

Revenue



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

**TAX BRIEFING**

**Supplement**



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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**

**Corporate Donations to Eligible Charities - List of Bodies authorised under Section 486A TCA 1997**

**Distributing Offshore Funds approved in accordance with Section 744 TCA 1997**

<b>Tax Briefing is produced by:</b>	<b>Customer Service Unit, Office of the Chief Inspector of Taxes, 4th Floor, Setanta Centre, Nassau Street, Dublin 2.</b>
<b>Editor:</b>	<b>Denis Holligan</b>
<b>Telephone:</b>	<b>01 - 671 6777, Extn. 70801</b>
<b>Assistant Editor:</b>	<b>Rosemary O'Rahilly</b>
<b>Telephone:</b>	<b>01 - 671 6777, Extn. 70808</b>
<b>Fax:</b>	<b>01 - 671 0960</b>
<b>E-mail</b>	<b>taxbrief@revenue.ie</b>
<b>Design:</b>	<b>Customer Service Unit</b>

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# TAX ALLOWANCES, RATES & EXEMPTIONS

## INCOME TAX ALLOWANCES

The following allowances, reliefs, exemption limits and rate bands apply for years ended 5 April 2000 and 5 April 2001

	1999/00	2000/01
<b>Personal Allowance</b>	£	£
Single Person	*4,200	*4,700
Married Person	*8,400	*9,400
<b>Widowed Person</b>		
with dependent children at standard rate	*4,200	*4,700
with dependent children at marginal rate	500	
without dependent children at standard rate	*4,200	*5,700
without dependent children at marginal rate	500	
Widowed Person (in year of bereavement)	*8,400	*9,400
<b>One-Parent Family</b> (with dependent children) See Note 1		
(a) Widowed Person at standard rate	*1,050	*4,700
Widowed Person at marginal rate (except in year of bereavement)	2,650	
(b) Other Person at standard rate	*1,050	*4,700
Other Person at marginal rate (deserted, separated or unmarried)	3,150	
<b>Widowed Parent Allowance</b>		
Bereaved in 1999/00		*10,000
Bereaved in 1998/99	5,000	*8,000
Bereaved in 1997/98	4,000	*6,000
Bereaved in 1996/97	3,000	*4,000
Bereaved in 1995/96	2,000	*2,000
Bereaved in 1994/95	1,000	-
<b>Home Carer's Allowance</b> Max.		*3,000
<b>PAYE Allowance</b>	*1,000	*1,000
<b>Age Allowance</b> Single/Widowed	400	*800
Married	800	*1,600
<b>Incapacitated Child Allowance (See Note 1)</b> Max.	800	*1,600
<b>Dependent Relative Allowance (See Note 1)</b> Max.	110	*220
<b>Blind Allowance</b> One spouse blind	1,500	*3,000
Both spouses blind	3,000	*6,000
<b>Additional Allowance for a Guide Dog</b>	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	*750
Widowed	*750	*1,125
Married	*1,000	*1,500
<b>Rent Allowance for 55 and over (max.)</b>		
Single	1,000	*2,000
Widowed	1,500	*3,000
Married	2,000	*4,000
<b>Mortgage Interest (max.)</b>		
<b>First Mortgage</b> (first five years)		
Single	*2,500	*2,500
Widowed	*3,600	*5,000
Married	*5,000	*5,000
<b>Others</b>		
Single	*1,900	*2,000
Widowed	*2,780	*4,000
Married	*3,800	*4,000

## Income Tax Bands

1999/2000 Single/Widowed	Married Couple
£14,000 @ 24% Balance @ 46%	£28,000 @ 24% Balance @ 46%
2000/2001 Single/Widowed	Single/Widowed
(without dependent children) £17,000 @ 22% Balance @ 44%	(with dependent children) £20,150 @ 22% Balance @ 44%
2000/2001 Married Couple	Married Couple
(one spouse with income) £28,000 @ 22% Balance @ 44%	(both spouses with income) £28,000 @ 22% (with an increase of £6,000 max.)* Balance @ 44%

**\*Note:** The increase in the standard rate tax band is restricted to the lower of £6,000 or the amount of the income of the spouse with the lower income. The increase is not transferable between spouses.

## Exemption Limits

	99/00 £	00/01 £
<b>Single/Widowed</b>		
under 65	4,100	4,100
65 years or over	6,500	7,500
<b>Married</b>		
under 65	8,200	8,200
65 years or over	13,000	15,000
<b>Additional for Dependent Children</b>		
1st and 2nd child (each)	450	450
Each subsequent child	650	650
Marginal Relief Tax Rate	40%	40%

**Note 1:** The child's / relative's income limits are:

One-Parent Family	£720
Incapacitated Child Allowance	£2,100
Dependent Relative Allowance	
1999/00	£5,152
2000/01	£5,536

The personal allowance is reduced by £1 for each £1 by which the child's / relative's income exceeds the above limit.

\* Relief is available at the standard rate of tax i.e. 24% in 1999/2000 and 22% in 2000/2001.

Other allowances and reliefs are given at the individual's marginal rate of tax i.e. 24% or 46%, as appropriate, in 1999/2000, and 22% or 44%, as appropriate, in 2000/2001.

# Revenue

## 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.

From 6 April 2000, the category of directors is extended to directors who control more than 5% of the shares in their company.

## Tuition Fees/Gifts

Tax relief at 22% (2000/01) is available for the following:

### Undergraduate Courses

- n Full-time approved undergraduate courses in private third level colleges in the State (1996/1997 onwards)
- n Part-time approved undergraduate courses in publicly funded third level institutions and private colleges in the State (1996/1997 onwards)
- n Part-time approved undergraduate courses operated by colleges in any EU Member State providing distance education in the State (1996/1997 onwards)
- n Full-time qualifying undergraduate courses in publicly funded universities or similar third level colleges in any EU Member State (1999/2000 onwards)

### Postgraduate Courses

- n Full-time and part-time approved postgraduate courses in private colleges and publicly funded colleges in the State (2000/2001 onwards)
- n Full-time and part-time postgraduate courses in a university or publicly funded college in another EU Member State including such colleges that provide distance education in the State. (2000/2001 onwards)

### Other Fees/Gifts

- n 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. (1997/98 onwards)
- n Gifts of money made to, or for the benefit of 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 (22% or 44%, as appropriate, in 2000/01) for the following:

- n 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
- n Donations to the Minister for Finance for use towards public expenditure
- n Gifts for education in the arts - minimum donation £100, maximum £10,000 (see list on page 34)

## Medical Insurance

Relief is available at the 22% rate (2000/01) in respect of qualifying premiums paid. For a list of Authorised Medical Insurers see page 29.

