit - PAYE/PRSI & VAT	November 1998
CG 8	Direct Debit - PAYE/PRSI & VAT for seasonal business	November 1998
CG 9	Direct Debit - Preliminary Tax	March 1999



## Revenue Information Leaflets & Guides

Customs & Excise			
Reference		Title	Latest Issue Date
C&E	2	Person Transferring Residence to Ireland	
C&E	4	Duty/Tax Free Allowances for Travellers	September 1996
C&E	5	Appeal Procedures relating to Customs Matters	January 1996
C&E	6	Appeals Procedures relating to Payment of Excise Duty	January 1996
C&E	7	Paperless Declaration (Customs AEP System)	March 1996
		Tax Free Purchases for non-EU Tourists	April 1998
		Guide to Customs & Excise - Import & Export	September 1997
TCU	1	Binding Tariff Information (BTI)	January 1996
CEPU	1	Binding Origin Information (BOI)	January 1997
		Inward Processing - Guidelines for Traders	1997
		Outward Processing - Guidelines for Traders	1997
		Processing under Customs Control - Guidelines for Traders	1997
PN	1874	A Guide to Customs Audit	May 1997
PN	1877	Excise: Tax Warehouse and Duty Suspension	November 1998

Euro			
Reference		Title	Latest Issue Date
		Preparing for the Euro	April 1997
		Euro Business Link - Planning for the Euro	November 1997
		Euro Business Link - Changeover to the Euro	July 1998
		Revenue and the Euro - A Business Guide	November 1998
		Electing to switch your Revenue affairs to Euro	November 1998

Residential Property Tax			
Reference		Title	Latest Issue Date
RP	1	Residential Property Tax Self-Assessment Return	
RP	2	Notes on Residential Property Tax	August 1996
RP	3	Residential Property Tax Help Leaflet	
RP	4	Residential Property Tax - Review and Appeals Procedures	May 1996
RP	5	Residential Property Tax Certificate of Clearance	August 1996

Stamp Duty			
Reference		Title	Latest Issue Date
SD	1	Stamp Duty	September 1993
SD	2	Stamp Duty Relief on Transfers of Land to Young Trained Farmers	February 1994
SD	3	Stamp Duty - Review and Appeal Procedures	May 1996
SD	4	Stamp Duty - Conveyances and Leases of Residential Property	May 1998

VAT			
Reference		Title	Latest Issue Date
Leaflet	2	Guide to Value-Added Tax VAT Property Transactions VAT on Property Finance Act 1997 Changes - A Revenue Guide	1994 July 1980 August 1997



## Revenue Information Leaflets & Guides

### Vehicle Registration Tax

Reference		Title	Latest Issue Date
VRT	1	Vehicle Registration Tax	January 1999
VRT	2	Temporary Exemptions	July 1998
VRT	3	Tax Relief on Transfer of Residence	February 1998
VRT	4	Tax Relief on Transfer of Residence (Duty Free Cars)	June 1998
Public Notice	1775	Tax Relief on Transfer of Business Activity	January 1993
Public Notice	1837	Tax Relief on a vehicle acquired on Inheritance	January 1993
Public Notice	1851A	Tax Relief for Disabled Drivers	December 1994
Public Notice	1851B	Tax Relief for Disabled Passengers	December 1994
Public Notice	1851C	Tax Relief for Organisations representing the Disabled	December 1994
		Format of Vehicle Registration Plates	March 1998
		ZZ System of Temporary Registration in Ireland	June 1998
		Vehicle Registration Tax Trader Guide	February 1998

### Other Leaflets

Reference		Title	Latest Issue Date
REV	1	What to do about tax when someone dies	May 1997
RES	1	Explanatory leaflet on the legislative provisions relating to the residence in Ireland of individuals for tax purposes	Nov 1998
CCD	1	Companies Capital Duty	December 1997
CS	1	Code of Practice - For the delivery of service to the customers of the Revenue Commissioners	May 1997
CS	2	Customer Service - Comment Card	May 1997
CS	3	How to complain to Revenue	January 1998
		Customer Service Standards	January 1998
HET	1	Relief for Donations of Heritage Items	January 1998





## Conversion Rates

## Foreign Currencies

Average Market Mid-Closing Exchange Rates v. Irish Pound as supplied by the Central Bank

	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99
<b>U S Dollar</b>	1.6771	1.441	1.5171	1.6048	1.6051	1.4611	1.4376
<b>Sterling</b>	0.996	0.9576	0.9746	1.0263	1.0116	0.8902	0.8695
<b>Deutschmark</b>	2.6122	2.4134	2.3623	2.2973	2.4923	2.5926	2.4998
<b>French Franc</b>	8.8474	8.2717	8.1325	7.9607	8.438	8.7124	8.3822
<b>Dutch Guilder</b>	2.9406	2.7091	2.6488	2.5724	2.7955	2.9199	2.8176
<b>Belgian Franc</b>	53.79	50.46	48.64	47.23	51.34	53.50	51.56
<b>Danish Krone</b>	10.0743	9.4937	9.2952	8.9241	9.5694	9.8743	9.5145
<b>Italian Lira</b>	2189.19	2311.51	2427.69	2583.78	2500.8	2544.55	2470.46
<b>Greek Drachma</b>	331.94	340.77	361.74	374.84	393.84	411.41	421.92
<b>Spanish Peseta</b>	176.76	192.91	198.86	197.23	209.95	219.12	212.430
<b>Portuguese Escudo</b>	229.06	241.01	243.05	240.24	253.21	263.41	256.15
<b>Japanese Yen</b>	208.84	155.22	150.44	155.19	180.92	179.24	183.68
<b>Swiss Franc</b>	2.3647	2.1086	1.9884	1.8776	2.0844	2.1348	2.0634
<b>Swedish Krona</b>	10.3668	11.3854	11.4479	11.2042	11.0045	11.3911	11.4331
<b>Norwegian Krone</b>	10.601	10.3968	10.33	10.1331	10.4499	10.6821	10.8999
<b>Finnish Markka</b>	8.0209	8.1706	7.5123	6.9929	7.5312	7.7961	7.5997
<b>Austrian Schilling</b>	18.39	16.98	16.62	16.16	17.54	18.24	17.59
<b>Hong Kong Dollar</b>	12.9714	11.1441	11.7282	12.4129	12.4186	11.3127	NONE
<b>Canadian Dollar</b>	2.0612	1.8884	2.0967	2.1864	2.1847	2.0481	2.1643
<b>Australian Dollar</b>	2.3364	2.1075	2.045	2.159	2.0358	2.0461	2.3176
<b>ECU</b>	1.3105	1.25	1.2419	1.2439	1.3048	1.3175	ceased
<b>E.E.R. Index</b>	69.69	65.12	65.65	67.4	69.01	65.59	ceased

**NOTE:** For the purposes of conversion you should **divide** the foreign income figure by the above exchange rate to arrive at the IR£ equivalent.

### Calculation of rates as advised by Central Bank:

Following the introduction of the euro, the exchange rate for the participating currencies (Irish Pound, Deutschmark, French Franc, Dutch Guilder, Belgian/Luxembourg Franc, Italian Lira, Spanish Peseta, Portuguese Escudo, Finnish Markka and Austrian Schilling) against each other were irrevocably fixed. Fiscal year averages for the participating currencies were calculated using the following exchange rates:

- For the period 6 April to 31 December 1998: Market mid closing rate against the Irish Pound.
- For the period 1 January 1999 to 5 April 1999: A fixed bilateral rate for each currency against the Irish pound, calculated by dividing its irrevocable conversion rate against the euro by the irrevocable conversion rate for the Irish Pound against the euro (0.787564).



## Conversion Rates

### Foreign Currencies (continued)

The chart opposite shows the average market exchange rates supplied by the Central Bank for the year ended 5 April 1999. The rates applied commercially to private customers by the associated banks may differ depending on individual circumstances.

On making a return of foreign income to the Inspector of Taxes, the taxpayer should in strictness, use the actual rate of exchange obtained by him/her in respect of the foreign currency. Alternatively the average rates of exchange may be used.

Whichever method of conversion is used by the taxpayer in making his/her returns it should be used on a consistent basis.

### Lloyds Conversion Rates

#### Years ended 31 December 1994 to 31 December 1997:

For members of Lloyds resident in the Republic of Ireland, in respect of accounts closed in the calendar years 1994 to 1997, the conversion of sterling to IR£'s should be calculated by reference to the sterling commercial selling rate on the last market day of the calendar year in which the account is closed. Rate for year ended 31 December:

1994	Stg £1 =	IR	£0.9995
1995	Stg £1 =	IR	£0.9687
1996	Stg £1 =	IR	£0.9926
1997	Stg £1 =	IR	£1.1416

#### Years ended 31 December 1998 and later:

For accounts closed in the calendar year 1998 and later, the conversion of sterling to IR£'s should be calculated by reference to the sterling mid closing exchange rate as supplied by the Central Bank.

