June 2001 Supplement

Revenue

This content is more than 5 years old.
Where still relevant it has been incorporated
into a Tax and Duty Manual
or other website text.

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

TAX BRIEFING Supplement

Revenue

CONTENTS

PAGE

Allowances / Tax Rates / Exemptions etc.	
Income Tax	3
CGT / CT / CAT	7
Stamp Duty	8
VAT / VRT / Excise Duties	9
Information available on Revenue's Website	10
Revenue E-Mail Addresses	11
Tax Briefing Index	12
Third World Charities	19
Statements of Practice	20
Revenue Information Leaflets and Guides	22
Conversion Rates	26
Double Taxation Treaties	28
List of Foreign Withholding Tax Rates	29
CGT Indexation Factors	30
Schedule E Expenses	31
Authorised Health Insurers	33
Social Insurance Pensions and Allowances	34
Employees' Motoring & Subsistence Expenses	36
Gifts for Education in the Arts	38

This content is more than 5 years old. Where still relevant it has been incorporated into a Tax and Duty Manual or other website text.

The following lists are also available on our website at www.revenue.ie:

- **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**

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

While every effort is made to ensure that the information given in this publication is accurate, it is not a legal document. Responsibility cannot be accepted for any liability incurred or loss suffered as a consequence of relying on any matter published herein.

Revenue

TAX CREDITS, RATES & EXEMPTIONS

INCOME TAX

The following chart gives details of the main allowances for 2000/01 and the tax credits for the short tax "year" 2001.

Personal Allowances	2000/2001	2001 Annual Allowance	Equivalent Tax Credit	
			Full Tax Year	Short Tax "Year" 2001
Personal Allowance	£	£	£	£
Single Person	4,700	5,500	1,100	814
Married Person	9,400	11,000	2,200	1,628
Widowed Person				
who qualifies for One Parent Tax Allowance	4,700	5,500	1,100	814
without dependent children	5,700	6,500	1,300	962
Widowed Person *(in year of bereavement)*	9,400	11,000	2,200	1,628
One-Parent Family				
(with dependent children) See Note 1				
Widowed, Deserted, Separated or Unmarried	4,700	5,500	1,100	814
Widowed Parent				
Bereaved in 2000/2001	-	10,000	2,000	2,000
Bereaved in 1999/2000	10,000	8,000	1,600	1,600
Bereaved in 1998/1999	8,000	6,000	1,200	1,200
Bereaved in 1997/1998	6,000	4,000	800	800
Bereaved in 1996/1997	4,000	2,000	400	400
Bereaved in 1995/1996	2,000	-	-	-
Home Carer's Max.	3,000	3,000	600	444
PAYE Allowance Max.	1,000	2,000	400	296
Age Allowance Single/Widowed	800	800	160	119
Married	1,600	1,600	320	238
Incapacitated Child Allowance (See Note 1) Max.	1,600	1,600	320	238
Dependent Relative Allowance (See Note 1) Max.	220	220	44	33
Blind Allowance One spouse blind	3,000	3,000	600	444
Both spouses blind	6,000	6,000	1,200	888
Additional Allowance for a Guide Dog	*650	*650	130	97
Incapacitated Person - Allowance for Employing a Care r Max.	*8,500	*10,000	2,000	1,480
Rent Allowance for under 55's (max.)				
Single	750	1,000	200	148
Widowed	1,125	2,000	400	296
Married	1,500	2,000	400	296
Rent Allowance for 55 and over (max.)				
Single	2,000	2,000	400	296
Widowed	3,000	4,000	800	592
Married	4,000	4,000	800	592

* Relief is available at the standard rate of tax i.e. 22% in 2000/2001 for all allowances listed abo ve **except for** Additional Allowance for Guide Dogs and Allowance for Employing a Carer, which are allowable at the individual's marginal rate i.e. 22% or 44% as appropriate. For the short tax "year" to 31/12/01 these allowances continue to be allowable at the individual's marginal rate of tax i.e. 20% or 42% as appropriate.

Mortgage Interest at Standard Rate of Tax	2000/2001 Max	2001 Annual Max	Short Tax "Year" 2001 Max
First Mortgage (first five years)	£	£	£
Single	2,500	2,500	1,850
Widowed/Married	5,000	5,000	3,700
Others			
Single	2,000	2,000	1,480
Widowed/Married	4,000	4,000	2,960

This content is more than 5 years old. Where still relevent it has been incorporated into a Tax and Duty Manual or other website text.

Revenue

Tax Credits, Rates & Exemptions contd.

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

	2000/2001	Short Tax "Year" 2001
One-Parent Family	£720	£Nil
Incapacitated Child Allowance	£2,100	£Nil
Dependent Relative Allowance	£5,536	£4,989

For 2000/2001 the allowance is reduced by £1 for each £1 by which the child's / relative's income exceeds the above limit.

With effect from 6 April 2001 in the case of One-Parent Family and Incapacitated Child Allowance this restriction no longer applies. However, in the case of Dependent Relative allowance, if the relative's income exceeds the relevant limit **no allowance is due.**

Income Tax Bands

Personal Circumstances	2000/2001	Full Tax Year	Short Tax "Year" 2001
Single/Widowed without dependent children	£17,000 @ 22% Balance @ 44%	£20,000 @ 20% Balance @ 42%	£14,800 @ 20% Balance @ 42%
Single/Widowed Qualifying for One-Parent Family	£20,150 @ 22% Balance @ 44%	£23,150 @ 20% Balance @ 42%	£17,131 @ 20% Balance @ 42%
Married Couple (one spouse with income)	£28,000 @ 22% Balance @ 44%	£29,000 @ 20% Balance @ 42%	£21,460 @ 20% Balance @ 42%
Married Couple (both spouses with income)	£28,000 @ 22% (with an increase of £6,000 max.) Balance @ 44%	£29,000 @ 20% (with an increase of £11,000 max.) Balance @ 42%	£21,460 @ 20% (with an increase of £8,140 max.) Balance @ 42%

***Note: The increase in the standard rate tax band is restricted to the lower of £6,000 in 2000/2001 and £8,140 in the short tax "year" or the amount of the income of the spouse with the lower income. The increase is not transferable between spouses.**

Exemption Limits

	2000/2001	2001 Annual Limit	Short Tax "Year"
Single/Widowed	£	£	£
under 65	4,100	4,100	3,034
65 years or over	7,500	8,500	6,290
Married			
under 65	8,200	8,200	6,068
65 years or over	15,000	17,000	12,580
Additional for Dependent Children			
1st and 2nd child (each)	£	£	£
Each subsequent child	450	450	333
Marginal Relief may be due where the total income is slightly above the relevant exemption limit.	650	650	481
Marginal Relief Tax Rate	40%	40%	40%

Tuition Fees/Gifts

Commencing with the tax year 2001 i.e. from 6 April 2001 to 31 December 2001 the tax relief for all third level tuition fees for the academic year starting on 1 August is streamlined. The restrictions and exclusions which applied to full-time and part-time courses for undergraduate and postgraduate courses are removed.