## 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:

- n £100 for an individual
- n £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:

- n Permanently incapacitated individuals (no restriction)
- n An individual who is aged 65 or over (max. 5% of total income)
- n 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

Class A (Normal rate at which contributions are made)		
Income (£)	Employer	Employee
Up to 26,500	12%	6.5%
26,501 - 36,600	12%	2%
Over 36,600	-	2%

Employees who earn £226 or less per week are exempt from paying PRSI. Where the earnings exceed £226 per week the employee's first £100 per week is free of PRSI (£20 per week for employees on a modified PRSI rate). Employees earning £280 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 26,500	7%
Over 26,500	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 £14,560.

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		
	1999/00	2000/01
Home Loans	6%	4%
Other Loans	10%	10%

**Note:** The amount of the benefit-in-kind on a home loan is treated as home loan interest paid. Tax relief is available on the deemed interest paid on a home loan.

### 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

	6/4/99 to 30/11/99	from 1/12/99
Ordinary Rate	20%	20%
Development Land (non-residential)	40%	20%
Development Land (residential)	20%*	20%
Foreign Life Assurance Policies	40%	40%
Units in certain offshore funds	40%	40%
CGT Personal Exemption	£1,000	£1,000
See page 26 for CGT Indexation Factors		

\* The 20% rate applies to gains on disposals of development land (other than disposals to connected persons) (a) which is zoned for use solely or primarily for residential purposes in the development plan of the planning authority for the area in which the land is located or (b) with planning permission for residential development or (c) disposed of to a Housing Authority, the National Building Agency or voluntary housing bodies, in certain circumstances.

All disposals of development land on or after 1/12/99 are at the 20% rate.

## Corporation Tax

Standard Rate	
1/1/98 - 31/12/98	32%
1/1/99 - 31/12/99	28%
1/1/2000 - 31/12/2000 (Trading Income*)	24%
1/1/2000 - 31/12/2000 (Non-Trading Income**)	25%
* includes profits from dealing in land which has been fully developed	
** includes income chargeable under Case III, Case IV, Case V, income from working minerals, petroleum activities and certain dealings in development land other than construction operations and dealing in land which has been fully developed.	
Reduced Rate	
(on first £50,000) 1/1/98 - 31/12/98	25%
(on first £100,000) 1/1/99 - 31/12/99	25%
From 1/1/2000 - where Trading Income is less than £50,000	12.5%
[Marginal relief available where trading income is between £50,000 and £75,000]	
Sale of Residential Land	
1/1/99 - 31/12/99	25%
From 1/1/2000	20%
Manufacturing Rate	
	10%

## Capital Acquisitions Tax

Rates Benefits taken on or after 1 December 1999	
Threshold Amount	Nil
Balance	20%

Small Gift Exemption - £1,000 for gifts taken on or after 1 January 1999.

### 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

**(To be applied to the class threshold)**

The indexed class thresholds for 1997 to 1999 are:

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

\* Prior to 1 December 1999

### Exception:

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

### New Group Thresholds

The new group thresholds which apply to gifts and inheritances taken on or after 1 December 1999 are as follows:

Group 1	£300,000
Group 2	£30,000
Group 3	£15,000

Relationships correspond to these outlined above under Class A, B and C respectively.



## 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 £15,000 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
Review Clause	£10

### 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 · exceeds £20,000	Exempt 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 · exceeds £20,000	Exempt 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 Irish or foreign 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. This relief 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 - full reduction of duty otherwise payable
- Commercial woodlands - duty not chargeable on the value of the trees growing on the land.

## Probate Tax

Rate: 2%

The exemption thresholds for Probate Tax below which no tax is chargeable 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
to 30/11/99	1.125	11,250
from 1/12/99		40,000



## 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:

- n £40,000 in respect of the supply of goods
- n £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%, 4.2%, 0%

## VAT Property Multiplier

The multiplier to be used for the valuation of supplies of an interest in immovable goods is 23.47 with effect from 30 June 1999.

## Vehicle Registration Tax

Rates of VRT from 1 January 2000		
<b>Cars</b>		
Up to 1400cc	22.5% of OMSP	} Subject to a minimum of tax £250
1401cc - 2000cc	25% of OMSP	
over 2000cc	30% of OMSP	
<b>Small Vans</b> and some jeeps	13.3% of OMSP	} Subject to a minimum tax of £100
<b>Motor Cycles</b>		
New	£2 per cc up to 350cc and £1 per cc thereafter	
Used	£2 per cc up to 350cc and £1 per cc thereafter less a deduction for age	
<b>Other Vehicles</b> e.g. Tractors, Large Vans, Lorries etc	A Flat Rate of £40	

OMSP = Open Market Selling Price

## 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 Hectolitre</b> £71.66 £215.01 £311.97
<b>Sparkling Wine, Sparkling Made Wine and Champagne</b> Not exceeding 5.5% volume Exceeding 5.5% volume	<b>Per Hectolitre</b> £71.66 £430.02
<b>Still Cider and Perry</b> Not exceeding 6% volume Exceeding 6% volume but not exceeding 8.5% volume Exceeding 8.5% volume but not exceeding 15% volume Exceeding 15% volume	<b>Per Hectolitre</b> £35.03 £151.59 £215.01 £311.97
<b>Sparkling Cider and Perry</b> Not exceeding 6% Exceeding 6% volume but not exceeding 8.5% volume Exceeding 8.5% volume	<b>Per Hectolitre</b> £35.03 £151.59 £430.02
<b>Spirits</b> Exceeding 5.5% volume Not exceeding 5.5% volume	<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>	£80.99 per thousand plus 18.57% of the retail price
<b>Cigars</b>	£123.47 per kilogram