1998	Stg £1 =	IR	£1.1164
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## Double Taxation Treaties entered into

COUNTRY	DATE OF SIGNING	DATE OF RATIFICATION	DATE OF ENTRY INTO EFFECT			
			Income Tax	Corporation Tax	Capital Gains Tax	S.I. No.
AUSTRALIA	31 May 1983	21 Dec 1983	06 Apr 1984	01 Jan 1984	06 Apr 1984	406 of 1983
AUSTRIA	24 May 1966	05 Jan 1968	06 Apr 1964	* 01 Apr 1964		250 of 1967
AUSTRIAN PROT.	19 Jun 1987	09 Dec 1988	06 Apr 1976	01 Jan 1974	06 Apr 1974	29 of 1988
BELGIUM	24 Jun 1970	31 Dec 1973	06 Apr 1973	* 01 Apr 1973		66 of 1973
CANADA	23 Nov 1966	06 Dec 1967	06 Apr 1968	* 01 Jan 1968		212 of 1967
CYPRUS	24 Sep 1968	04 Dec 1970	06 Apr 1962	* 01 Apr 1962		79 of 1970
CZECH REPUBLIC	14 Nov 1995	21 Apr 1996	06 Apr 1997	01 Jan 1997	06 Apr 1997	321 of 1995
DENMARK	26 Mar 1993	08 Oct 1993	06 Apr 1994	01 Jan 1994	06 Apr 1994	286 of 1993
ESTONIA	16 Dec 1997	23 Dec 1998	06 Apr 1999	01 Jan 1999	06 Apr 1999	496 of 1998
FINLAND	27 Mar 1992	26 Nov 1993	06 Apr 1990	01 Jan 1990	06 Apr 1990	289 of 1993
FRANCE	21 Mar 1968	15 Jun 1971	06 Apr 1966	* 01 Apr 1966		162 of 1970
GERMANY	17 Oct 1962	02 Apr 1964	06 Apr 1959	* 01 Apr 1959		212 of 1962
HUNGARY	25 Apr 1995	05 Dec 1996	06 Apr 1997	01 Jan 1997	06 Apr 1997	301 of 1995
ITALY	11 Jun 1971	14 Feb 1975	06 Apr 1967	* 01 Apr 1967		64 of 1973
ISRAEL	20 Nov 1995	24 Dec 1995	06 Apr 1996	01 Jan 1996	06 Apr 1996	323 of 1995
JAPAN	18 Jan 1974	04 Nov 1974	06 Apr 1974	* 01 April 1974		259 of 1974
KOREA (REP. OF)	18 Jul 1990	27 Nov 1991	06 Apr 1992	01 Jan 1992	06 Apr 1992	290 of 1991
LATVIA	13 Nov 1997	28 Jan 1998	06 Apr 1999	01 Jan 1999	06 Apr 1999	504 of 1997
LITHUANIA	18 Nov 1997	09 Feb 1998	06 Apr 1999	01 Jan 1999	06 Apr 1999	503 of 1997
LUXEMBOURG	14 Jan 1972	25 Feb 1975	06 Apr 1968	* 01 Apr 1968		65 of 1973
MEXICO	22 Oct 1998	31 Dec 1998	06 Apr 1999	01 Jan 1999	06 Apr 1999	497 of 1998
NETHERLANDS	11 Feb 1969	12 May 1970	06 Apr 1965	* 01 Apr 1965		22 of 1970
NEW ZEALAND	19 Sep 1986	26 Sep 1988	06 Apr 1989	01 Jan 1989	06 Apr 1989	30 of 1988
NORWAY	21 Oct 1969	21 Aug 1970	06 Apr 1967	* 01 Apr 1967		80 of 1970
PAKISTAN	13 Apr 1973	20 Dec 1974	06 Apr 1968	* 01 Apr 1968		260 of 1974
POLAND	13 Nov 1995	22 Dec 1995	06 Apr 1996	01 Jan 1996	06 Apr 1996	322 of 1995
PORTUGAL	01 Jun 1993	11 Jul 1994	06 Apr 1995	01 Jan 1995	06 Apr 1995	102 of 1994
RUSSIA	29 Apr 1994	07 Jul 1995	06 Apr 1996	01 Jan 1996	06 Apr 1996	428 of 1994
SOUTH AFRICA	07 Oct 1997	05 Dec 1997	06 Apr 1998	01 Jan 1998	06 Apr 1998	478 of 1997
SPAIN	10 Feb 1994	21 Nov 1994	06 Apr 1995	01 Jan 1995	06 Apr 1995	308 of 1994
SWEDEN	08 Oct 1986	05 Apr 1988	06 Apr 1988	01 Jan 1989	06 Apr 1988	348 of 1987
SWEDISH PROT.	01 Jul 1993	21 Dec 1993	06 Apr 1994	20 Jan 1994	20 Jan 1994	398 of 1993
SWITZERLAND	08 Nov 1966	16 Feb 1968	06 Apr 1965	* 01 Apr 1965		240 of 1967
SWISS PROT.	24 Oct 1980	25 Apr 1984	06 Apr 1976	01 Jan 1974	06 Apr 1974	76 of 1984
UNITED KINGDOM	02 Jun 1976	23 Dec 1976	06 Apr 1976	01 Jan 1974	06 Apr 1976	319 of 1976
UK PROTOCOL	07 Nov 1994	21 Sep 1995	06 Apr 1994	01 Apr 1994		209 of 1995
UK PROTOCOL	04 Nov 1998	23 Dec 1998	06 Apr 1999	01 Jan 1999	06 Apr 1999	494 of 1998
UNITED STATES	28 Jul 1997	17 Dec 1997	06 Apr 1998	01 Jan 1998	06 Apr 1998	477 of 1997
ZAMBIA	29 Mar 1971	31 Jul 1973	06 Apr 1967	* 01 Apr 1967 * Corporation Profits Tax		130 of 1973
USSR	17 Dec 1986	23 Dec 1987	Air Transport Agreement			349 of 1987

## Update on Tax Treaties

### Treaties where texts are agreed and which are being processed towards signature and ratification:

China  
Slovak Republic  
Romania  
Egypt

### Treaties already signed and awaiting ratification:

Malaysia (ratified by Ireland in 1998 ratification by Malaysia is expected during 1999).

### Treaties under negotiation:

Greece & India (while negotiations are at an advanced stage there is, currently, no indication when either of these treaties will be concluded).

### New treaty negotiations commencing during 1999:

Turkey: Plans to commence negotiations in late July.

Bulgaria and Ukraine: Not yet confirmed.

### Copies of existing Double Taxation Agreements may be purchased from:

*Government Publications Sales Office,  
Sun Alliance House,  
Molesworth Street,  
Dublin 2.*

**Telephone: 01 - 661 3111**

**Fax: 01 - 475 2760**



## Capital Gains Tax

## Multipliers

Year Expenditure Incurred	Capital Gains Tax Multiplier for Disposal in year ended 5 April									
	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
1974/75	5.221	5.355	5.552	5.656	5.754	5.899	6.017	6.112	6.215	6.313
1975/76	4.217	4.326	4.484	4.568	4.647	4.764	4.860	4.936	5.020	5.099
1976/77	3.633	3.726	3.863	3.935	4.003	4.104	4.187	4.253	4.325	4.393
1977/78	3.114	3.194	3.312	3.373	3.432	3.518	3.589	3.646	3.707	3.766
1978/79	2.877	2.951	3.059	3.117	3.171	3.250	3.316	3.368	3.425	3.479
1979/80	2.596	2.663	2.760	2.812	2.861	2.933	2.992	3.039	3.090	3.139
1980/81	2.247	2.305	2.390	2.434	2.477	2.539	2.590	2.631	2.675	2.718
1981/82	1.857	1.905	1.975	2.012	2.047	2.099	2.141	2.174	2.211	2.246
1982/83	1.563	1.603	1.662	1.693	1.722	1.765	1.801	1.829	1.860	1.890
1983/84	1.390	1.425	1.478	1.505	1.531	1.570	1.601	1.627	1.654	1.680
1984/85	1.261	1.294	1.341	1.366	1.390	1.425	1.454	1.477	1.502	1.525
1985/86	1.188	1.218	1.263	1.287	1.309	1.342	1.369	1.390	1.414	1.436
1986/87	1.136	1.165	1.208	1.230	1.252	1.283	1.309	1.330	1.352	1.373
1987/88	1.098	1.126	1.168	1.190	1.210	1.241	1.266	1.285	1.307	1.328
1988/89	1.077	1.105	1.146	1.167	1.187	1.217	1.242	1.261	1.282	1.303
1989/90	1.043	1.070	1.109	1.130	1.149	1.178	1.202	1.221	1.241	1.261
1990/91	-	1.026	1.064	1.084	1.102	1.130	1.153	1.171	1.191	1.210
1991/92	-	-	1.037	1.056	1.075	1.102	1.124	1.142	1.161	1.179
1992/93	-	-	-	1.019	1.037	1.063	1.084	1.101	1.120	1.138
1993/94	-	-	-	-	1.018	1.043	1.064	1.081	1.099	1.117
1994/95	-	-	-	-	-	1.026	1.046	1.063	1.081	1.098
1995/96	-	-	-	-	-	-	1.021	1.037	1.054	1.071
1996/97	-	-	-	-	-	-	-	1.016	1.033	1.050
1997/98	-	-	-	-	-	-	-	-	1.017	1.033
1998/99	-	-	-	-	-	-	-	-	-	1.016

**NOTE :** The year 1974/75 means the year commencing on 6 April 1974 and ending on 5 April 1975. Other years are described similarly.