A summary of the relief available for the tax year 2001 onwards is:

- Relief for courses in a publicly funded third level college in the State
- Relief for approved Undergraduate and Postgraduate Courses (full-time & part-time) in both private and publicly funded third level colleges in the State
- Relief for Undergraduate and Postgraduate courses (full-time & part-time) in publicly funded and duly accredited private third level colleges in any EU Member State. (This includes courses in medicine, veterinary medicine, dentistry, and teacher training which were previously excluded from undergraduate courses)
- Relief for approved Undergraduate and Postgraduate courses (full-time & part-time) operated by colleges in any EU member State providing distance education in the State
- Relief for Postgraduate courses in certain private and publicly funded third level colleges in non-EU countries
- I.T. and Foreign Language courses resulting in a certificate of competence (and not just a certificate of attendance)

This content is more than 5 years old. Where it has been incorporated into a Tax and Duty Manual or other web page text, it will replace the text.

Revenue

PRSI & Health Contributions

Class A (Normal rate at which contributions are made

	Employee's Income chargeable as below:	Total	Employer's Rate
2000/2001	Income up to £26,500 PRSI @ 4.5% plus 2% Health Contribution	6.5%	12%
	Income from £26,501 - £36,600 a Health Contribution of 2%	2%	12%
	Income over £36,600 a Health Contribution of 2%	2%	-
2001 (the short tax "year")	Income up to £28,250 PRSI @ 4% plus a Health Contribution of 2%	6%	12%
	Over £28,250 a Health Contribution of 2%	2%	12%

For **both years** employees are exempt from PRSI on the first £100 per week (£20 per week for employees on a modified PRSI rate). Employees earning £226 or less per week are exempt from PRSI **and** Health Contribution. However, where earnings exceed £226 per week, the employee's PRSI Free Allowance remains at £100 per week (£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%.

Class S(Self-Employed)

	Class S (Self-Employed)	Total
2000/2001	Income up to £26,500 to PRSI @ 5% plus 2% Health Contribution	7 %
	Income over £26,500 to a Health Contribution of 2%	2 %
2001 (the short tax "year")	3% PRSI and 2% Health Contribution on all income	5%

2000/2001: Self-Employed persons are exempt from PRSI on the first £1,040 of annual income and are exempt from the Health Contribution of 2% where the annual income is less than £14,560 in 2000/2001.

The minimum annual PRSI contribution is £215 for 2000/2001.

2001: With effect from 6 April 2001 the annual exemption of £1,040 has been abolished. Income of £14,560 or less per annum is exempt from Health Contribution of 2%.

The minimum annual PRSI contribution is £200 for the short tax "year" 2001.

This content is more than 3 years old
Where still relevant it has been incorporated
into a Tax and Duty Manual
or other website text.

Permanent Health Insurance

From 6 April 2001, the method of granting tax relief on contributions to Revenue approved permanent health benefit schemes will change. Where an employer deducts the contributions from gross pay the tax relief will be given at source. In effect, the contributions reduce gross pay for tax and PRSI purposes. Where an employer **does not** deduct the contributions from gross pay relief can be claimed by contacting the tax office.

Health Expenses

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

- £100 (£74 for short tax "year") for an individual
- £200 (£148 for short tax "year") for a family

Tax relief will be available from 6 April 2001 to an individual in respect of qualifying medical expenses incurred on behalf of a dependent relative, without reference to the relative's level of income. The existing restriction on routine maternity care has also been removed with effect from 6 April 2001.

Health Expenses now includes in respect of a child dependent:

- An educational psycological assessment carried out by an educational psycologist
- Speech and language therapy carried out by a speech and language therapist.

Medical Insurance

From 6 April 2001, tax relief for medical insurance premiums will be granted "at source", that is, the tax relief element will be netted off against gross premium. At a standard rate of income tax of 20%, subscribers will pay a reduced premium (80% of the gross amount) to the medical insurer. The new system will apply to existing policies which are renewed on or after 6 April 2001 and for new policies taken out from that date. Premiums paid in the tax year 2000/2001 will continue to be allowed through the tax system. The tax relief for premiums paid in the year to 5 April 2001 will be given as a tax credit for the short tax "year", 6 April 2001 to 31 December 2001.

Revenue Job Assist

A special tax allowance at the marginal rate of income tax is available for people who have been unemployed for one year or more and who take up a job. The allowance in the first year of employment is £3,000 plus £1,000 for each child, reducing to two-thirds of that amount in Year 2 and one-third in Year 3.

Revenue

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 to 2000/01 & 2002 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%

For the short tax year 2001, the benefit-in-kind is 74% of the annual figure (12 monthly) and where the business mileage is over 11,100 in this year, the benefit-in-kind is further reduced on a sliding scale in accordance with the chart below

Business Mileage Lower Limit/Upper Limit		Percentage of Benefit-in-kind taxable
Miles	Miles	Short Tax "Year"
11,100	11,840	97.5%
11,840	12,580	95%
12,580	13,320	90%
13,320	14,060	85%
14,060	14,800	80%
14,800	15,540	75%
15,540	16,280	70%
16,280	17,020	65%
17,020	17,760	60%
17,760	18,500	55%
18,500	19,240	50%
19,240	19,980	45%
19,980	20,720	40%
20,720	21,460	35%
21,460	22,200	30%
22,200	and over	25%

As an alternative to the high mileage tapering relief outlined above, 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 (3,700 in the short tax "year" 2001) business miles per annum.
- Works 20 hours or more a week on average.

Preferential Loans

Specified Rates		
	2000/01	2001
Home Loans	4%	6%
Other Loans	10%	12%

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

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

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.

This content is more than 5 years old. Where still relevant it has been incorporated into a Tax and Duty Manual or other website text.

Revenue

Capital Gains Tax

CGT Rates Quick Guide	from 1/12/99
Ordinary Rate Applies to all land, including development land	20%
Certain Foreign Life Assurance Policies and units in certain offshore funds	40%
Individual Exemption	£740 (short year) £1,000 (full year)

For more specific details refer to the Guide to Capital Gains Tax.

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%
1/1/2001 - 31/12/2001 (Trading Income**)	20%
1/1/2001 - 31/12/2001 (Non-Trading Income***)	25%
* Profits from dealing in land which has been fully developed are liable at **20%**	
** 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 [Marginal relief available where trading income is between £50,000 and £75,000]	12.5%
From 1/1/2001 - Where Trading Income is less than £200,000 [Marginal relief available where trading income is between £200,000 and £250,000]	12.5%
Sale of Residential Land	
From 1/1/2000	20%
From 1/1/2001(no change)	20%
Manufacturing Rate	10%
Qualifying Shipping Trade	
From 1/1/2001	12.5%

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
(To be applied to the threshold amount)	
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)	
2001	1.056
(To be applied to the group 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.