Mineral Oils	
Description of Product	Rate of Duty
	£
<b>Light Oil:</b> Leaded petrol Unleaded petrol Super unleaded petrol Aviation gasoline	361.36 per 1,000 litres 294.44 per 1,000 litres 357.22 per 1,000 litres 180.68 per 1,000 litres
<b>Heavy Oil:</b> Used as a propellant Kerosene used other than as a propellant Fuel oil Other heavy oil (marked gas oil)	256.14 per 1,000 litres 25.00 per 1,000 litres 10.60 per 1,000 litres 37.30 per 1,000 litres
<b>Liquefied Petroleum Gas:</b> Used as a propellant Other liquefied petroleum gas	41.75 per 1,000 litres 14.30 per 1,000 litres
<b>Substitute Fuel:</b> Used as a propellant Other substitute fuel	256.14 per 1,000 litres 37.30 per 1,000 litres





[www.revenue.ie](http://www.revenue.ie)

### 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:

- t Tax Information including information on:
  - n VAT (including an extensive listing which shows the rate of Value Added Tax applicable to over 2,500 goods and services is now available.)
  - n PAYE (including leaflets on the operation of PAYE for 2000)
  - n Guidance Notes to Legislation
  - n Statements of Practice
  - n Copies of Tax Briefing
  - n 1999/2000 P35 on diskette software for downloading
- t Freedom of Information including Section 16 Rules, Procedures and Precedents which we currently draw upon in making decisions
- t Budget - Information on tax changes announced in the Budget
- t Euro including downloadable Euro Ready Reckoner
- t Tax Incentives

- t Customs & Excise including details of Traveller Duty Free Allowances
- t Vehicle Registration Tax
- t Small Business Page (where all information that might be of interest to SME's has been brought together on one page)
- t How to Contact Us - A list of frequently used addresses and telephone numbers and a list of e-mail addresses
- t Quick Find Index - An alphabetical listing of the most frequently visited pages on our site
- t 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.ie](mailto:custserv@revenue.ie)**

## Principal Inspector Responsibilities

Principal Inspector	Assignments	Telephone Number
Tadhg O'Connell (Acting)	Director of Technical Services and Anti-Avoidance.	01 - 6716777 ext. 70786
Thomas M. Tuíte	Regional Director for Special Enquiry Branch and Special Project Team.	01 - 6716777 ext. 70822
Anthony K. Hanrahan	Regional Director for Audit Districts (DAD) 1 - 10.	01 - 6689400 ext. 64106
Seán Breathnach	Regional Director for Dundalk, Kilkenny, Thurles, Wexford, Waterford. Coordination of Promotion Competitions.	01 - 6716777 ext. 70706
Padraig Ó 'Donghaile	Director of Prosecution Policy and Regional Director for Investigation Branch and Special Project Team..	01 - 6716777 ext. 70821
Eoin Ó 'Coindealbháin	Regional Director for Athlone, Castlebar, Galway, Letterkenny, Sligo and Dublin Directors District.	01 - 6716777 ext. 70708
Mary Hughes	Regional Director for Cork, Limerick, Tralee.	01 - 6716777 ext. 70705
Padraig Ó 'Moráin	Director of Audit Policy.	01 - 6716777 ext. 70741
Art O'Connor	Director of Personnel & Management Services.	01 - 6716777 ext. 70711
Liam Ó 'Laocha	Regional Director for Dublin PAYE, including DIRD (Dublin Information and Registration District).	01 - 6716777 ext. 70709
Joe Lynch	Director of Customer Service Policy and Regional Director for Computer Branch, Dublin Tax District (IT), Dublin Tax District (CT) and Retirement Benefits District.	01 - 6716777 ext. 70707
John Nicholl	Director of Compliance Policy & Regional Director for Dublin Compliance District.	01 - 6716777 ext. 70751



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## Third World Charities

### List

Tax Relief is 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 Christina Noble Foundation (Ireland) Ltd. 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 is as follows:

Action Aid Ireland  
 Agency for Personal Services Overseas  
 Aidlink  
 Bank of Ireland Employee's Fund for Third World Charities  
 Bóthar  
 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  
 The Christina Noble Foundation (Ireland) Ltd.  
 The Church of Ireland Bishops' Appeal Fund  
 Trócaire  
 World Vision of Ireland





## Statements of Practice

Title	Date	Number
<b>1985</b> VAT - Racehorse Trainers	1985	Information Leaflet
<b>1987</b> VAT - Footwear & Clothing	September 1987	Information Leaflet
<b>1988</b> VAT - Solicitors Incentive to Bring Tax Affairs up to Date Documents to be Enclosed with Returns of Income Self Assessment - Commencements and Cessations Income Tax Self Assessment - Tax Credits Self Assessment - Due Date for making 1988/89 Tax Returns	April 1988 September 1988 September 1988 September 1988 October 1988 December 1988	Information Leaflet SP/01/88 SP/02/88 SP/03/88 SP/04/88 SP/05/88
<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 Agreements as to Payments of Stamp Duty on Instruments (composition agreements)	May 1990 October 1990 October 1990 July 1990  October 1990 December 1990 August 1990 December 1990 March 1990 May 1990 September 1990 July 1990 September 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/03/90
<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 Tax Treatment of Payments under Swap Agreements	May 1991 December 1991 June 1991 April 1998 September 1991  February 1991 June 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 CT/01/91
<b>1992</b> Capital Acquisitions Tax Amnesty for Stamp Duties Use of Registered Post in Stamp Duty 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 1/11/92 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 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 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



## Statements of Practice

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	January 1996	CAT/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 - Plant & Machinery 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 October 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 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 VRT - Repayment of VRT in respect of Motor Vehicles used for Demonstration Purposes VAT - Abolition of Duty-Free Sales to Travellers on Intra Community Journeys VAT - Treatment of Building & Associated Services VAT - Treatment of International Leasing of Means of Transport	February 1999 March 1999 May 1999 May 1999 May 1999 May 1999 June 1999 June 1999 July 1999 July 1999	CAT/01/99 CG/1/99 Information Leaflet Information Leaflet 1/99 SP - GEN/1/99 SP - GEN/2/99 SP - VRT/1/99 SP - VAT/1/99 Information Leaflet 2/99 Information Leaflet 3/99