No indexation is available for expenditure made within 12 months prior to the date of disposal.



# Schedule E Expenses

1998/99

	1998/99
<b>Agricultural Advisers (employed by Teagasc)</b>	400
<b>Archaeologists: (Civil Service)</b>	100
<b>Architects employed by</b>	
(a) Civil Service	100
(b) Local Authorities	100
<b>Airline Cabin Crews</b>	41
<b>Bar trade: Employees</b>	68
<b>Building Industry</b>	
Bricklayer	115
Fitter mechanic, plasterer	80
Electrician	120
Mason, roofer slater, tiler, floor layer, stone cutter	75
Driver, scaffolder, sheet, steel erector	40
Professionals: engineers, surveyors, etc.	25
General operatives (labourers etc. incl. Public Sector)	71
<b>Bus, rail and road operatives in</b>	
Bus Atha Cliath, Bus Eireann and Iarnod Eireann	65
<b>Cardiac Technicians</b>	
Female	166
Male	83
<b>Carpentry and joinery trades</b>	
Cabinet makers, Carpenters, Joiners	140
Painters, Polishers, Upholsterers, Wood Cutting Machinists	90
<b>Civil Service</b>	
Architectural Technologists & Assistants	100
Clerks of Works (incl. Senior and District Inspectors)	85
Engineering Technicians for Archaeologists,	100
Architects, Engineers and Surveyors	
<b>Clergymen (Church of Ireland)</b>	100
<b>Consultants (hospital)</b>	420
<b>Cosmetologists</b>	
Obligated to supply and launder their own white uniforms	125
<b>Dentists in employment</b>	180
<b>Dockers</b>	53
<b>Doctors (hospital, not including consultants)</b>	420
Note: Deduction includes subscription to the Irish Medical Council.	
<b>Draughtsmen (Local Authority)</b>	98
<b>Engineers employed by:</b>	
(a) Civil Service	100
(b) Local Authorities	100
(c) Bord Telecom, Coillte, OPW	100
<b>Engineering Industry [and Electrical Industry from 1997/98]</b>	
Skilled workers who bear the full cost of own tools and overalls	175
Semi-skilled workers who bear the full cost of own tools and overalls	135
All unskilled workers and skilled or semi-skilled workers who do not bear the full cost of own tools and overalls	115
<b>Firemen: Full-time</b>	107
<b>Firemen: Part-time</b>	225
<b>Fishermen in Employment</b>	250
<b>Foresters employed by Coillte .</b>	90
<b>Grooms (Racehorse Training)</b>	150
<b>Hospitals: Domestic Staff:</b>	
To include general operatives, porters, drivers, drivers, attendants, domestics, laundry operatives, cooks, catering supervisors, waitresses, catering staff, kitchen porters	
(a) who are responsible for providing and laundering their own uniforms	200
(b) who are obliged to launder the uniforms supplied	100
(c) whose uniforms are supplied and laundered free	50
<b>Hotel Industry</b>	
Head hall porter	70
Hall porter	50
Head waiter	100
Waiter	75
Waitress	50
Chef	75
Manager	150
Assistant Manager	100
Trainee Manager	60
Kitchen Porter	15



## Schedule E Expenses

1998/99

	1998/99
<b>Journalists</b>	
Journalists, including those in public relations area of journalism	300
Journalists who receive expense allowances from their employers	120
<b>Local Authorities</b>	
Executive Chemists	90
Parks Superintendents	30
Town Planners	90
<b>Motor repair and motor assembly trades</b>	
Assembly workers, greasers, storemen and general workers	
(a) who bear the full cost of own tools and overalls	38
(b) who do not bear the full cost of own tools and overalls	30
Fitters and mechanics	
(a) who bear the full cost of own tools and overalls	61
(b) who do not bear the full cost of own tools and overalls	30
Panel Beaters (See Panel Beaters/Sheet Metal Workers)	
<b>Nurses:</b>	
(a) where obliged to supply and launder their own uniforms	450
(b) where obliged to supply their own uniforms but laundered free	390
(c) where obliged to launder the uniforms supplied	220
(d) where uniforms are supplied and laundered by hospital	160
<b>Nurses:</b> Short Term Contracts through an Agency. Additional amount due	50
<b>Nursing Assistants (including attendants, orderlies and nurses' aids)</b>	
(a) where obliged to supply and launder their own uniforms	300
(b) where obliged to supply their own uniforms but laundered free	250
(c) where obliged to launder the uniforms supplied	130
(d) where uniforms are supplied and laundered by hospital	50
<b>Occupational Therapists</b>	
(a) where obliged to supply and launder their own uniforms	170
(b) where obliged to supply their own uniforms but laundered free	120
(c) where uniforms are supplied and laundered by hospital	40
<b>Panel Beaters / Sheet metal Workers</b>	
(a) Who bear full cost of own tools and overalls	60
(b) Who do not bear full cost of own tools and overalls	30
<b>Pharmacists</b>	100
<b>Physiotherapists</b>	
(a) where obliged to supply and launder their own uniforms	300
(b) where obliged to supply their own uniforms but laundered free	250
(c) where uniforms are supplied and laundered by hospital	50
<b>Pilots (Airline Pilots Association)</b>	120
<b>Plumbing trades</b>	
Plumber (non-welder)	130
Plumber-welder	150
Pipe fitter-welder	150
<b>Printing Bookbinding and allied trades</b>	
Bookbinders (Hand)	80
Bookbinders (Others)	70
Compositors, linotype and monotype operators	80
Copy Holders, photo lithographers, photo engravers and workers in T and E section of newspapers	75
Monotype caster attendants, stereotypes and machine minders	90
Readers and revisers	65
Rotary machine minders and assistants	100
Others (e.g. cutters, dispatchers, rulers, warehousemen)	70
<b>Radiographers</b>	
(a) where obliged to supply and launder their own white uniforms	179
(b) where obliged to supply their own white uniforms but laundered free	105
(c) where white uniforms are supplied and laundered by hospital	53
<b>Respiratory &amp; Pulmonary Function Technicians</b>	150





## Schedule E Expenses

1998/99

	1998/99
<b>Shipping</b>	
<b>British Merchant Navy</b>	
Master, Chief Officer, Chief Engineer, Chief-Steward and other	
Officers including: Pursers	249
Assistant Steward	191
Carpenter	152
Other Ranks	115
<b>Mercantile Marine Officers and Crew of Irish Ships</b>	
Master	76
Chief Officer, Chief Engineer, Radio Officer	69
Other Officers, including Pursers	56
Chief Steward	56
Assistant Steward	42
Carpenter (to include tools)	42
Other Ranks, including boys	28
<b>Shop Assistants</b>	
(including supermarket staff, general shop workers, drapery and footwear assistants)	65
<b>Surveyors employed by:</b>	
Local Authorities	100
Civil Service	100
Coillte	100
<b>Teachers</b>	
Teachers [excluding guidance counsellors, third-level academic staff and physical education teachers]	
School principals	350
Other teachers	295
Part-time teacher (on full hours)	295
Part-time (not on full hours)	160
<b>Guidance Counsellors</b>	
(a) employed full-time in second level schools	295
(b) engaged mainly in teaching general subjects but also doing part-time guidance counselling (additional allowance)	75
<b>Third level academic staff</b>	
Professor, Heads of Schools/Departments	350
Senior lecturer	295
College lecturer	295
Assistant lecturer	295
Part-time lecturer (on full hours)	295
Part-time lecturer (not on full hours)	160
<b>Physical education teachers</b>	
(a) fully engaged in teaching P.E.	295
(b) engaged mainly in teaching general subjects but also doing part-time P.E. (additional allowance)	75
* Expenses deductions to be apportioned on a time basis amount	
<b>Veterinary Surgeons</b>	250

## Authorised Health Insurers

List

**List of Authorised Insurers entered on the Register of Health Benefit Undertakings for the purpose of Section 470 Taxes Consolidation Act 1997**

ESB Staff Medical Provident Fund  
Prison Officer's Medical Aid Society (POMAS)  
Voluntary Health Insurance Board (VHI)  
St. Paul's Garda Medical Aid Society  
BUPA Ireland  
Irish Life Assurance plc Medical Aid Society  
Irish Life Assurance plc Outdoor Staff Benevolent Fund  
Sun Alliance Insurance Co.