Group Thresholds

The 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 those outlined above under Class A, B and C respectively.

For the year 2001 the indexed group thresholds are as follows:

Group 1	£316,800
Group 2	£31,680
Group 3	£15,840

This content is more than 3 years old
where still relevant it has been incorporated
into a Tax and Duty Manual
or other website text.

Revenue

Stamp Duty Rates

Conveyances/Transfers/Assignments of Lands, Buildings etc.

Residential Property - Rates of Stamp Duty

Aggregate Consideration	First Time Buyer	Owner Occupier	Investor New Houses / Apartments	Investor 2nd Hand Houses / Apartments
Less than £100,000	Exempt	Exempt	3%	9%
£100,001 - £150,000	Exempt	3%	3%	9%
£150,001 - £200,000	3%	4%	4%	9%
£200,001 - £250,000	3.75%	5%	5%	9%
£250,001 - £300,000	4.5%	6%	6%	9%
£300,001 - £500,000	7.5%	7.5%	7.5%	9%
Over £500,000	9%	9%	9%	9%

Non Residential Property - Rates of Stamp Duty

Aggregate Consideration	Rate of Duty
Less than £5,000	Exempt
£5,001 - £10,000	1%
£10,001 - £15,000	2%
£15,001 - £25,000	3%
£25,001 - £50,000	4%
£50,001 - £60,000	5%
Over £60,000	6%

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 £200,000 · exceeds £200,000	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 £200,000 · exceeds £200,000	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.

This content is more than 3 years old. Where still relevant it has been incorporated into a Tax and Duty Manual or other website text.

Revenue

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	20%
Reduced Rates	12.5%, 4.3%, 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 2001		
Cars Up to 1400cc 1401cc - 2000cc over 2000cc	22.5% of OMSP 25% of OMSP 30% of OMSP	] *Subject to a minimum of tax £250*
Small Vans and some jeeps	13.3% of OMSP	] *Subject to a minimum tax of £100*
Motor Cycles New Used	£2 per cc up to 350cc and £1 per cc thereafter £2 per cc up to 350cc and £1 per cc thereafter less a deduction for age	
Other Vehicles e.g. Tractors, Large Vans, Lorries etc	A Flat Rate of £40	

OMSP = Open Market Selling Price

Excise Duties

GOODS	RATES
Still Wine and Made Wine	**Per Hectolitre**
Not exceeding 5.5% volume	£71.66
Exceeding 5.5% but not exceeding 15% volume	£215.01
Exceeding 15% Volume	£311.97
Sparkling Wine, Sparkling Made Wine and Champagne	**Per Hectolitre**
Not exceeding 5.5% volume	£71.66
Exceeding 5.5% volume	£430.02
Still Cider and Perry	**Per Hectolitre**
Not exceeding 6% volume	£35.03
Exceeding 6% volume but not exceeding 8.5% volume	£151.59
Exceeding 8.5% volume but not exceeding 15% volume	£215.01
Exceeding 15% volume	£311.97
Sparkling Cider and Perry	**Per Hectolitre**
Not exceeding 6%	£35.03
Exceeding 6% volume but not exceeding 8.5% volume	£151.59
Exceeding 8.5% volume	£430.02
Spirits	**Per Litre of alcohol in Spirits**
Exceeding 5.5% volume	£21.75
Not exceeding 5.5% volume	£15.65
Beer	£15.65 per hectolitre per cent alcohol by volume
Cigarettes	£81.68 per thousand plus 18.89% of the retail price
Cigars	£124.84 per kilogram

Mineral Oils	
Description of Product	**Rate of Duty**
	£
Light Oil:	
Leaded petrol	361.36 per 1,000 litres
Unleaded petrol	274.44 per 1,000 litres
Super unleaded petrol	357.22 per 1,000 litres
Aviation gasoline	180.68 per 1,000 litres
Heavy Oil:	
Used as a propellant	196.14 per 1,000 litres
Kerosene used other than as a propellant	25.00 per 1,000 litres
Fuel oil	10.60 per 1,000 litres
Other heavy oil (marked gas oil)	37.30 per 1,000 litres
Liquefied Petroleum Gas:	
Used as a propellant	41.75 per 1,000 litres
Other liquefied petroleum gas	14.30 per 1,000 litres
Substitute Fuel:	
Used as a propellant	196.14 per 1,000 litres
Other substitute fuel	37.30 per 1,000 litres

This content is more than 2 years old. Where still relevant it has been incorporated into a Tax and Duty Manual or other website text.

Revenue

www.revenue.ie

Introduction

Revenue's internet website has been re-designed. The purpose of the website is to help you by connecting you to the information you need when you need it. Our objective is to present information in a way that makes it as easy as possible for you to find what you are looking for. Your views on whether we have achieved this objective, and indeed your suggestions on any new services that you would like us to provide, would be very much appreciated - e-mail **custserv@revenue.ie.** The following is a summary of the content of the new site but the best way to find out what it's all about is to log on to **www.revenue.ie** and see for yourself.

Content of Site

The information and services available on the site are gathered under ten main section headings.

The **Home** section provides general information about Revenue and the site, as well as an on-line user survey form.

As the name suggests, **What's New** provides the latest news from Revenue. The following items are included under this heading:

- Latest Headlines
- New Publications
- Media Releases
- Budget Information
- Procurement

The **Services** section provides full information on all taxes administered by Revenue. The following items are included under this heading:

- Tax Information by Tax Category
- Tax Information for Individuals, Businesses & Practitioners
- Customs & Excise
- Vehicle Registration Tax
- Electronic Services
- Freedom of Information
- Euro Services

Answers to **Frequently Asked Questions (FAQs)** are provided under the following main headings:

- Lifetime Events
- Individuals
- Businesses
- Vehicle Registration Tax
- Customs & Excise
- Calendar of Events

The **Publications** section provides links to a large number of Revenue documents as follows:

- Information Leaflets and Guides
- Tax Forms - Tax Returns, Claim Forms, Current and Prior Year forms, EURO and Irish versions. These forms can be printed off, completed and sent to the tax office.
- Statements of Practice
- Tax Briefing - Issues 1 to 42
- Technical Guidelines
- Lists - Approved Colleges and Courses, Charities, Approved Hospitals etc.
- Legislation - Bills, Acts, Statutory Instruments and Notes for Guidance
- New Publications
- Corporate Publications - Annual Reports, Corporate Plan etc.