## Revenue Information Leaflets & Guides

Income Tax			
Reference		Title	Latest Issue Date
IT	1	Allowances, Reliefs & Tax Rates	February 2000
IT	2	Taxation of Married Persons	July 1999
IT	4	Understanding PAYE Tax Tables	April 2000
IT	6	Medical Expenses Relief	April 1999
IT	7	Covenants to Individuals	May 2000
IT	8	Tax Exemption & Marginal Relief	April 2000
IT	9	One Parent Family Allowance	June 1995
IT	10	Guide to Self-Assessment for the Self-Employed	June 2000
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	July 1999
IT	21	Lump Sum Payments on Redundancy / Retirement	July 1999
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	26	Urban Renewal Relief	March 1996
IT	27	Tax Relief on Service Charges	August 1995
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	March 2000
IT	32	Revenue Audit - Guide for Small Business	July 1999
IT	35	Blind Persons Allowances & Reliefs - large print	February 2000
IT	45	Allowances for Over 65's	February 2000
IT	46	Dependent Relative Allowance	February 2000
IT	47	Incapacitated Person - Allowance for Employing a Carer	January 2000
IT	48	Starting in Business - A Revenue Guide	July 1999
IT	49	VAT for Small Business - A Revenue Guide	September 1999
IT	50	PAYE / PRSI for Small Employers - A Revenue Guide	November 1999
IT	51	Employees' Motoring Expenses	February 1997
IT	52	Taxation Treatment of Finance Leases	April 2000
IT	53	Domestic Employer Scheme	September 1999
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	May 2000
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	April 2000
IT	61	A Revenue Guide to Professional Services	October 1998
IT	62	Withholding Tax (PSWT) for Accountable Persons and Specified Persons	October 1998
IT	63	A Guide to Profit Sharing Schemes	January 1999
IT	64	RCT - Guide for Principal Contractors & Update Slip	January 1999
IT	65	RCT - Guide for Sub-Contractors & Update Slip	August 1999
IT	66	Rural Renewal Scheme	February 2000
IT		Home Carer's Allowance	September 1998
IT		Employed or Self-Employed - A Guide for Tax and Social Insurance	September 1998
IT		Code of Practice for Revenue Auditors	November 1998
IT		Employer's Guide to PAYE	March 1994
IT		Notice to Employers on the Operation of PAYE for 2000/01	February 2000

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

Reference	Title	Latest Issue Date

### Charities

Reference	Title	Latest Issue Date
CHY 1	Applying for Relief from tax on the Income and Property of Charities	October 1999
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 Covenantants (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 Covenantants (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
CHY 9	Tax Relief for Designated Third World Charities	July 1999
CHY 10	VAT & Charities	June 1999

### Collector-General

Reference	Title	Latest Issue Date
CG 3	Payments to the Collector-General	January 1997
CG 4	Change of Address	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	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

Dividend Withholding Tax			
Reference		Title	Latest Issue Date
DWT	INFO 1	Dividend Withholding Tax - Information Leaflet	July 1999

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	August 1996
RP	2	Notes on Residential Property Tax	
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	October 1998

Stamp Duty			
Reference		Title	Latest Issue Date
SD	1	Stamp Duty	December 1999
SD	2	Stamp Duty Relief on Transfers of Land to Young Trained Farmers	February 1999
SD	3	Stamp Duty - Review and Appeal Procedures	May 1996
SD	7	SCertificates required in Deeds	December 1999
SD	8	New Stamping System	December 1999



## Revenue Information Leaflets & Guides

### VAT

Reference	Title	Latest Issue Date
Guide Leaflet Guide Guide	2 Guide to Value-Added Tax VAT Property Transactions VAT on Property Finance Act 1997 Changes - A Revenue Guide VAT and Financial Services	July 1999 July 1980 August 1997 June 1999

### Vehicle Registration Tax

Reference	Title	Latest Issue Date
VRT	1 Vehicle Registration Tax - General Information	March 2000
VRT	2 Temporary Exemptions	March 2000
VRT	3 Tax Relief on Transfer of Residence	April 2000
VRT	4 Tax Relief on Transfer of Residence (Duty Free Cars)	April 2000
VRT	5 Reserving a Millenium Registration Number	May 1999
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
Public Notice	1866 Remission or repayment of excise duty on hydrocarbon oil and liquid petroleum gas (LPG) used for the purpose of commercial sea navigation	September 1995
Public Notice	1878 Notes on completing Form B.D.8	July 1999

### Other Leaflets/Guides

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
	E-Commerce and the Irish Tax System	June 1999

## 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

1999 Stg £1 = IR £1.2668



## Conversion Rates

## Foreign Currencies

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

	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00
U S Dollar	1.441	1.5171	1.6048	1.6051	1.4611	1.4376	1.3093
Sterling	0.9576	0.9746	1.0263	1.0116	0.8902	0.8695	0.8128
Deutschmark	2.4134	2.3623	2.2973	2.4923	2.5926	2.4998	2.4833
French Franc	8.2717	8.1325	7.9607	8.438	8.7124	8.3822	8.3289
Dutch Guilder	2.7091	2.6488	2.5724	2.7955	2.9199	2.8176	2.7981
Belgian Franc	50.46	48.64	47.23	51.34	53.50	51.56	51.22
Danish Krone	9.4937	9.2952	8.9241	9.5694	9.8743	9.5145	9.4444
Italian Lira	2311.51	2427.69	2583.78	2500.8	2544.55	2470.46	2458.56
Greek Drachma	340.77	361.74	374.84	393.84	411.41	421.92	416.91
Spanish Peseta	192.91	198.86	197.23	209.95	219.12	212.430	211.267
Portuguese Escudo	241.01	243.05	240.24	253.21	263.41	256.15	254.56
Japanese Yen	155.22	150.44	155.19	180.92	179.24	183.68	145.73
Swiss Franc	2.1086	1.9884	1.8776	2.0844	2.1348	2.0634	2.0342
Swedish Krona	11.3854	11.4479	11.2042	11.0045	11.3911	11.4331	11.0248
Norwegian Krone	10.3968	10.33	10.1331	10.4499	10.6821	10.8999	10.3975
Finnish Markka	8.1706	7.5123	6.9929	7.5312	7.7961	7.5997	7.5495
Austrian Schilling	16.98	16.62	16.16	17.54	18.24	17.59	17.47
Hong Kong Dollar	11.1441	11.7282	12.4129	12.4186	11.3127	NONE	NONE
Canadian Dollar	1.8884	2.0967	2.1864	2.1847	2.0481	2.1643	1.9262
Australian Dollar	2.1075	2.045	2.159	2.0358	2.0461	2.3176	2.0323
ECU	1.25	1.2419	1.2439	1.3048	1.3175	ceased	ceased
E.E.R. Index	65.12	65.65	67.4	69.01	65.59	ceased	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 and for each subsequent year 5th April: 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).