New Ireland/Irish National Staff Benevolent Fund  
CIE Clerical Staff Hospital Fund  
ESB Marina Staff Medical Provident Fund  
The Goulding Voluntary Medical Scheme  
Transport Hospital Fund  
Motorola Medical Aid Society  
Viking Ireland Medical Benefits Society



## Social Insurance Pensions and Allowances 1997/98 - 1999/00

Social Insurance Payments				
	1997/98	98/99	99/00	1999 Rate 04-Jun-99
<b>Retirement pension/old age contributory pension</b>				
1. Under 80 years of age				
- Personal rate	ir£4,029	ir£4,276	ir£4,580	ir£ 89.00
- Person with Living Alone Allce.	ir£4,341	ir£4,588	ir£4,892	ir£ 95.00
- Person with adult dependent under 66	ir£6,667	ir£6,994	ir£7,442	ir£ 144.50
- Person with adult dependent 66 or over	ir£6,896	ir£7,222	ir£7,671	ir£ 148.90
2. Aged 80 or over				
- Personal rate	ir£4,289	ir£4,536	ir£4,840	ir£ 94.00
- Person with Living Alone Allce.	ir£4,601	ir£4,848	ir£5,152	ir£ 100.00
- Person with adult dependent under 66	ir£6,927	ir£7,254	ir£7,702	ir£ 149.50
- Person with adult dependent 66 or over	ir£7,156	ir£7,482	ir£7,931	ir£ 153.90
3. Increase for each child dependent	ir£ 790	ir£ 790	ir£ 790	ir£ 15.20
<b>Widow's/Widower's contributory pension/deserted wife's benefit</b>				
1. Under 66 years of age				
- Personal rate	ir£3,670	ir£3,829	ir£3,985	ir£ 77.10
2. Aged 66 - 79				
- Personal rate	ir£3,670	ir£3,917	ir£4,221	ir£ 82.10
- Person with Living Alone Allce.	ir£3,982	ir£4,229	ir£4,551	ir£ 88.10
3. Aged 80 or over				
- Personal rate	ir£3,930	ir£4,177	ir£4,481	ir£ 87.10
- Person with Living Alone Allce.	ir£4,242	ir£4,489	ir£4,793	ir£ 93.10
3. Increase for each child dependent	ir£ 884	ir£ 884	ir£ 884	ir£ 17.00
<b>Invalidity pension</b>				
1. Under 65 years of age				
- Personal rate	ir£3,571	ir£3,730	ir£3,886	ir£ 75.20
- Person with adult dependent	ir£5,903	ir£6,137	ir£6,436	ir£ 124.70
2. Aged 65 - 79				
- Personal rate	ir£4,029	ir£4,276	ir£4,580	ir£ 89.00
- Person with Living Alone Allce.	ir£4,341	ir£4,588	ir£4,892	ir£ 95.00
- Person with adult dependent	ir£6,360	ir£6,682	ir£7,130	ir£ 138.50
3. Aged 80 or over				
- Personal rate	ir£4,289	ir£4,536	ir£4,840	ir£ 94.00
- Person with Living Alone Allce.	ir£4,601	ir£4,848	ir£5,152	ir£ 100.00
- Person with adult dependent	ir£6,620	ir£6,942	ir£7,390	ir£ 143.50
4. Increase for each child dependent	ir£ 790	ir£ 790	ir£ 790	ir£ 15.20
<b>Disability benefit and occupational injury benefit</b>				
- Personal rate	ir£3,289	ir£3,219	ir£3,375	ir£ 73.50
- Person with adult dependent	ir£5,240	ir£5,105	ir£5,358	ir£ 116.70
<b>Unemployment benefit and pay-related benefit</b>				
- Personal rate*	ir£2,963	ir£3,125	ir£3,278	ir£ 73.50
- Person with adult dependent*	ir£5,029	ir£5,259	ir£5,508	ir£ 116.70

\* While the weekly rates shown are the actual payments the annual figures represent the taxable amounts only i.e.

**DB:** For 1997/98 the first 18 days are excluded. For 1998/99 et seq. the first 36 days are excluded.

**UB:** For 1995/96 et seq., the first £10 per week is excluded.



## Social Insurance Pensions and Allowances 1997/98 - 1999/00

### Social Assistance Payments

	1997/98	98/99	99/00	1999 Rate 04-Jun-99
<b>Old Age and Blind Pension</b>				
1. Aged under 66 years (Blind person)				
- Personal rate	ir£ 3,483	ir£3,642	ir£3,798	ir£ 73.50
- Person with adult dependent	ir£ 5,549	ir£5,774	ir£6,028	ir£ 116.70
2. Aged 66 to 79 years				
- Personal rate	ir£ 3,483	ir£3,730	ir£4,034	ir£ 78.50
- Person with Living Alone Allce.	ir£ 3,795	ir£4,042	ir£4,346	ir£ 84.50
- Person with adult dependent	ir£ 5,549	ir£5,862	ir£6,308	ir£ 122.70
3. Aged 80 or over				
- Personal rate	ir£ 3,743	ir£3,990	ir£4,294	ir£ 83.50
- Person with Living Alone Allce.	ir£ 4,055	ir£4,302	ir£4,606	ir£ 89.50
- Person with adult dependent	ir£ 5,809	ir£6,122	ir£6,568	ir£ 127.70
4. Increase for each child dependent	ir£ 686	ir£ 686	ir£ 686	ir£ 13.20
<b>Widow's pension/deserted wife's allowance or prisoners wife's allowance</b>				
1. Aged under 66 years				
- Personal rate	ir£ 3,483	ir£3,642	ir£3,798	ir£ 73.50
2. Aged 66 to 79				
- Personal rate	ir£ 3,483	ir£3,730	ir£4,034	ir£ 78.50
- Person with Living Alone Allce.	ir£ 3,795	ir£4,042	ir£4,346	ir£ 84.50
3. Aged 80 or over				
- Personal rate	ir£ 3,743	ir£3,990	ir£4,294	ir£ 83.50
- Person with Living Alone Allce.	ir£ 4,055	ir£4,302	ir£4,606	ir£ 89.50
4. Increase for each child dependent	ir£ 790	ir£ 790	ir£ 790	ir£ 15.20
<b>One Parent Family Payment</b>				
1. Aged under 66, incl. one child	ir£ 4,273	ir£4,432	ir£4,588	ir£ 88.70
2. Aged 66 and over, incl. one child	ir£ 4,273	ir£4,520	ir£4,824	ir£ 93.70
3. Increase for each addl. child dependent	ir£ 790	ir£ 790	ir£ 790	ir£ 15.20
<b>Carer's Allowance</b>				
1. Aged under 66 years	ir£ 3,639	ir£3,798	ir£3,954	ir£ 76.50
2. Aged 66 years and over	ir£ 3,639	ir£3,886	ir£4,190	ir£ 81.50
(An additional 50% is payable from June 1997 where more than one incapacitated person is cared for)				
Increase for each dependent child	ir£ 686	ir£ 686	ir£ 686	ir£ 13.20

## Third World Charities

### List

**Tax Briefing** - Issue 22 contained a detailed article on the tax relief available under Section 848 Taxes Consolidation Act 1997, to designated Third World Charities for donations made to them by individuals on or after 1 July 1995.

The organisation Aidlink has now been added to the list of designated charities. The updated list of charities which have been designated by the Department of Foreign Affairs to date are as follows:

Action Aid Ireland  
Agency for Personal Services Overseas  
Aidlink  
Bank of Ireland Employee's Fund for Third World Charities

Bóthar  
The Church of Ireland Bishops' Appeal Fund  
Christian Aid  
Concern Worldwide  
Equestrian Order of the Holy Sepulchre of Jerusalem  
GOAL  
Gorta  
Irish National Committee for UNICEF  
Oxfam in Ireland  
Refugee Trust  
S.A.F.E. (Support for Afghan Further Education)  
Self-Help Development International  
Trócaire  
World Vision of Ireland



## Motor Expenses & Subsistence Payments

### Motor Expenses

Where employees use their private cars for business purposes, re-imbursement in respect of allowable motoring expenses can be effected by way of flat-rate mileage allowances.

There are three types of mileage allowance schemes which are acceptable for tax purposes, if an employee bears **all** the motoring expenses:

- The prevailing schedule of Civil Service rates; or
- Any other schedule with rates not greater than the Civil Service rates; or
- A simplified schedule, as follows, based on the Civil Service rates (per mile):

Official Annual Mileage	Engine Capacity		
	Up to 1138cc	1138 to 1387cc	Over 1387cc
Up to 12,000	36p	40p	47p
Over 12,000	21p	24p	27p

Any of the foregoing re-imbursement rates may be applied **without specific Revenue approval** where a satisfactory recording and internal control system is in operation.

The current Civil Service motor mileage rates are set out hereunder. For further information see leaflet IT51 - *Employees' Motoring Expenses*.

### Current Civil Service Motor Mileage Rates

Official Annual Mileage	Engine Capacity		
	Up to 1138cc	1138 to 1387cc	Over 1387cc
Up to 2,000	49.87p	57.70p	68.20p
2,001 to 4,000	54.98p	62.98p	75.79p
4,001 to 6,000	29.44p	33.38p	37.84p
6,001 to 8,000	27.74p	31.35p	35.31p
8,001 to 12,000	24.33p	27.30p	30.26p
Over 12,000	20.92p	23.25p	26.27p

### Subsistence Expenses

For general information on re-imbursement of subsistence expenses to employees see leaflet IT54 *Employees' Subsistence Expenses*.