The **Contact** section provides contact details for all of Revenue's offices throughout the country. The offices can be located by county.

The **Sitemap** provides a number of ways to locate information on the Revenue site.

Information and documents available in Irish can be found in the **Languages** section. Material in French, German and Spanish is also provided.

About Us provides general information about the Revenue and its services.

Links, as the name suggests, provides links to useful Irish and International web resources.

The following features are accessible from all pages:

Revenue On-Line Service (ROS)

The website provides access to the new ROS system which went live on 29 September. A number of features of ROS can be explored from the ROS home-page without any requirement to register. These include a section on frequently asked questions about ROS which cover issues as basic as ' what is ROS?' to questions about digital certificates. Another feature includes demonstrations on how to use ROS to file returns.

Subscribe to Newsletter

This is a free electronic newsletter service that is designed to inform individuals by e-mail of new additions to the website and about other Revenue-related issues. The topics covered by the newsletter section are:

- What's New
- PAYE Tax Credit System
- Procurement by Revenue
- Tax Briefing
- Euro Bulletin

Query Form

This facility allows submission of queries by e-mail. E-mail queries should be directed to the appropriate office -see Contacts section.

This content is more than 5 years old. Where still relevant it has been incorporated into a Tax and Duty Manual or other website text.

Revenue

Revenue E-Mail Addresses

Business Area	E-Mail Address
Automated Entry Processing (AEP)	aep@revenue.ie
Capital Taxes	captax@revenue.ie
Central Vehicle Office	cvoffice@revenue.ie
Charities Section	charities@revenue.ie
Collector-General	cg@revenue.ie
Combating Drug Smuggling	antidrugs@revenue.ie
Customer Service Policy Unit	custserv@revenue.ie
Customs Administration	ceadmin@revenue.ie
Customs National Drugs Team	cndtho@revenue.ie
European Monetary Union Unit	emuunit@revenue.ie
Forms & Leaflets Ordering Service	forms@revenue.ie
Freedom of Information Unit	foi@revenue.ie
International Claims Branch	intclaims@revenue.ie
International Residence Branch	residence@revenue.ie
Investigation Branch	ibtax@revenue.ie
P35 Returns Unit	p35@revenue.ie
PAYE	dird@revenue.ie
Press and Public Relations Unit	revpress@revenue.ie
Residence Branch	residence@revenue.ie
Retirement Benefits	retirebens@revenue.ie
Revenue on-Line Service (ROS)	roshelp@revenue.ie
Self-Assessment	dird@revenue.ie
Special Enquiry Branch	seb@revenue.ie
Tax Briefing Publication Section	taxbrief@revenue.ie
Taxes Central Registration Office	tcro@revenue.ie
Tax Incentives	dirtaxe@revenue.ie
Vehicle Registration Office	vrotallaght@revenue.ie
Value-Added Tax	vatinfo@revenue.ie
VIMA	vimahelp@revenue.ie
Webmaster	custserv@revenue.ie

This content is more than 5 years old. Where still relevant it has been incorporated into a Tax and Duty Manual or other website text.

Revenue

Tax Briefing Index [Items of Current/Ongoing Relevance]

Main Heading	Sub Heading	Issue	Reference
Capital Acquisitions Tax	Business Relief - Debts & Excepted Assets	33	
	Completion of Form IT38	23	
	Finance Act 1998 Changes	32	
	Finance Act 1999 Changes	36	
	Finance Bill 2000 Changes	39,40	
	Inherited House Relief	30	
	Interest on Unpaid/Overpaid Tax - CAT & Probate	31	
	Review & Appeal Procedures	37	
	Succession Act	28	
Capital Gains Tax	Appropriation of Assets to Trading Stock	35	
	Buy-Back of Shares - Trade Benefit Test	25	
	Clearance Certificates	35	
	Development Land - Finance (No.2) Act 1998	32,33	
	Development Land - Finance Bill 2000	39	
	Development Land/Right of Way	35	
	Disposal of Certain Assets in excess of £100,000	21	
	EU Group - Transfer of Assets	32	
	Form CG50A	35	
	Lloyd's Cases	19	
	Lloyd's Reconstruction & Renewal Scheme	24	
	Losses on disposal of BES shares	21	
	Norwich Union Shares	30	
	Retirement Relief - Land let on Conacre	36	
	Retirement Relief & Liquidations	26	
	Roll Over Relief	12,35	
	Shares - Disposal of	40	
	Taxi Plate	36	
	Time of Disposal	36	
	Trade Benefit Test - Buy-Back of Shares	25	
	Transfer of Assets within an EU Group	32	
	Valuation of Unquoted Shares	25	
Collector-General/ Employer Information	Automated Remittance Processing	23	
	CONTAX Project	35	
	Direct Debit - Income Tax Preliminary Tax	35,36	
	Direct Debit - VAT, PAYE/PRSI	34	
	Euro - Election for PAYE/PRSI	33	
	GIRO Payslips on Tax Documents	28	
	Industrial Training Apprenticeship Levy - PRSI	26	
	Integrated Taxation Processing	35	
	Integrated Taxation Processing - VAT	39	
	Internet - e-mail address	34	
	Intoxicating Liquor Licences	26	
	P35 Diskette for Tax Practitioners	39	
	P35 - 1999/2000	39	
	P35 - 2000/2001	43	
	Post-Dated Cheques	28,32,34	
	Sheriff's Fees & Expenses Order 1998	33	
	Tax Clearance - Automatic	27	
	Tax Clearance - Intoxicating Liquor Licences	26	
	VAT Repayments - Electronic	30,31,32,34	
Corporation Tax	ACT Set-off against Surcharge	34	
	Approved Buildings/Gardens - Relief for expenditure	17	
	BES Relief - Seed Dressing	32	
	Capital Allowances - Industrial & Commercial Buildings	41	
	Capital Allowances - Multi Storey Car Parks	21	
	Capital Allowances - Plant in Leased Buildings	42	
	Capital Allowances - Transitional Arrangements	31	
	Capital Allowances - Video Tapes	14	
	Charities - Corporate Donations	31	
	Charities - Deeds of Covenant	31	
	Charities - List of Natural Sciences	31	
	Charities - Standard Memo & Articles of Association	41	
	Company Incorporation - Economic Activity	42	
	Completion of Returns	42	
	Computations	40	

This document is more than 5 years old. While relevant it has been incorporated into the Tax and Duty Manual or other website text.