#### Notes on Rates

The chart above shows the average market exchange rates supplied by the Central Bank. 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.



## Double Taxation Treaties entered into by Ireland

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
MALAYSIA	28 Nov 1998	11 Sep 1999	06 Apr 2000	01 Jan 2000	06 Apr 2000	495 of 1998
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
SLOVAK REP.	8 June 1999	30 Dec 1999	06 Apr 2000	01 Jan 2000	06 Apr 2000	426 of 1999
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	20 Jan 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		130 of 1973
				* Corporation Profits Tax		
USSR	17 Dec 1986	23 Dec 1987	Air Transport Agreement			349 of 1987

## Update on Tax Treaties

### Existing Treaties

Ireland currently has double taxation treaties in force with thirty-six countries. These include two new treaties, with **Malaysia** and **Slovakia**, which came into force at the beginning of 2000.

### Treaties/Protocols signed and awaiting ratification

A treaty with **Romania** which was signed in 1999, and also ratified by Ireland, is awaiting ratification by the Romanian Parliament. An amending protocol to the 1997 treaty with the **US** was signed and ratified by both Governments at the end of last year. The protocol will enter into force following a formal exchange of instruments of ratification.

### Treaties under negotiation/re-negotiation

Negotiations for new double taxation treaties have been concluded with **China**, **India** and **Egypt**. All of these treaties are currently being processed towards signing and ratification. A re-negotiation of our existing treaty with **Norway** was concluded in early April 2000. It is expected that an agreed text will be signed and ratified before the end of this year. Negotiations commenced, during 1999, to conclude new treaties with **Bulgaria** and **Turkey** and to re-negotiate the existing treaty with **Canada**, which dates from 1967. First rounds of negotiations on concluding treaties with **Ukraine** and **Slovenia** are planned for June and July 2000, respectively. Negotiations with **Greece** are continuing.





## List of Foreign Withholding Tax Rates

Country	Year	Withholding Tax Rates %		
		Dividends(a)	Interest	Royalties
Australia	1984	15	10	10
Austria	1964	0(b) / 10	0	0 / 10(m)
Belgium	1973	0(b) / 15	15	0
Canada	1958	0(c) / 15	15(j)	0(n)
Cyprus	1952	0	0	0 / 5(o)
Czech Rep.	1997	5(d) / 15	0	10
Denmark	1994	0(b)(d) / 15	0	0
Estonia	1999	5(d) / 15	10	5(p) / 10
Finland	1990	0(b)(e) / 15	0	0
France	1966	0(b) / 10(f) / 15	0	0(q)
Germany	1959	0(b) / 15(g)	0	0
Hungary	1997	5(h) / 15	0	0
Israel	1996	10	5(k) / 10	10
Italy	1967	0(b) / 15	10	0
Japan	1974	10(d) / 15	10	10
Korea (Rep.)	1992	10(e) / 15	0	0
Latvia	1999	5(d) / 15	10	5(p) / 10
Lithuania	1999	5(d) / 15	10	5(p) / 10
Luxembourg	1968	0(b) / 5(d) / 15	0	0
Malaysia	2000	10	0(l) / 10	8
Mexico	1999	5(e) / 10	0(l) / 5(t) / 10	10
Netherlands	1965	0(b)(d) / 15	0	0
New Zealand	1989	15	10	10
Norway	1967	0(d) / 10	0	0
Pakistan	1968	15 / 0-35(i)	No Limit	0
Poland	1996	0(d) / 15	0(k) / 10	10
Portugal	1995	0(b) / 15	0(l) / 15	10
Russia	1996	10	0	0
Slovak Rep.	2000	0(d) / 10	0	0 / 10(u)
Spain	1995	0(b)(d) / 15	0	5(r) / 8(s) / 10
South Africa	1998	0	0	0
Sweden	1988	0(b) / 5(e) / 15	0	0
Switzerland	1965	10(d) / 15	0	0
UK	1976	0(b)(e) / 15	0	0
United States	1998	5(e) / 15	0	0
Zambia	1967	0	0	0

### Notes

- (a) From 6 April, 1999 Irish withholding tax applies.
- (b) Per EC Parent-Subsidiary Directive (25% holding).
- (c) Inter-corp. rate - 100% holding (see other conditions in treaty).
- (d) Inter-corp. rate - 25% holding
- (e) Inter-corp. rate - 10% holding.
- (f) Inter-corp. rate - 50% holding.
- (g) Subject to variation - see treaty.
- (h) 10% holding.
- (i) For an Irish individual recipient (not engaged in trade or business in Pakistan through a permanent establishment) - the withholding tax rate is the Pakistani tax rate (currently graduated scale to a top rate of 35%) which would have applied if he/she were a Pakistani resident liable to tax on his total world income.
- (j) From Ireland - domestic standard rate applies.
- (k) Certain credit sales and bank interest.
- (l) Certain Government loans and in the case of Mexico certain pension funds.
- (m) If the recipient holds more than 50% of the payer company.
- (n) Literary, dramatic, musical or artistic copyrights (other than for films or tv) - otherwise domestic rate applies.
- (o) For films (not tv).
- (p) For use of industrial, scientific, or commercial equipment.
- (q) Excluding films - domestic rate applies.
- (r) Literary, dramatic, musical or artistic copyrights.
- (s) Films, tapes and lease payments.
- (t) For banks.
- (u) For technical royalties or for information concerning industrial, commercial or scientific experience.