#### Absences within the State

The schedule of rates based on the current Civil Service subsistence rates for absences within the State is set out hereunder:

Class of Allowances	Rates effective from 1 January 1998			Day Allowances	
	Night Allowances		Detention Rate	10 hours or more	5 hours but less than 10 hours
	Normal Rate	Reduced Rate			
	£	£	£	£	£
A - Rate	73.18	67.47	36.59	20.74	8.46
B - Rate	65.76	56.25	32.89	20.74	8.46
C - Rate	55.00	45.51	27.53	20.74	8.46
D - Rate	47.58	40.15	23.79	15.66	7.74
E - Rate	38.98	32.32	19.47	15.66	7.74

#### Notes on Schedule:

There are detailed rules and conditions governing the payment of subsistence allowances in the Civil Service. The following notes are indicative of some of the relevant provisions:

##### (i) Class of Allowances

The rate of allowance depends on the grade of officer. The approximate grade levels, and present minimum annual salaries, are broadly as follows:

##### Class A:

Assistant Principals, comparable and higher grades. £28,835

##### Class B:

Executive and Higher Executive Officers and comparable grades. £16,297

##### Class C:

Clerical Officers and comparable grades with salaries above £14,051 per annum.

##### Class D:

Clerical Officers and comparable grades with salaries above £9,017 and below £14,052 per annum.

##### Class E:

Service officers and related grades.



## Motor Expenses & Subsistence Payments (Continued)

### (ii) Overnight Allowance

#### Overnight Allowance (over 24 hours absence)

An overnight allowance covers a period of 24 hours from the time of departure, as well as any further period not exceeding 5 hours, which is necessarily spent away from the normal place of work.

Where an absence exceeds 24 hours, a day allowance at the appropriate rate may be paid only if the last period of 24 hours is exceeded by 5 or more hours.

#### Normal Rate

This is payable for absences up to 14 nights.

#### Reduced Rate

This is payable for each of the next 14 nights.

#### Detention Rates

This is payable for each of the next 28 nights.

#### Absences Over 56 Nights

Special rules apply, details of which are available from local tax offices.

The period of subsistence at any one location is limited to six months. Any departure from this position e.g. for continuation of the subsistence period for a short duration, is considered on the circumstances of the individual case.

#### Continuous Absence

Certain absences from a particular temporary location would not be regarded as breaking the continuity of stay for the purpose of reducing the subsistence allowance. These absences would include absences of not more than two nights due to a return on official business to the employee's normal place of work, plus any nights of a weekend or public holidays or return visits home or annual leave. These absences would not, of course, qualify for subsistence allowance.

#### Teamworkers

Where employees are working as team members and it is necessary for junior team members to stay in the same accommodation as senior team members who qualify for a higher rate of subsistence, such higher rate may also apply to the junior team members.

### (iii) Day Allowances: (i) 5 to 10 hours absence: (ii) over 10 hours absence

A day allowance applies to continuous absence of 5 hours or more, provided the absence is not at a place within 5 miles of the employee's home or normal place of work. There are two categories of day allowance, namely, 5 to 10 hours absence and over 10 hours absence.

**Day allowances do not apply to employees who do not have a fixed place of work.**

### Absences outside the State

Details of the quantum of Civil Service subsistence rates for certain foreign countries are available from the tax office.

The Civil Service schedule of rates may be applied in the following manner in respect of temporary (up to six months) absence:

Period of Assignment Abroad	% of Subsistence Rate for Relevant Location
First Month	100%
Second and Third Month	75%
Fourth, Fifth and Sixth Month	50%

The rates may be used only in respect of the re-imbursement of allowable subsistence expenses where the employee is working abroad on a foreign assignment. 'Working abroad on a foreign assignment' means that the employee is actually performing the duties of the employment abroad for a temporary period.

Where the actual vouched expenses exceed the flat-rate allowances such vouched expenses may be used instead of the flat-rate allowances.

#### Long-term absences

For long-term absences (where assignment period is greater than six months), re-imbursement of allowable subsistence expenses may be made in the following manner;

Period of Assignment Abroad	Allowable Subsistence
First month of assignment (to facilitate the employee obtaining self-catering accommodation)	Up to Civil Service Night Rate
Remainder of Assignment	Up to the cost of reasonable accommodation, plus 50% of the day rate (i.e. over 5 hours) for the location.

Any departure from the above is only considered having regard to the particular circumstances of the individual case.

The position as outlined is, of course, only relevant to the extent to which the employee remains within the charge to Irish tax.



## Gifts for Education in the Arts

NAME OF APPROVED BODY	EFFECTIVE FROM
ABBAY CENTRE OF BALLYSHANNON	13/10/92
ABBAY THEATRE (NATIONAL THEATRE)	30/08/85
ACTORS' CENTRE COMPANY LTD (CENTRE FOR THE PERFORMING ARTS)	15/05/87
ALCHEMISER LIMITED	08/02/93
ALTERNATIVE ENTERTAINMENTS COMMUNITY ARTS GROUP	31/01/89
APIC CENTRE	16/03/98
ARAS NAISIUNTA	12/07/96
ARCHBISHOP MARCH'S LIBRARY	06/03/91
ARCHITECTURAL ASSOCIATION OF IRELAND	07/07/86
ARTHOUSE LTD	07/06/95
ARTISTS ASSOCIATION OF IRELAND (PREVIOUSLY ASSOCIATION OF ARTISTS IN IRELAND)	07/07/86
ASSOCIATION OF FRIENDS OF THE HUNT MUSEUM	11/07/94
ASSOCIATION OF IRISH CHOIRS	30/08/85
ASSOCIATION OF IRISH COMPOSERS	30/08/85
ASSOCIATION OF IRISH MUSICAL SOCIETIES LTD	21/09/90
BACKWATER ARTIST LIMITED	01/07/97
BAKER ARTS CENTRE LTD (GARTER LANE ARTS CENTRE)	30/12/87
BALLINA ARTS EVENTS LTD	07/11/98
BALLINGLEN ARTS FOUNDATION	19/05/94
BANTRY 1796 FRENCH ARMADA TRUST	22/11/91
BARABBAS... THE COMPANY LIMITED	23/02/98
BELLTABLE ARTS CENTRE COMPANY LTD	30/12/87
BIRR STAGE GUILD LTD	22/10/98
BLACK CHURCH PRINT STUDIO LIMITED	15/08/89
BLACKCASTLE THEATRE CO.	12/07/96
BLUE RAINCOAT THEATRE COMPANY LIMITED	01/07/97
CAFE LIMITED	23/02/98
CALYPSO PRODUCTIONS	04/11/96
CASTLETOWN FOUNDATION	30/08/85
CENTRE FOR THE PERFORMING ARTS (ACTORS' CENTRE COMPANY LTD)	15/05/87
CEOL SCOIL CHIARRAI TEORANTA	18/11/94
CHESTER BEATTY LIBRARY AND GALLERY OF ORIENTAL ART	25/10/85
CHRIST CHURCH CATHEDRAL CHOIR 500 FOUNDATION	10/11/94
CIVIC THEATRE COMPANY LIMITED, TALLAGHT	20/04/99
CLIFDEN COMMUNITY ARTS WEEK	28/05/98
COISCEIM DANCE THEATRE LIMITED	01/09/95
COLLEGE OF DANCE	24/06/92
COMHALTAS CEOLTOIRI EIREANN	25/10/85
CONTEMPORARY IRISH ART SOCIETY	07/07/86
CONTEMPORARY MUSIC CENTRE	19/02/92
CORK INTERNATIONAL CHORAL FESTIVAL LIMITED	01/09/95
CORK PRINTMAKERS LTD	12/05/99
CORK THEATRE COMPANY LIMITED	25/10/85
COTHU	27/06/96
COUNTY DONEGAL SCHOOL OF MUSIC	07/03/96
CRAWFORD MUNICIPAL ART GALLERY	25/10/85
DANCE THEATRE OF IRELAND	07/03/96
DESIGNYARD LIMITED	02/09/94
DOUGLAS HYDE GALLERY	30/08/85
DOWN TO EARTH THEATRE COMPANY	20/10/92
DROICHEAD ARTS CENTRE	30/06/93
DRUID PERFORMING ARTS LIMITED	07/07/86
DUBLIN 15 COMMUNITY ARTS FESTIVAL	22/04/98
DUBLIN CITY BALLET	30/08/85
DUBLIN FILM FESTIVAL LIMITED	10/02/93
DUBLIN GRAND OPERA SOCIETY	13/12/85
DUBLIN INSTITUTE OF TECHNOLOGY (for architecture, art and design, music and musical composition, theatre arts)	07/06/95
DUBLIN INTERNATIONAL ORGAN AND CHORAL FESTIVAL	28/04/94
DUBLIN INTERNATIONAL PIANO COMPETITION CO. LTD	15/07/87
DUBLIN THEATRE FESTIVAL	30/08/85
DUBLIN YOUTH THEATRE LIMITED	01/05/97
DUN LAOGHAIRE COLLEGE OF ART & DESIGN	12/07/96
ENNIS ARTS CENTRE LTD	30/04/98
EVERYMAN PALACE LIMITED	10/11/88
EXILES THEATRE LTD	07/06/95
FEILTE DHUIBH LINNE TEORANTA	23/02/98
FEIS CEOIL ASSOCIATION	30/08/85
FILM BASE (CENTRE FOR FILM AND VIDEO) LTD	15/04/88