Revenue

Tax Briefing Index

Main Heading	Sub Heading	Issue	Reference
Corporation Tax	Designated Schools - Tax Relief for Gifts	34	
	Enterprise Areas - Urban Renewal Relief	24	
	EURO - Changeover Costs	31	
	EURO - Corporation Tax	32	
	EURO - Technical Tax Issues	31	
	Foreign Income Dividend (FID's)	27	Queries
	Form CT1 Completion	29,37	
	IFSC - Audit Report	30	
	IFSC Certificates - Explanatory Memorandum	32	
	Incorporation - Economic Activity	42	
	Industrial & Commercial Buildings - Capital Allowances	41	
	Insolvency - Agreed Practice	15	
	Investment Undertakings	42	
	Irish Registered Non-Resident Companies	37	
	Leases - Taxation Treatment	24,25	
	Leasing - Defeasance Payments	31	
	Life Assurance Companies - EC Regulations 1996	24	
	Life Assurance Companies - New Tax Regime	41,43	
	Management Expense - Supreme Court Decision	40	
	Manufacturing Relief - Blast Freezing & Cold Storage	33	
	Manufacturing Relief - Reduced CT Rate	29	
	Manufacturing Relief - Road-Marking Companies	25	
	Manufacturing Relief - Supreme Court Decision	41	
	Multi-Storey Car Parks	21	
	Patent Royalties	27,38	Queries
	Permanent Establishment - Guidelines	26	
	Pre-Trading Expenses	27	
	Pre-Trading Interest	11	
	Prompt Payment Act - Treatment of Interest	31	
	Property Rental Companies - Management Expenses	25	
	Public Private Partnership Projects	39	
	Reduced CT Rate (Calculations)	29	
	Rental Income - (Accountancy & Admin Costs)	25	
	Rental Income - Accountancy Fees	31	
	Rental Income - Computations	26	
	Rental Income - Finance (No.2) Act 1998	32	
	Rental Income - Interest on borrowings	32	
	Rental Income - Management Expensess	26	Queries
	Rental Income - Pre-Letting Expenses	31	
	Residential Development Land	40	
	Resort Areas - Capital Allowances	26	
	Resorts - Transitional Arrangements	31	
	Returns - Signature of	8,17	
	Scientific Research	18	
	Stocklending & Repo Transactions	36,43	
	Surcharge - Undistributed income of Service Coys	25	
	Surcharge & Section 23 Relief	25	
	Town Renewal Scheme	37,41,42	
	Urban Renewal Relief - Enterprise Areas	24	
	Urban Renewal Relief - Refurbished Buildings	29	
	Urban Renewal Relief - Residential Properties	33	
Customs & Excise	EC/Mexico Preferential Trade Agreement	41	
	Exports to non-EU Countries	32	
	Importers -Generalised System of Preferences (GSP)	32	
Dividend Withholding Tax	Finance Bill 1999 Provisions	35	
	Forms & Leaflet	36	
EURO	Euro - Changeover	40	
	EURO - Business Guide	34	
	EURO - Changeover Costs	31	
	EURO - Conversion Rates	35	
	EURO - Corporation Tax	32	
	EURO - PAYE/PRSI	33	
	EURO - Revenue Services	30	
	EURO - Technical Tax Issues	31	
	EURO - VAT	33	

This content is more than 5 years old. While still relevant, has been incorporated into the Tax and Duty Manuals. See Revenue website text.

Revenue

Tax Briefing Index

Main Heading	Sub Heading	Issue	Reference
General	Budget to Finance Act - The Stages	38	
	Budget 2000 Highlights	38	
	Budget 2001 - Summary	42	
	Central Telephone Information Office	39	
	Companies Registration Office - Compliance	40	
	Compliance Campaign 2000	38,39	
	Compliance Campaigns 2001	43	
	Compliance - Companies Registration Office	40	
	Compliance - Court Proceedings	38	
	Compliance - PAYE Directors	36	
	Compliance - Strike-off of Companies	32	
	Debt Management - Revenue Stragety	42	
	District Court Rules - Disclosure by Financial Institutions	41	
	Double Taxation Agreements Withholding Tax Rates	31	
	Double Taxation Convention [Ireland/Mexico]	34	
	Double Taxation Convention [Ireland/UK Protocol]	34	
	Double Taxation Convention [Ireland/United States]	28	
	E-Commerce - OECD	43	
	Electronic Commerce Report	36	
	Finance Act 1996 Summary	22	
	Finance Act 1997 Summary	27	
	Finance Bill 1998 - Non-Budget Items	30	
	Finance Act 1998 - Summary	32	
	Finance Act 2001	43	
	Finance Bill 2000 - Summary	39	
	Foreign Effective Rates	32	
	Freedom of Information	30,31,36	
	IFSC - Audit Report	30	
	IFSC Certificates - Explanatory Memorandum	32	
	IFSC - Ten Years old	23	
	Insolvency - Revenue Policy	42	
	International Issues	25,30,34	
	International Issues - Withholding Tax Rates	31	
	Internet - Revenue Web Site	42	
	Life Assurance Companies - EC Regulations 1996	24	
	Lloyds Cases	19	
	Lloyd's Reconstruction & Renewal Scheme	24	
	Lloyds Underwriters - Irish Names	26	
	Mexico/Ireland - Double Taxation Convention	34	
	Notes for Guidance - TCA 1997	33	
	P35 - 2000/2001	43	
	Pension Transfer Agreement Irish/UK Schemes	22	
	Pensions - Small Self Administered Schemes	24	
	Personal Public Service Number - PPS No.	40	
	Phoenix Companies	23,24	
	Prosecution Policy	36,43	
	PRSI - Short Tax "Year"	43	
	Registration Forms	32	
	Returns made by Intermediaries	23	
	Revenue On Line Service [ROS]	34,39	
	ROS - General	41,42,43	
	ROS - How to Register	40	
	Sheriff's Fees & Expenses Order 1998	33	
	Tax Adviser Identification Number (TAIN)	35	
	Telephone List - Provincial Offices	37	
	Third Party Returns	12,21	
	UK/Ireland Protocol to Double Taxation Convention	34	
	United States/Ireland - Double Taxation Convention	28	
	VIMA on the Web	35	
	Website	42	
	Year 2000 - Changeover Costs	31	
Income Tax	Accounting Rules & Taxation - FRS 12	41	
	Agency Workers	31	
	Approved Buildings/Gardens - Relief for expenditure	17	
	Artists Exemption	18,42	
	Basis of Assessment - Cessation	36	
	Basis of Assessment - Commencement	35	

The content is more than 5 years old. While still relevant it has been incorporated into the Tax and Duty Manuals website text.