## Capital Gains Tax

## Multipliers

Year Expenditure Incurred	Capital Gains Tax Multiplier for Disposal in year ended 5 April									
	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
<b>1974/75</b>	5.355	5.552	5.656	5.754	5.899	6.017	6.112	6.215	6.313	6.582
<b>1975/76</b>	4.326	4.484	4.568	4.647	4.764	4.860	4.936	5.020	5.099	5.316
<b>1976/77</b>	3.726	3.863	3.935	4.003	4.104	4.187	4.253	4.325	4.393	4.580
<b>1977/78</b>	3.194	3.312	3.373	3.432	3.518	3.589	3.646	3.707	3.766	3.926
<b>1978/79</b>	2.951	3.059	3.117	3.171	3.250	3.316	3.368	3.425	3.479	3.627
<b>1979/80</b>	2.663	2.760	2.812	2.861	2.933	2.992	3.039	3.090	3.139	3.272
<b>1980/81</b>	2.305	2.390	2.434	2.477	2.539	2.590	2.631	2.675	2.718	2.833
<b>1981/82</b>	1.905	1.975	2.012	2.047	2.099	2.141	2.174	2.211	2.246	2.342
<b>1982/83</b>	1.603	1.662	1.693	1.722	1.765	1.801	1.829	1.860	1.890	1.970
<b>1983/84</b>	1.425	1.478	1.505	1.531	1.570	1.601	1.627	1.654	1.680	1.752
<b>1984/85</b>	1.294	1.341	1.366	1.390	1.425	1.454	1.477	1.502	1.525	1.590
<b>1985/86</b>	1.218	1.263	1.287	1.309	1.342	1.369	1.390	1.414	1.436	1.497
<b>1986/87</b>	1.165	1.208	1.230	1.252	1.283	1.309	1.330	1.352	1.373	1.432
<b>1987/88</b>	1.126	1.168	1.190	1.210	1.241	1.266	1.285	1.307	1.328	1.384
<b>1988/89</b>	1.105	1.146	1.167	1.187	1.217	1.242	1.261	1.282	1.303	1.358
<b>1989/90</b>	1.070	1.109	1.130	1.149	1.178	1.202	1.221	1.241	1.261	1.314
<b>1990/91</b>	1.026	1.064	1.084	1.102	1.130	1.153	1.171	1.191	1.210	1.261
<b>1991/92</b>	-	1.037	1.056	1.075	1.102	1.124	1.142	1.161	1.179	1.229
<b>1992/93</b>	-	-	1.019	1.037	1.063	1.084	1.101	1.120	1.138	1.186
<b>1993/94</b>	-	-	-	1.018	1.043	1.064	1.081	1.099	1.117	1.164
<b>1994/95</b>	-	-	-	-	1.026	1.046	1.063	1.081	1.098	1.144
<b>1995/96</b>	-	-	-	-	-	1.021	1.037	1.054	1.071	1.116
<b>1996/97</b>	-	-	-	-	-	-	1.016	1.033	1.050	1.094
<b>1997/98</b>	-	-	-	-	-	-	-	1.017	1.033	1.077
<b>1998/99</b>	-	-	-	-	-	-	-	-	1.016	1.059
<b>1999/00</b>	-	-	-	-	-	-	-	-	-	1.043

**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

1999/2000

Category of Employment	Expenses Due £
<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	120
Fitter mechanic, plasterer	80
Electrician	120
Mason, roofer, slater, tiler, floor layer, stone cutter	80
Driver, scaffolder, sheeter, 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	150
Painters, Polishers, Upholsterers, Wood Cutting Machinists	95
<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>	
Obliged 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	190
Semi-skilled workers who bear the full cost of own tools and overalls	147
All unskilled workers and skilled or semi-skilled workers who do not bear the full cost of own tools and overalls	125
<b>Firemen: Full-time</b>	107
<b>Firemen: Part-time</b>	225
<b>Fishermen in Employment</b>	250
<b>Foresters employed by Coillte</b>	100
<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

1999/2000

Category of Employment	Expenses Due £
<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>	125
<b>Assistant Pharmacists</b>	75
<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)	138
Plumber-welder	160
Pipe fitter-welder	160
<b>Printing Bookbinding and allied trades</b>	
Bookbinders (Hand)	85
Bookbinders (Others)	75
Compositors, linotype and monotype operators	85
Copy Holders, photo lithographers, photo engravers and workers in T and E section of newspapers	80
Monotype caster attendants, stereotypes and machine minders	95
Readers and revisers	70
Rotary machine minders and assistants	105
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



1999/2000

Category of Employment	Expenses due £
<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 Crews 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)	75
<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
Guidance Counsellors	
(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
Third level academic staff	
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
Physical education teachers	
(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
<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  
 Lotus Development Ireland Medical Benefits Society  
 Saville Medical Benefits Society  
 Xilinx Ireland Medical Benefits Society  
 HSBC Group Medical Scheme





## Social Insurance Pensions and Allowances 1998/99 - 2000/01

### Social Insurance Payments

	1998/99	1999/00	2000/01	Rate May 2000
<b>Retirement pension/old age contributory pension</b>				
1. Under 80 years of age				
- Personal rate	ir£4,276	ir£4,580	ir£4,964	ir£96.00
- Person with Living Alone Allce.	ir£4,588	ir£4,892	ir£5,276	ir£102.00
- Person with adult dependent under 66	ir£6,994	ir£7,442	ir£8,075	ir£156.20
- Person with adult dependent 66 or over	ir£7,222	ir£7,671	ir£8,304	ir£160.60
2. Aged 80 or over				
- Personal rate	ir£4,536	ir£4,840	ir£5,224	ir£101.00
- Person with Living Alone Allce.	ir£4,848	ir£5,152	ir£5,536	ir£107.00
- Person with adult dependent under 66	ir£7,254	ir£7,702	ir£8,336	ir£161.20
- Person with adult dependent 66 or over	ir£7,482	ir£7,931	ir£8,564	ir£165.60
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£3,829	ir£3,985	ir£4,201	ir£81.10
2. Aged 66 - 79				
- Personal rate	ir£3,917	ir£4,221	ir£4,605	ir£89.10
- Person with Living Alone Allce.	ir£4,229	ir£4,551	ir£4,917	ir£95.10
3. Aged 80 or over				
- Personal rate	ir£4,177	ir£4,481	ir£4,865	ir£94.10
- Person with Living Alone Allce.	ir£4,489	ir£4,793	ir£5,177	ir£100.10
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£3,730	ir£3,886	ir£4,193	ir£81.10
- Person with adult dependent	ir£6,137	ir£6,436	ir£6,950	ir£134.40
- Person with adult dependent 66 or over			ir£7,175	ir£139.10
2. Aged 65 -79				
- Personal rate	ir£4,276	ir£4,580	ir£4,964	ir£96.00
- Person with Living Alone Allce.	ir£4,588	ir£4,892	ir£5,276	ir£102.00
- Person with adult dependent	ir£6,682	ir£7,130	ir£7,720	ir£149.30
- Person with adult dependent 66 or over			ir£7,946	ir£154.00
3. Aged 80 or over				
- Personal rate	ir£4,536	ir£4,840	ir£5,224	ir£101.00
- Person with Living Alone Allce.	ir£4,848	ir£5,152	ir£5,536	ir£107.00
- Person with adult dependent	ir£6,942	ir£7,390	ir£7,980	ir£154.30
- Person with adult dependent 66 or over			ir£8,206	ir£159.00
4. Increase for each child dependent	ir£ 790	ir£ 790	ir£ 790	ir£ 15.20
<b>Carer's Benefit</b>				
1. Personal Rate				
- Caring for one person				ir£88.50
- Caring for two or more people				ir£132.80
2. Increase for each child dependant				ir£13.20
<b>Disability benefit and occupational injury benefit</b>				
- Personal rate*	ir£3,219	ir£3,375	ir£3,565	ir£77.50
- Person with adult dependent*	ir£5,105	ir£5,358	ir£5,727	ir£124.50
<b>Unemployment benefit and pay-related benefit</b>				
- Personal rate*	ir£3,125	ir£3,278	ir£3,494	ir£77.50
- Person with adult dependent*	ir£5,259	ir£5,508	ir£5,923	ir£124.50