## Gifts for Education in the Arts

NAME OF APPROVED BODY	
FIRE STATION ARTISTS' STUDIO	26/06/91
FISHAMBLE THEATRE COMPANY LTD	22/10/98
FOLK MUSIC SOCIETY OF IRELAND	15/04/88
FRIENDS OF THE CHORAL ARTS	06/03/1991 to 30/06/97
FRIENDS OF THE NATIONAL COLLECTIONS OF IRELAND	28/11/91
FRIENDS OF THE NATIONAL COLLEGE OF ART AND DESIGN	31/05/93
FRIENDS OF THE NATIONAL GALLERY OF IRELAND	28/09/92
FRIENDS OF THE VOCAL ARTS IN IRELAND	15/04/88
GALLOGLOSS THEATRE CO.	07/06/95
GALWAY ARTS CENTRE	26/11/98
GALWAY ARTS FESTIVAL LTD	23/06/88
GALWAY CONCERT ORCHESTRA	12/07/96
GALWAY MUNICIPAL TRUST	26/07/94
GALWAY SCHOOL OF TRADITIONAL MUSIC LTD	07/11/98
GARAGE THEATRE	14/09/94
GARTER LANE ARTS CENTRE (BAKER ARTS CENTRE LTD)	30/12/87
GATE THEATRE	22/11/89
GLASNEVIN MUSICAL SOCIETY	15/08/89
GORDON LAMBERT MODERN ART CHARITABLE FUND	07/06/95
GRAFFITI (THEATRE-IN-EDUCATION GROUP WITHIN THE CORK THEATRE COMPANY)	25/10/85
GRAFFITI THEATRE COMPANY LTD	23/06/88
GRAPEVINE ARTS CENTRE (DUBLIN)	30/08/85
GREATER BLANCHARDSTOWN ARTS CENTRE DEVELOPMENT COMPANY LTD	30/04/98
HAWK'S WELL THEATRE (SLIGO)	30/08/85
HUGH LANE GALLERY	30/08/85
HUNT MUSEUM	11/07/94
INTERNATIONAL CARTOON FESTIVAL	07/03/96
INTO ART	20/04/99
IOMHA IL DANACH THEATRE COMPANY	29/07/92
IRISH FILM CENTRE	06/03/91
IRISH FILM INSTITUTE	02/09/86
IRISH GEORGIAN FOUNDATION	02/09/86
IRISH INTERNATIONAL FOLK COMPANY LTD	16/04/87
IRISH NATIONAL BALLET TRUST FUND	20/07/84
IRISH TRADITIONAL MUSIC ARCHIVE	20/09/89
IRISH VISUAL ARTS FOUNDATION LIMITED	31/01/89
IRISH WRITERS' CENTRE	22/11/91
IRISH YOUTH ORCHESTRA	30/08/85
IRMA TRUST LTD	07/11/98
ISLAND THEATRE CO.	12/07/96
JUNIOR DUBLIN FILM FESTIVAL LIMITED	26/09/91
KENMARE CARNEGIE ARTS CENTRE LTD	30/06/98
KERRY CULTURAL & LITERARY CENTRE	07/03/96
KILKENNY ART GALLERY SOCIETY LTD	20/04/99
KILKENNY ARTS WEEK	11/12/86
KILKENNY SCHOOL OF MUSIC TRUST	30/08/85
LEINSTER PRINTMAKING STUDIO LTD	22/10/98
LIMERICK COLLEGE OF ART, COMMERCE AND TECHNOLOGY	07/07/86
LIMERICK EXHIBITION OF VISUAL ART	23/05/94
MIFI LIMITED (MUSICAL INSTRUMENT FUND OF IRELAND LTD)	05/06/97
MOAT CLUB, NAAS, CO KILDARE	18/09/98
MOVING THEATRE	10/02/87
MUSIC ASSOCIATION OF IRELAND	30/08/85
MUSIC FESTIVAL IN GREAT HOUSES	30/08/85
MUSIC FOR GALWAY	27/05/88
NA PIBAIRI UILLEANN	30/08/85
NATIONAL ASSOCIATION FOR YOUTH DRAMA	07/03/96
NATIONAL CHAMBER CHOIR LIMITED	01/07/97
NATIONAL COLLEGE OF ART AND DESIGN	20/07/84
NATIONAL CONCERT HALL	09/02/87
NATIONAL CONCERT HALL ORGAN TRUST FUND	15/08/89
NATIONAL GALLERY OF IRELAND	01/11/89
NATIONAL LIBRARY OF IRELAND TRUST	23/02/98
NATIONAL SCULPTURE FACTORY LTD	31/05/93
NATIONAL THEATRE (ABBAY THEATRE)	30/08/85
NEW IRISH CHAMBER ORCHESTRA	30/08/85
NORTH-WEST THEATRE PROJECT	12/07/96
OPERA THEATRE COMPANY LIMITED	27/01/93
PASSION MACHINE LIMITED	19/09/88
PATRONS OF LIMERICK UNIVERSITY CONCERT HALL	20/08/93



## Gifts for Education in the Arts

NAME OF APPROVED BODY	
POETRY IRELAND LIMITED	23/02/98
PROJECT ARTS CENTRE	30/08/85
PUNCHBAG PRODUCTIONS LIMITED	01/09/95
RATHMINES & RATHGAR MUSICAL SOCIETY	16/04/87
RED KETTLE THEATRE COMPANY LIMITED	27/02/89
ROSC	30/08/85
ROUGH MAGIC LIMITED	19/08/88
ROYAL ACADEMY OF MUSIC	21/02/85
ROYAL HIBERNIAN ACADEMY GALLERY TRUST	20/02/87
ROYAL HIBERNIAN ACADEMY OF ARTS	07/07/86
SAMHLAIOCHT CHIARRAI TEO	12/05/99
SCHOOL OF ARCHITECTURE, UCD	31/01/89
SCHOOL OF ART AND DESIGN (WITHIN THE COLLEGE OF MARKETING AND DESIGN)	19/08/88
SCRIPT CRAFT LIMITED	01/05/97
SCULPTORS SOCIETY OF IRELAND LTD	08/11/89
SIAMSA TIRE TEO	30/08/85
SLIGO ART GALLERY	26/06/91
SLIGO COMMUNITY ARTS GROUP	26/09/91
SOCIETY OF IRISH PLAYWRIGHTS	30/08/85
SOUTH TIPPERARY ARTS CENTRE	12/07/96
ST. PATRICKS BAND, GALWAY	07/03/96
STUDIO THEATRE LIMITED (THEATRE UNLIMITED)	18/08/87
TALLAGHT COMMUNITY ARTS CENTRE LIMITED	01/07/97
TEACH NA HEIGSE TEORANTA	20/04/99
TEAM THEATRE CO	30/08/85
TEMPLE BAR GALLERY AND STUDIOS LTD	23/06/88
THE ARK	01/05/97
THE ARK CHILDREN'S CULTURAL TRUST	22/10/98
THE ARTS COUNCIL	01/05/97
THE CONNEMARA THEATRE COMPANY LTD	22/04/98
THE DE VALOIS CENTRE FOR DANCE AND PERFORMING ARTS LTD	22/10/98
THE HERITAGE COUNCIL	01/05/97
THE IRISH ARCHITECTURAL ARCHIVE	01/07/97
THE MODEL ARTS CENTRE LIMITED	01/07/97
THE MUSIC NETWORK LIMITED	01/09/95
THEATRE UNLIMITED (STUDIO THEATRE LIMITED)	18/08/87
TIPPERARY EXCEL HERITAGE CO.	07/03/96
TRINITY COLLEGE DUBLIN	30/08/85
TRISKEL ARTS CENTRE, TOBINS ST., CORK	09/12/85
TYRONE GUTHRIE CENTRE	06/08/86
UNIVERSITY COLLEGE DUBLIN	20/10/92
WATERFORD FESTIVAL OF LIGHT OPERA LTD	21/09/90
WATERFORD SPRAOI LIMITED	28/05/98
WEST CORK ARTS CENTRE LTD	31/05/93
WEST CORK MUSIC LIMITED	23/02/98
WET PAINT ARTS GROUP LTD (PREVIOUSLY WET PAINT THEATRE CO. LTD)	02/09/86
WEXFORD FESTIVAL TRUST	30/08/85
WRITER'S WEEK (LISTOWEL)	30/08/85
YEW THEATRE PRODUCTIONS LIMITED	01/07/97
YOUNG IRISH FILM MAKERS	23/08/93



## Corporate Donations to Eligible Charities

NOTE: The list hereunder details the bodies authorised under the provisions of Section 486A of the Taxes Consolidation Act 1997. It should be noted that this list is subject to daily change. Queries in relation to charities not on the list can be directed to Office of the Revenue Commissioners, Customs & Residence Division, Charities Section, Government Offices, St. Conlon's Rd., Nenagh, Co. Tipperary. Tel: (067) 33533.