Revenue

Tax Briefing Index

Main Heading	Sub Heading	Issue	Reference
Income Tax	Benefit-in-Kind & Cars	21,28	
	Benefit-in-Kind - Bus & Train Passes	41	
	Benefit-in-Kind - Childcare Services	37	
	Benefit-in-Kind - General	40	
	Bridging Finance [Guidelines]	34	
	Brood Mares - Book Value	25	
	Calendar Tax Year	41,42,43	
	Capital Allowances - Childcare Services	37	
	Capital Allowances - Industrial & Commercial Buildings	41	
	Capital Allowances - Married Couples	37	
	Capital Allowances - Multi Storey Car Parks	21	
	Capital Allowances - Plant in Leased Buildings	42	
	Capital Allowances - Resort Areas	38	
	Capital Allowances - Transitional Arrangements 1998	31	
	Carer's Tax Allowance	39	
	Charities - Deeds of Covenant	31	
	Charities - List of Natural Sciences	31	
	Cessation of a Trade	36,43	
	Childcare Services - Benefit in Kind	37	
	Childcare Services - Capital Allowances	37,41	
	Commencement Rules	35	
	Completion of Returns	42	
	Couriers	28	Queries
	Covenant Relief	17,18	
	Credit Unions, Deposit A/Cs & DIRT	16,21	
	Cross Border Workers	34	
	Dependent Relative - Health Expenses	17	
	Deposit Interest	15	
	Deposit Interest & Marginal Relief	18	
	Designated Schools - Tax Relief for Gifts	34	
	Directors - Surcharge	25	
	Disability/Occupational Injury Benefit	26	
	Discretionary Trusts - Surcharge	33	
	Dividend Withholding Tax	35,36,41	
	Doctors - Geographical Wholetime Consultants	10	
	Double Taxation Relief	13	
	Employed or Self - Employed - Guidelines	33	
	Employee Subsistence Expenses	27,36,40	
	Employees' Motoring Expenses	41	
	Employer Paid Medical Insurance Premiums	43	
	Employment Grants & Subsidies	26,30	
	Employment Inducement Payments	32	
	Employment Status Group Report	43	
	Entertainment Expenses	29	Queries
	Enterprise Areas - Urban Renewal Relief	24	
	EURO - Changeover Costs	31	
	EURO - Revenue Services	30	
	EURO - Technical Tax Issues	31	
	Examination Awards	39	Topical Questions
	Farm Retirement Scheme	16	
	Farmers-Stock Relief, Young Farmers in Partnership	21	
	Farming - Conacre Letting	21	
	Farming - Death Cases	9	
	Farming - Mulder Compensation	14	
	Farming - Race Horse Trainers	20	
	Farming - Rural Environment Protection Scheme	23	
	Farming - Stallions	33	
	Farming - Stock Relief Clawback	5,8,9	
	Farming - Stock Relief Time Limits	15	
	Farming - Stock Valuation on Farm Retirement Scheme	13,21	
	Film 3 Form	37	
	Film Relief	41	
	Food & Subsistence Expenses	31	
	Foreign Earnings Deduction - Finance Act 1999	36	
	Foreign Earnings Deduction - Finance Act 2000 changes	40	
	Foreign Earnings Deduction - Qualifying Day	31	
	Foreign Income Dividend (FID's)	27	

This content is more than 5 years old and is no longer relevant. It has been incorporated into the Tax and Duty Manuals or other website text.

Revenue

Tax Briefing Index

Main Heading	Sub Heading	Issue	Reference
Income Tax	Form 46G & 46G (Coy)	21,29	Queries
	Form P11D	39	Topical Questions
	Fringe Benefits	40	
	FRS 12 - Accounting Rules & Taxation	41	
	GMS, Pension Scheme Outlined	3,5	
	GMS, Pension Scheme Relief	4,6	
	GMS Superannuation Plan Retirement Annuity Relief	28	
	GMS - Treatment of Grants	29	
	Grants & Subsidies - Employment	26,30	
	Health Expenses - Child Oncology Patients	27	
	Health Expenses - Children with Serious Illnesses	36	
	Health Expenses - Dental	26	
	Health Expenses - Dependent Relative	17,41	
	Health Expenses - Guidelines on Claims	33	
	Health Expenses - Kidney Patients	27	
	Hepatitis C - Compensation Payments	35	
	Heritage Items Relief for Donations	20	
	Home Carer's Allowance	39	
	Home Loan Interest [Rules & Guidelines]	34	
	Incapacitated Individuals - Special Trusts	38	
	Inducement Payments	32	
	Industrial & Commercial Buildings - Capital Allowances	41	
	Interest Cap Fees/Payments	25	
	Interest Relief - Home Loans	34	
	Islands Relief	23	
	Leased Assets	20	
	Leases - Taxation Treatment	24,25	
	Leasing - Defeasance Payments	31	
	Lecturers/Teachers/Trainers - Taxation treatment	28	
	Lloyds Cases	19	
	Lloyd's Reconstruction & Renewal Scheme	24	
	Lloyds Underwriters - Irish Names	26	
	Long Service Awards	39	Topical Questions
	Lump Sum Payments	28,36,40	
	Maintenance Payments and Levies	22	
	Marginal Relief & DIRT	18	
	Medical Insurance Premiums - Employer Paid	43	
	Medical Insurance Relief (TRS)	43	
	Motor Expenses	41	
	Notional Loans relating to Shares	32	
	Owner-Occupier Relief - Married Couples	37	
	Patent Royalties	38	
	PAYE Allowance (Foreign Social Security Pensions)	21	
	Pension Options - FA 2000 Changes	41	
	Permanent Establishment - Guidelines	26	
	Personal Stop Loss - Irish Names	24	
	Personal Public Service umber - PPS No.	40	
	Postgraduate Fees	40	
	Pre-Trading Expenses	27	
	Preliminary Tax - Calculation	37	
	Preliminary Tax - Direct Debit	35,36	
	Profit Sharing Schemes	20,38,40	
	Prompt Payment Act - Treatment of Interest	31	
	PSWT - Apportionment of Credit	23	
	PSWT - Commencement and Cessations	22	
	PSWT - Documentation	18,28	
	PSWT - Non-Residents	15	
	PSWT - Preliminary Tax	16	
	Race Horse Trainers and Farming	20	
	Redundancy Payments & re-engagement of employees	22	
	Redundancy Payments - Tax TreatmentRelevant	28,36	
	Contracts Tax - 1996 Changes	22	
	Relevant Contracts Tax - 1997 Changes	27	
	Relevant Contracts Tax - 1998 Changes	33	
	Relevant Contracts Tax - 1999 Changes	35,37	
	Relevant Contracts Tax - C2 Applications	34	
	Relevant Contracts Tax - C2 Procedures	37	
	Relevant Contracts Tax - and Development	26	Queries
	Relevant Contracts Tax - Forestry Operations	29	Queries
	Relevant Contracts Tax - Form RCT1	26	

This page is more than 5 years old
When it was relevant it has been incorporated
into the Tax and Duty Manuals
or other website text.