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

**DB:** For 1998/99 the first 36 days are excluded.

**UB:** The first £10 per week is excluded.



## Social Insurance Pensions and Allowances 1998/99 - 2000/01

### Social Assistance Payments

	1998/99	1999/00	2000/01	Rate May 2000
<b>Old Age Pension</b>				
1. Aged 66 to 79 years				
- Personal rate	ir£3,730	ir£4,034	ir£4,418	ir£85.50
- Person with Living Alone Allowance	ir£4,042	ir£4,346	ir£4,730	ir£91.50
- Person with adult dependant	ir£5,862	ir£6,308	ir£6,937	ir£134.30
2. Aged 80 or over				
- Personal Rate	ir£3,990	ir£4,294	ir£4,678	ir£90.50
- Person with Living Alone Allowance	ir£4,302	ir£4,606	ir£4,990	ir£96.50
- Person with adult dependant	ir£6,122	ir£6,568	ir£7,197	ir£139.30
3. Increase for each child dependant	ir£ 686	ir£686	ir£ 686	ir£ 13.20
<b>Blind Pension</b>				
1. Aged under 66 years (Blind person)				
- Personal rate	ir£3,642	ir£3,798	ir£4,014	ir£77.50
- Person with adult dependent	ir£5,774	ir£6,028	ir£6,443	ir£126.30
2. Aged 66 to 79 years				
- Personal rate	ir£3,730	ir£4,034	ir£4,418	ir£85.50
- Person with Living Alone Allce.	ir£4,042	ir£4,346	ir£4,730	ir£91.50
- Person with adult dependent	ir£5,862	ir£6,308	ir£6,851	ir£134.30
3. Aged 80 or over				
- Personal rate	ir£3,990	ir£4,294	ir£4,678	ir£90.50
- Person with Living Alone Allce.	ir£4,302	ir£4,606	ir£4,990	ir£96.50
- Person with adult dependent	ir£6,122	ir£6,568	ir£7,111	ir£139.30
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£3,642	ir£3,798	ir£4,014	ir£ 77.50
2. Aged 66 to 79				
- Personal rate	ir£3,730	ir£4,034	ir£4,418	ir£ 85.50
- Person with Living Alone Allce.	ir£4,042	ir£4,346	ir£4,730	ir£ 91.50
3. Aged 80 or over				
- Personal rate	ir £3,990	ir£4,294	ir£4,678	ir£90.50
- Person with Living Alone Allce.	ir£4,302	ir£4,606	ir£4,990	ir£96.50
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£4,432	ir£4,588	ir£4,804	ir£92.70
2. Aged 66 and over, incl. one child	ir£4,520	ir£4,824	ir£5,208	ir£100.70
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£3,798	ir£3,954	ir£4,170	ir£80.50
2. Aged 66 years and over	ir£3,886	ir£4,190	ir£4,574	ir£88.50
(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



## EMPLOYEES' MOTORING & SUBSISTENCE EXPENSES

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

- n The prevailing schedule of Civil Service rates; or
- n Any other schedule with rates not greater than the Civil Service rates.

### Civil Service Rates

The Civil Service motor mileage arrangements have been reviewed and new arrangements have been put in place. The new arrangements involve a simplified mileage rate structure with two rates in each of three new car sizes to replace the present structure. The new rates and structure, details of which are shown below, will apply with effect from 1 January 1999.

Motor Mileage Rates effective from 1 January 1999			
Official Mileage in a calendar year	Engine Capacity		
	Up to 1,200cc	1,201cc to 1,500cc	1,501cc and over
Up to 4,000	53.11p	61.41p	75.64p
4,001 and over	28.10p	31.50p	34.59p

### Transitional Arrangements for certain categories

Individuals whose current cars are between 1,138cc and 1,200cc will be allowed avail of the rates applying to the new middle car category (engine capacity of 1,201cc to 1,500cc) on a personal basis from 1 January 1999 to 31 May 2004, provided that they have not changed or do not change to a car which is under 1,138cc during this period - in the event of such a change the appropriate lower rate will apply from the date of change of the car.

Individuals whose current cars are between 1,388cc and 1,500cc will be allowed avail of the rates applying to the new large car category (engine capacity of 1,501cc and over) on a personal basis from 1 January 1999 to 31 May 2004, provided that they have not changed or do not change to a car which is under 1,388cc during this period - in the event of such a change the appropriate lower rate will apply from the date of change of the car.

### Further Information

The foregoing re-imbursement rates may be applied **without specific Revenue approval** where a satisfactory recording and internal control system is in operation. For further information see leaflet IT51 - *Employees' Motoring Expenses*.

### 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:

Rates effective from 1 January 1999					
Class of Allowances	Night Allowances		Detention Rate	Day Allowances	
	Normal Rate	Reduced Rate		10 hours or more	5 hours but less than 10 hours
	£	£	£	£	£
A - Rate	75.57	69.67	37.78	21.43	8.74
B - Rate	67.90	58.08	33.96	21.43	8.74
C - Rate	56.79	46.99	28.43	21.43	8.74
D - Rate	49.13	41.46	24.57	16.18	8.00
E - Rate	40.25	33.37	20.10	16.18	8.00

### 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 - £30,152.

#### Class B:

Executive and Higher Executive Officers and comparable grades - £17,042.