Serial Number	Name of Organisation	Address
94	Academy - Royal Irish Research Trust.	Dublin
247	Adapt (Limerick)	Limerick.
208	Adelaide Hospital Linen Guild.	Dublin
196	Adelaide Hospital Society.	Co., Dublin.
2	Age Action Ireland Ltd.	Dublin
206	Aid To The Church In Need (Ireland)	Dublin 9
225	Aidlink	Dublin 6.
198	Aids Help West	Co. Galway
164	Aim Family Services	Dublin
53	Aiseiri - Cahir	Co. Tipperary
54	Aiseiri Wexford Limited	Co. Wexford.
140	All Hallows College.	Dublin
219	An Taisce-National Trust For Ireland.	Dublin
181	Aoibhneas Limited-Womens Refuge	Dublin 5.
248	Aosanach Educational Trust.	Co. Dublin.
120	Aosog Centres Ltd	Dublin
142	Arc Trust	Dublin
252	Arigna Community Development Co. Ltd.	Co. Roscommon
65	Arrupe Society.	Dublin
112	Arthouse Limited.	Dublin
115	Arthritis Foundation of Ireland-Scientific Committee Of Ireland	Dublin
154	Assoc. For Children And Adults With Learning Disabilities.	Dublin 2
180	Association For The Welfare Of Children In Hospital (Ireland).	Dublin 7.
88	Asthma Society of Ireland	Dublin
191	Aware	Co. Dublin
114	Bailieborough Development Association Ltd.	Cavan
301	Ballincollig Senior Citizens Club Limited	Co. Cork.
157	Ballymun Job Centre Co-Op	Dublin 11.
21	Barretstown Gang Camp Fund Limited.	Co. Kildare
262	Belvedere College.	Dublin 1.
211	Bible And Medical Missionary Fellowship International (Irl)/ Interserve~	Dublin
210	Bloomfield Hospital	Dublin 4.
32	Boyne Research Institute	Co. Louth
139	Boys Hope Of Ireland Limited.	Dublin
92	Brabazon Trust.	Dublin
201	Brothers Of Charity - Southern Region	Co. Cork.
47	Brothers Of Charity Galway	Co. Galway.
148	Brothers Of Charity-Glanmire	Co Cork
234	Burren Chernobyl Project	Co. Clare
113	C.A.S.A. Break Houses.	Dublin
7	Camphill Village Community Of Ireland	Co. Wexford
296	Canteen Ireland	Dublin 4.
152	Cappoquin Community Development Company Ltd.	Co. Waterford
133	Care For Dublin's Old Folk Living Alone Ltd.	Co. Dublin
95	Carers Association Ltd.	Dublin
25	Caring And Sharing Association	Dublin
58	Carmichael Centre For Voluntary Groups	Dublin
118	Catholic Youth Council.	Dublin
6	Central Remedial Clinic Research Trust	Dublin
99	Cheeverstown Home Ltd	Dublin
41	Chernobyl Children's Project Limited	Co. Cork
111	Children's Cultural Centre Limited.	Dublin
246	Childrens Sunshine Fund.	Dublin 18
138	Christ Church Cathedral.	Dublin 8
107	Christian Brothers Of Saint Helens Provincialate.	Dublin.
266	Christina Noble Children's Foundation (Ireland) Ltd	Dublin 2.
109	Church Of Ireland Clergy Widows And Orphans Society.	Dublin
5	Church Of Ireland Diocese Of Dublin And Glendalough	Dublin
185	City of Dublin Skin and Cancer Hospital.	Dublin 2.
194	Citywise (City Centre Youth Achievement Programme Ltd.)	Co. Dublin
162	Clare Haven House Limited	Co. Clare
85	Clare Social Services Council	Co. Clare



## Corporate Donations to Eligible Charities

Serial Number	Name of Organisation	Address
302	Clifden Community Arts Week Limited	Co. Galway.
169	Clongowes Wood College Fund.	Co. Kildare
117	Co-Operation North Research Committee.	Dublin
13	Coaction West Cork	Co. Cork.
19	Community Action Network Limited	Dublin
4	Concern	Dublin
52	Congregation Of The Blessed Sacrament, Bachelors Walk	Dublin
241	Conservation Volunteers Ireland	Dublin
171	Cooleenbridge Limited	Co. Clare
294	Cope Foundation	Cork.
123	Cork and Ross Social Services (CRSS)	Cork
66	Cork Community Development Institute Limited	Co. Cork
274	Cork Opera House Building Committee	Cork.
255	Cork Rape Crisis Centre	Cork.
168	Cork School Project	Co. Cork
64	Cork Simon Community	Co. Cork
221	Cork YMCA Limited	Co. Cork
61	Corofin And District Development Association/Clare Heritage Centre	Co. Clare
202	County Kildare Samaritans	Co Kildare
82	County Tipperary Association For Mentally Handicapped Children.	Co. Tipperary
103	Crosscare, The Catholic Social Service Conference.	Dublin
271	Cunamh - Child Care Agency	Dublin 2.
245	Dames Of Ypres/Benedictine Sisters - Kylemore Abbey	Co. Galway.
141	Daughters Of Charity Of Saint Vincent De Paul (General)	Dublin
256	Dean Crowe Theatre Trust Limited	Co. Westmeath
40	Debra Ireland	Dublin
203	Diocese Of Clonfert	Co. Galway.
81	Diocese Of Dublin (R.C.)	Dublin
205	Diocese Of Kerry.	Co. Kerry
209	Disestablishment Memorial Trust	Dublin
215	Donegal County Enterprise Fund	Co. Donegal
84	Dr Barnardos	Dublin
48	Drama League of Ireland	Dublin
295	Dromartin Estates Company.	Dublin 14.
287	Drumcliffe Parish Select Vestry	Co. Sligo.
121	Dublin Central Mission.	Dublin
14	Dublin Civic Trust	Dublin
204	Dublin Travellers Education & Development Group	Dublin 1.
263	Dublinia Ltd.	Dublin 8.
51	Dunboyne Community Centre Association	Co. Meath.
137	Dundalk Simon Community	Co. Louth.
233	Earthwatch Ltd.	Dublin 1.
127	Emmanuel House Of Providence Trust	Dublin
124	FBD Trust Company Ltd ,	Dublin
250	Feis Ceoil Association	Dublin 2.
60	Focus Point Ireland Limited	Dublin
165	Franciscan Fathers - Merchants Quay.	Dublin
249	Friedreichs Ataxia Society Ireland.	Dublin 18.
73	Friends and Supporters of the Central Remedial Clinic Limited	Dublin
31	Friends Of Mallow Hospital	Co. Cork.
199	Friends Of Saint James Hospital.	Co. Dublin
298	Friends Of St. Luke's General Hospital Carlow/Kilkenny	Kilkenny.
212	Friends Of The Royal Hospital Donnybrook Limited	Dublin
70	Gaelscoil NaCille	Co. Meath
289	Galway Civic Trust	Galway
149	Galway Mentally Handicapped Children Association Ltd	Co. Galway
67	Galway Simon Community.	Co. Galway
299	Galway Voluntary Social Services Limited.	Galway
189	Gastrointestinal Research Fund Ltd ,	Dublin 7
235	Gingerbread Ireland	Dublin 2.
226	Glenstal Abbey School	Co. Limerick
22	Goal	Dublin
119	Gorta	Dublin
172	Grace Bible Fellowship Property Trust.	Dublin 1
279	Greenhills Development Fund Limited	Dublin 14.
153	Headfort School Ltd	Co. Meath
79	Headway (Ireland)	Dublin
3	Health Action Overseas	Dublin
186	Hope House	Co. Mayo.