Revenue

Tax Briefing Index

Main Heading	Sub Heading	Issue	Reference
Income Tax	Relevant Contracts Tax - Guides IT63 & IT64	34	
	Relevant Contracts Tax - Regulations 2000	40	
	Relevant Contracts Tax - Payments Card	29	Queries
	Relevant Contracts - RCT 30	41	
	Removal/Relocation Expenses	31	
	Renewable Energy Form REG3	37	
	Rental Income (Accountancy & Administrative Costs)	25	
	Rental Income - Accountancy Fees	31	
	Rental Income - Computations	26	
	Rental Income - Death Cases	23	
	Rental Income - Finance (No.2) Act 1998	32	
	Rental Income - Furnished Lettings	37	
	Rental Income - Interest on borrowings	32,33,37	
	Rental Income - Management Expenses	26	Queries
	Rental Income - Non-Resident Landlords	42	
	Rental Income - Pre- Letting Expenses	31	
	Rental Income - Replacement Borrowings	33,37	
	Residence - Foreign Earnings Deduction	31,36	
	Residence of Individuals	15,17,20,25	
	Residential Development Land	40	
	Resort Areas - Capital Allowances	26,38,43	
	Resorts - Transitional Arrangements	31	
	Returns - Approved Faxsimile Forms 11 93/94	16	
	Returns - Guidelines on Completion	23,28,29	
	Returns - Signature of	8,17	
	Revenue Job Assist	31,35	
	RICT Forms - Submission	29,37	
	Savings Related Share Option Schemes	42	
	Savings Scheme (SSIAs)	43	
	Schedule E - Topical Questions	39	
	Seafarer's Allowance	36	
	Service Charges Relief	21	
	Share Option Schemes - Residence	31	
	Share Options - Deferral of Payment of Income Tax	41	
	Share Options - Tax Treatment	40	
	Share Options - Unapproved Schemes	36	
	Share Schemes - Notional Loans	32	
	Share Schemes - Restricted Shares	31,35	
	Short Tax "Year"	41,42,43	
	Special Portfolio Investment Accounts	23	
	Special Savings Accounts	26	Queries
	Special Trusts - Permanently Incapacitated Individuals	38	
	Staff Suggestion Schemes - Tax Treatment	32,35	
	Stallions (In the State)	33	
	Standard Rating of Allowances 1999/2000	35	
	Stocklending & Repo Transactions	36,43	
	Subscriptions to Trade & Professional Associations	29	
	Subsistence Expenses	27,36,40	
	Subsistence & Food Expenses	31	
	Surcharge for Late Returns	25	
	Surcharge & Directors	25	
	Surcharge - Discretionary Trusts	33	
	Tax Credit System	41,42,43	
	Tax Relief at Source - Medical Insurance Relief	43	
	Termination Payments	28,36	
	Third World Charities - Tax Relief	22,27	
	Town Renewal Scheme	37,41,42	
	Training Courses [I.T. & Foreign Languages]	34	
	Trans-Border Workers	34	
	UK Dividends	40	Topical Questions
	UN & Specialised Agencies of UN Salaries/Pensions	24	
	Urban Renewal Relief - Enterprise Areas	24	
	Urban Renewal Schemes - Multi-storey Car Parks	21	
	Urban Renewal Schemes - Owner Occupier Relief	29,33	
	Urban Renewal Schemes - Refurbished Buildings	29	
	Urban Renewal Schemes - Residential Properties	33	
	US Dividends Encashment Tax	35	
	US Social Security Pensions - Taxable in Ireland	33	
	Week 53 procedures - PAYE	20	
	Widows Pension - O'Siochain v Neenan	32	
	Year 2000 - Changeover Costs	31	

This content is more than 5 years old
Was relevant at the time it has been incorporated
into Tax and Duty Manuals
or other website text

Revenue

Tax Briefing Index

Main Heading	Sub Heading	Issue	Reference
Residential Property Tax	Certificate of Clearance	31,36,40	
	Review & Appeal Procedures	37	
Revenue Audit	Captive Insurance Companies in IFSC	16	
	Code of Practice	36	
	Computer Auditing	26	
	Customer Service	26	
	Fees - Revenue Audit	11	
	Internal Review Procedure & Revenue Audits	21,26,39	
	Linking Documents	22	
	Location	23	
	Manufacturing Relief	20	
	Prosecution Policy	36	
	Publican Trade	36	
	Review Procedures - External Reviewers	39	
Stamp Duty	Abolition of Adjudication - New Houses	21,22	
	Consolidation Bill 1999	38	
	CREST - Share Transfer System	23	
	Finance (No.2) Act 1998	32	
	Finance Act 1999	36	
	Finance Bill 2000	39,40	
	General	40	Topical Questions
	Interest on Unpaid/Overpaid Duty	31	
	Lost Stamped Deeds	18	
	New Stamping System	37	
	Particulars Delivered	18,20	
	Residential Property	40	
	Residential Property - New Rates	25,27	
	Review & Appeal Procedures	37	
	Shares in Private Companies	17	
	Share Transfers	37	
	Substitute Deeds	18	
	Surcharges	15	
	Unquoted Shares	29	
	Young Trained Farmers	25	
Value Added Tax	Addresses for foreign traders	30	
	Agrimonetary Compensation	29	
	Al Services	32	
	Argos Case	27	
	Auctioneers and Auction & Agency sales	35	FA 1997
	Cash Receipts Basis	29,30	
	Child Care	27	
	Committee Guidelines	42,43	FA 1997
	Diplomats - Reliefs	25	
	Erin Executor & Trustee Co. Case	32	
	Euro election for VAT	33	
	EU Supplies	30	
	Finance Act 1997 Changes	27	
	Finance Act 1998 Changes	32	
	Flexible Annual Accounting	22,23	
	Footwear	27,32	
	Foreign Traders & Construction Contracts	29	
	Form 13B - Exports	29	
	Framed Photographs	39	
	Horticultural Produce	27	
	Hot Take-away Food	36	FA 1997
	Integrated Taxation Processing	39	
	Intra-Community Acquisition of Goods	27	FA 1997
	Invoices - Time Limits	24	
	Leasing Assets - VAT Treatment	24	
	Margin Scheme Goods	30	
	Motor Cars & Petrol - No Deduction	33	
	Motor Vehicles - 7th Directive	36	
	Motor Vehicles - Rates	41	
	Motor Vehicles - VAT & VRT	40	
	Multiplier	37	
	No VAT Loss	27	

This content is more than 5 years old. While still relevant it has been incorporated into a Tax and Duty Manual or other website text.