#### Class C:

Clerical Officers and comparable grades with salaries above £14,693 per annum.

#### Class D:

Clerical Officers and comparable grades with salaries above £9,523 and below £14,692 per annum.

#### Class E:

Service officers and related grades.



## Employees' Motoring & Subsistence Expenses

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

List of approved bodies for the purposes of Section 484 TCA 1997 as at May 2000.

NAME OF APPROVED BODY	EFFECTIVE FROM
ABBAY CENTRE OF BALLYSHANNON	13/10/92
ABBAY THEATRE (NATIONAL THEATRE)	30/08/85
ABBAYFEALE FOLK LTD	17/01/00
ACTORS' CENTRE COMPANY LTD (CENTRE FOR THE PERFORMING ARTS)	15/05/87
AFRICAN CULTURAL PROJECT LIMITED	30/10/99
ALCHEMISER LIMITED	08/02/93
ALTERNATIVE ENTERTAINMENTS COMMUNITY ARTS GROUP	31/01/89
AN CHOMHAIRLE LEABHARLANNA*	21/06/99
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
BEESENEZ THEATRE COMPANY	17/01/00
BELL TABLE 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
CARLOW COUNTY COUNCIL*	24/09/99
CASTLETOWN FOUNDATION	30/08/85
CAVAN TOWN ARTS AND CULTURAL CENTRE LTD	17/01/00
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
CLARE COUNTY COUNCIL*	15/06/99
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
CORCA DORCA THEATRE COMPANY LIMITED	20/03/00
CORK CORPORATION*	08/11/99
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
DEANE CROWE THEATRE LTD	10/06/99
DESIGNYARD LIMITED	02/09/94
DONEGAL COUNTY COUNCIL*	28/06/99
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 CITY UNIVERSITY	04/04/00
DUBLIN CORPORATION*	21/06/99
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 - RATHDOWN COUNTY COUNCIL*	11/08/99





## Gifts for Education in the Arts

NAME OF APPROVED BODY	EFFECTIVE FROM
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
FINGAL COUNTY COUNCIL*	28/06/99
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
GALLOGLASS 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 COUNTY COUNCIL*	15/07/99
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
GERARD MANLEY HOPKINS SOCIETY	08/07/99
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
HUGH LANE GALLERY TRUST	17/01/00
HUNT MUSEUM	11/07/94
INNISKEEN ENTERPRISE DEVELOPMENT GROUP LIMITED	30/10/99
INTERNATIONAL CARTOON FESTIVAL	07/03/96
INTO ART	20/04/99
IOMHA IL DANACH THEATRE COMPANY	29/07/92
IRISH CHILDREN'S MUSEUM LIMITED	30/10/99
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 MUSEUM OF MODERN ART COMPANY	23/05/00
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
JAMES JOYCE CULTURAL CENTRE LIMITED	23/05/00
JUNIOR DUBLIN FILM FESTIVAL LIMITED	26/09/91
KENMARE CARNEGIE ARTS CENTRE LTD	30/06/98
KERRY CULTURAL & LITERARY CENTRE	07/03/96
KILDARE COUNTY COUNCIL*	13/07/99
KILKENNY ART GALLERY SOCIETY LTD	20/04/99
KILKENNY ARTS WEEK	11/12/86
KILKENNY COUNTY COUNCIL*	23/09/99
KILKENNY SCHOOL OF MUSIC TRUST	30/08/85
LAOIS COUNTY COUNCIL*	25/06/99
LEINSTER PRINTMAKING STUDIO LTD	22/10/98
LEITRIM COUNTY COUNCIL*	15/06/99
LIMERICK COLLEGE OF ART, COMMERCE AND TECHNOLOGY	07/07/86
LIMERICK COUNTY COUNCIL*	23/11/99
LIMERICK EXHIBITION OF VISUAL ART	23/05/94
LOUTH COUNTY COUNCIL*	13/07/99
MAYO COUNTY COUNCIL*	27/07/99
MEATH COUNTY COUNCIL*	13/07/99
MIFI LIMITED (MUSICAL INSTRUMENT FUND OF IRELAND LTD)	05/06/97
MOAT CLUB, NAAS, CO KILDARE	18/09/98
MONAGHAN COUNTY COUNCIL*	23/06/99
MOVING THEATRE	10/02/87
MULLINGAR INTEGRATED ARTS CENTRE LIMITED	30/10/99
MUSIC ASSOCIATION OF IRELAND	30/08/85
MUSIC FESTIVAL IN GREAT HOUSES	30/08/85



## Gifts for Education in the Arts

NAME OF APPROVED BODY	EFFECTIVE FROM
MUSIC FOR GALWAY	27/05/88
NA PIOBAIRI UILLEANN	30/08/85
NATIONAL ASSOCIATION FOR YOUTH DRAMA	07/03/96
NATIONAL BALLET OF IRELAND LIMITED	23/05/00
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 (ABBEY THEATRE)	30/08/85
NATIONAL UNIVERSITY OF IRELAND, GALWAY	10/06/99
NEW IRISH CHAMBER ORCHESTRA	30/08/85
NORTH-WEST THEATRE PROJECT	12/07/96
OFFALY COUNTY COUNCIL*	13/07/99
OPERA THEATRE COMPANY LIMITED	27/01/93
PASSION MACHINE LIMITED	19/09/88
PATRONS OF LIMERICK UNIVERSITY CONCERT HALL	20/08/93
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
ROSCOMMON COUNTY COUNCIL*	15/06/99
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
SCULPTURE IN WOODLAND IRELAND LTD	10/06/99
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 DUBLIN COUNTY COUNCIL*	15/06/99
SOUTH TIPPERARY ARTS CENTRE	12/07/96
ST. PATRICKS BAND, GALWAY	07/03/96
STORYTELLERS LIMITED	30/10/99
STRATEGIC ARTS MANAGEMENT COMPANY LIMITED	20/03/00
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 COUNTY COUNCIL*	25/06/99
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
WESTMEATH COUNTY COUNCIL*	23/06/99
WET PAINT ARTS GROUP LTD (PREVIOUSLY WET PAINT THEATRE CO. LTD)	02/09/86
WEXFORD COUNTY COUNCIL*	21/06/99
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

\*The approval is given on the understanding that any donations raised by the approved body under Section 484, Taxes Consolidation Act 1997 is used solely for the promotion of the public library service as defined by Section 33, Local Government Act 1994.