## Corporate Donations to Eligible Charities

Serial Number	Name of Organisation	Address
270	Hostels Management Ltd	Dublin 6.
254	Housing Association for Integrated Living Ltd	Dublin 2.
15	Huntingtons Disease Association Of Ireland	Dublin
16	I.R.D. Duhallow Ltd.	Co. Cork.
237	IBEC Centre for Educational Research & Development	Dublin 2
192	IHCPT - The Irish Pilgrimage Trust	Co. Dublin
213	Incorporated Orthopaedic Hospital of Ireland.	Dublin
104	Inner City Enterprise Limited	Dublin
144	Institute Of Ophthalmology Limited	Dublin
87	Interaid	Dublin
251	Ireland Special Olympics.	Dublin
291	Irish Architects Benevolent Society.	Dublin 2.
75	Irish Association for Spina Bifida and Hydrocephalus	Dublin
90	Irish Cancer Society.	Dublin
232	Irish Cave Rescue Organisation.	Dublin 11.
102	Irish Deaf Society.	Dublin
230	Irish Environmental Conservation Organisation For Youth - Unesco Clubs Ltd.	Dublin 2.
76	Irish Epilepsy Association	Dublin
222	Irish Fair Trade Network Limited.	Dublin
89	Irish Guide Dogs for the Blind	Co. Cork
43	Irish Heart Foundation - Scientific Committee	Dublin
9	Irish National Committee for Unicef	Dublin 1.
220	Irish Peatland Conservation Council.	Dublin
243	Irish Raynaud's And Scleroderma Society Ltd.	Co. Dublin.
174	Irish Red Cross Society.	Dublin 2
8	Irish Society For The Prevention Of Cruelty To Children	Dublin
27	Irish Wheelchair Association.	Dublin
128	Irish Wildbird Conservancy	Dublin.
49	Irish Youth Foundation	Co. Dublin
216	Irish Youth Orchestra Ltd	Dublin 2
36	John F Kennedy Trust	Co. Wexford.
134	John Scottus Educational Trust	Dublin
135	John Scottus School Science Trust	Dublin
195	Kerry Diocesan Youth Service	Co. Kerry.
96	Killaloe Priest's Benevolent Fund	Co. Clare.
97	Killaloe Priest's Hospital Fund.	Co. Clare.
257	Knockanrawley Resource Centre Ltd.	Co. Tipperary.
187	Leitrim County Enterprise Fund	Co. Leitrim.
129	Leukaemia Trust Fund.	Co. Galway
143	Life-Save The Unborn Child (Ireland)	Dublin
285	Limerick Christian Centre Limited.	Co. Limerick.
50	Limerick Civic Trust	Co. Limerick
223	Lismullin Scientific Trust	Co. Dublin.
259	Macra Na Feirme-Dublin	Dublin 12.
98	Marist Rehabilitation Centre	Co. Westmeath
177	Mater Hospital College For Research And Post Graduate Education.	Dublin 7.
26	Mayo Roscommon Hospice Foundation Ltd.	Co. Mayo.
183	Mercers Hospital Foundation	Dublin 2
11	Merchants Quay Project Limited,	Dublin 8.
253	Mercy Convent - Western Province	Galway
278	Mid South Roscommon Rural Development Company Ltd.	Co. Roscommon.
282	Milford Care Centre	Limerick.
106	Monaghan County Enterprise Fund	Monaghan
125	Muintir Na Tire-General	Co. Tipperary
224	Muscular Dystrophy Society Of Ireland Ltd.	Dublin 7.
218	National Association Of Cerebral Palsy In Ireland.	Dublin
39	National Council For The Blind Of Ireland	Dublin
86	National Council Of Ireland YMCA Trust	Co. Cork.
190	National University Of Ireland, Maynooth.	Co. Kildare
69	New Ross Community Hospital Limited	Co. Wexford
268	Newbury House Family Centre	Cork
273	North Leitrim Glens Development Company	Leitrim
130	O'Connell Court Ltd.	Co. Cork
131	Oadkene House Ltd	Cork
167	Offaly Heritage Centre Limited	Co. Offaly
108	Open Door Trust.	Wicklow.
55	Order Of Malta - Dublin	Dublin
146	Order Of Saint John Of God In Ireland	Dublin



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Serial Number	Name of Organisation	Address
290	Oulart Hill 1798 Bicentennial Co-Operative Society Limited	Co. Wexford
163	Our Lady's Hospital For Sick Children-Crumlin	Dublin
83	Parentline Ltd.	Dublin
242	Parish of Ballyhaunis (Archdiocese of Tuam)	Co. Mayo
93	Parish of St. Brigid (Diocese of Dublin & Glendalough)	Dublin
275	Parishes And Schools In The Diocese Of Killaloe.	Co. Clare.
59	Parishes In The Diocese Of Cork And Ross	Co. Cork.
105	Patients And Helpers Of Neurofibromatosis Association	Dublin
24	People In Need Ltd	Dublin
44	Polio Fellowship Of Ireland Ltd ,	Dublin
284	Pontifical Mission Societies.	Dublin 6.
238	Post Polio Support Group.	Dublin 1.
91	Protestant Aid	Dublin
23	R P Ireland - Fighting Blindness	Dublin 1
293	Refugee Trust International	Co. Dublin.
175	Retirement Planning Council Of Ireland Limited	Dublin 2
267	Riding For The Disabled Association - Ireland	Co. Kildare.
269	Rockbrook School Scientific Trust	Dublin 16.
101	Royal College Of Physicians Of Ireland Education And Research Trust Fund	Dublin
292	Royal College of Surgeons in Ireland.	Dublin 2.
272	Royal National Lifeboat Institution-Dublin Branch.	Co. Dublin.
217	S.O.S. Kilkenny Limited	Co. Kilkenny
17	Saint Hilda's Services For The Mentally Handicapped	Co. Westmeath
200	Saint James Hospital.	Co. Dublin
182	Saint Joseph's School for Visually Impaired Boys	Dublin 9
178	Saint Jude's Trust For Homeless Children	Dublin 7.
288	Saint Mary's Cathedral - Limerick.	Limerick.
20	Saint Michael's House	Dublin
236	Saint Patrick's Cathedral.	Dublin
229	Salesian Sisters (F.M.A. Trustee Company).	Co. Dublin.
45	Samaritan Centre Cork	Co. Cork.
207	School of Economic Science.	Dublin
197	Scout Association Of Ireland	Dublin 2.
151	Scouting Ireland CSI formerly Catholic Boy Scouts of Ireland	Dublin 8
42	Scripture Union	Dublin
184	Self Help Development International.	Co. Carlow
179	Sick and Indigent Roomkeepers Society.	Dublin 2.
56	Simon Community - Dublin	Dublin
62	Simon Community of Ireland	Dublin
193	Sirius Commemoration Limited	Co. Cork
145	Sisters Of The Sacred Heart Of Jesus And Mary	Co. Tipperary.
46	Society of Saint Vincent De Paul-Galway.	Co. Galway.
116	South Inner City Development Association	Dublin
244	Specialised Equestrian Training Centre For The Handicapped.	Co. Wicklow.
265	St. Gabriel's School and Centre Ltd.	Limerick.
176	St. Luke's Institute Of Cancer Research.	Dublin 6.
10	St. Vincent de Paul - Cabra	Dublin 7.
170	Support Organisation for Trisomy (S.O.F.T.)	Dublin
214	Technology Education Trust	Dublin
33	Teenage Care Development Trust	Dublin
260	Terenure College Development Fund	Dublin 6W.
156	The Alzheimer Society Of Ireland	Co. Dublin
155	The Athlone Midland Samaritans	Co. Westmeath
276	The Augustinian Fathers In Ireland.	Dublin 16.
166	The Blue Cross In Ireland	Dublin
160	The Bolton Trust Ltd ,	Dublin 4.
63	The C.A.R.I. Foundation - Children At Risk In Ireland	Dublin
34	The Cheshire Foundation In Ireland	Dublin
100	The Irish Episcopal Commission For Emigrants.	Dublin
297	The Irish Girl Guides	Dublin 4.
159	The Irish Hospice Foundation	Dublin 2
72	The Irish Motor Neurone Disease Association Ltd	Dublin
227	The Irish Society for Autism	Dublin 1.
77	The Mater Foundation	Dublin
78	The Mater Foundation Trust	Dublin
264	The Medieval Trust	Dublin 8.
74	The Miscarriage Association Of Ireland	Dublin 7.
240	The Molyneux Home	Dublin 6.



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Serial Number	Name of Organisation	Address
110	The Multiple Sclerosis Care Foundation	Dublin
80	The Multiple Sclerosis Society of Ireland Limited	Dublin
57	The Rehab Group	Dublin
281	The Saint Raphael's Parents and Friends Association	Co Kildare.
188	The Salvation Army (Rep. Of Ireland).	Co. Dublin
150	The Samaritans-Galway	Co. Galway
126	The Schizophrenia Association Of Ireland.	Dublin 7.
71	The Threshold Foundation Ltd.	Dublin
38	Threshold	Dublin 7.
136	Tibetan Buddhist Religion Of Ireland/Dzogchen Beara Trust	Co. Cork
28	Tipperary Excel Heritage Co. Limited.	Co. Tipperary
258	Tralee Family Planning And Women's Health Clinic Ltd	Co. Kerry
283	Trinity Foundation	Dublin 2.
1	Trocaire.	Dublin
161	Trustees Of The Methodist Church In Ireland.	Belfast BT9 6AN
12	United Diocese Of Cashel, Waterford, Lismore, Ossory, Ferns And Leighlin	Co. Tipperary.
228	University College Dublin	Dublin 4.
277	University College-Cork.	Cork.
239	University Of Limerick Foundation	Limerick
37	Victory (Ireland) Christian Fellowship	Dublin
173	Welcome Home (Ireland) Ltd.	Dublin 4
132	Welpy Stanley Trust Limited	Co. Cork
158	Wesley College	Dublin 4
300	West Of Ireland Alzheimers Foundation.	Co. Mayo
35	West Of Ireland Cardiology Foundation Ltd	Co. Galway.
122	Western Care Association	Co. Mayo
280	Western Health Board	Galway
147	Westport/Aror (Kenya) Partnership.	Co. Mayo
286	Wilson Hospital School	Co. Westmeath.
30	World Mercy Fund (Ireland) Ltd.	Dublin
29	World Mercy Fund International Limited	Dublin
18	World Vision Of Ireland.	Dublin
231	Y. M. C. A. - City Of Dublin	Dublin 2.
261	Young Enterprise Ltd	Co. Mayo.
68	Zoological Society Of Ireland.	Dublin