Revenue

Tax Briefing Index

Main Heading	Sub Heading	Issue	Reference
	Parcel Post - Goods Imported	36	
	Photographs - Framed	39	
	Post-Letting Expenses (Erin Executor & Trustee Co.)	32	
	Printing & Printed Matter	32,35	
	Property - 4A Applications	40	
	Property - FA 1997 Changes	See Revenue Guide	
	Purchase Records	24	
	Registration & Repayments Addresses	30	
	Regulations	39	
	Reliefs for Diplomats	25	
	Repayments - Electronic Repayment	29,31,32	
	Retail Schemes	23,27	
	Second Simplification Directive	22	
	Second-Hand Vehicles, 7th VAT Directive	22,30,36	
	Section 4A Applications	40	
	Staff Canteens	29	
	Telecommunications Services	27,35	FA 1997
	Trade-ins	30	
	Veterinary Services	28	
	Waiver of Exemption Regulations 1998	33	
Vehicle Registration Tax	Finance Act 2000 Changes	41	
	Information Kiosks	32	
	Millenium Registration Numbers	37	
	Statements of Practice	32,37	
	Used Car Valuation System	35	

This content is more than 5 years old
While still relevant it has been incorporated
into a Tax and Duty Manual or other website text

Third World Charities List

The updated list of charities which have been designated by the Department of Foreign Affairs to 5 April 2001 is as follows:

[Note Section 848 TCA 1997 has been repealed with effect from 6 April 2001 - see article on the new scheme for approved bodies in Tax Briefing Issue 44, page 16.]

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

Revenue

Statements of Practice

Title	Date	Number
1985		
VAT - Racehorse Trainers	1985	Information Leaflet
1987		
VAT - Footwear & Clothing	September 1987	Information Leaflet
1988		
VAT - Solicitors	April 1988	Information Leaflet
Incentive to Bring Tax Affairs up to Date	September 1988	SP/01/88
Documents to be Enclosed with Returns of Income	September 1988	SP/02/88
Self Assessment - Commencements and Cessations	September 1988	SP/03/88
Income Tax Self Assessment - Tax Credits	October 1988	SP/04/88
Self Assessment - Due Date for making 1988/89 Tax Returns	December 1988	SP/05/88
1989		
Income Tax Self Assessment - Reviews	May 1989	SP/06/89
Income Tax Self Assessment - Tax Credits 1989/90	May 1989	SP/07/89
1990		
Capital Acquisitions Tax - Postponement of Tax and Registration of Charge	May 1990	CAT/01/90
Capital Acquisition Tax - Computation of Tax-Aggregation and Indexation	October 1990	CAT/02/90
Capital Acquisitions Tax - Section 60 Policies	October 1990	CAT/03/90
Taxation of Farmers and Landowners New Forest Premium Scheme	July 1990	IT/01/90
Calculation of Limits for Retirement Annuity Relief and Annual Payments to "Descendants"	October 1990	IT/02/90
Withholding Tax - Interim Refunds	December 1990	IT/03/90
Deductible Tax (Input Credit)	August 1990	VAT/02/90
Live Horses	December 1990	VAT/03/90
Transition from Export Sales Relief or Shannon Exemption to Manufacturing Relief	March 1990	CT/01/90
Company's Self Assessment Return of Directors' Details	May 1990	CT/02/90
Manufacturing Relief	September 1990	CT/03/90
Levy on Investments in Collective Investment Undertakings	July 1990	SD/01/90
Stamp Duty on Purchase of New Residential Properties	August 1990	SD/02/90
Agreements as to Payments of Stamp Duty on Instruments (composition agreements)	September 1990	SD/03/90
Stamp Duty - Revised Stamping Procedures	November 1990	SD/04/90
1991		
Automated Entry Processing for Imports/Exports	May 1991	VAT/02/91
Veterinary Services	December 1991	VAT/03/91
Removal/Relocation Expenses	June 1991	IT/01/91
	April 1998	TB Issue 31 page 9
Self-Assessment - Income Tax Payment of Preliminary Tax and Filing of Returns for Commencing Sources under Current Year Basis of Assessment	September 1991	IT/02/91
Capital Acquisitions Tax	February 1991	CAT/01/91
Capital Acquisitions Tax - Section 60 Policies & Section 119 Policies	June 1991	CAT/02/91
Finance Act 1991 - Collection/Enforcement of Stamp Duty	August 1991	SD/01/91
Tax Treatment of Payments under Swap Agreements	September 1991	CT/01/91
1992		
Capital Acquisitions Tax	January 1992	CAT/01/92
Amnesty for Stamp Duties	January 1992	SD/01/92
Use of Registered Post in Stamp Duty	March 1992	SD/02/92
Stamp Duty on Mortgages and Further Advances	June 1992	SD/03/92
Advertising Services	June 1992	VAT/03/92
Sports Facilities	July 1992	VAT/04/92
Agricultural Services	July 1992	VAT/05/92
VAT on Dances	July 1992	VAT/06/92
Application of Zero Rate to Sales and Deliveries of Goods to other EC states after 1/1/93	October 1992	VAT/08/92
Electronic Invoicing (E.D.I.)	October 1992	VAT/09/92
Rates of VAT on food and drink from 1/11/92	October 1992	VAT/10/92
Non Taxable Entities Acquiring Goods from other EC Member States	October 1992	VAT/11/92
VAT Treatment of Goods between EC Countries after 1/1/93	October 1992	VAT/12/92
Addendum to (VAT/12/92) Intra-Community GoodsTransport and Ancillary Services Recent Developments	April 1993	VAT/12/92
Amendments to Addendum (VAT/12/92)Intra-Community Goods Transport and Ancillary Service	June 1996	VAT/12/92
Exempt Persons acquiring Goods from other EC Member States	November 1992	VAT/13/92
Distance Sales in Single Market	November 1992	VAT/14/92
Postponed Accounting and Intra-Community Acquisitions	November 1992	VAT/15/92
Money Received Basis of Accounting	November 1992	VAT/16/92
Third Party Returns Return of Certain Information	October 1992	IT/01/92
Preparation of Accounts for Revenue Purposes	October 1992	IT/02/92

This content is more than 5 years old. Where still relevant it has been incorporated into a Tax and Duty Manual or other website text.

Revenue

Statements of Practice

Title	Date	Number
1993		
Surcharge and other Penalties or Restrictions for Late Submission of Tax Returns	January 1993	GEN/01/93
Finance Act 1992 and Directors	January 1993	IT/01/93
Capital Acquisitions Tax	January 1993	CAT/01/93
Zero-Rating of Goods and Services in accordance with Section 13A of the VAT Act	January 1993	VAT/01/93
Flat-Rate Farmers and the Single Market	July 1993	VAT/02/93
Payment of VAT on Alcohol Products at time of payment of Excise Duty	July 1993	VAT/03/93
Guidelines for Practitioners on making enquiries to Revenue Offices	October 1993	Information Leaflet TB Issue 12
1994		
Capital Acquisitions Tax	January 1994	CAT/01/94
Stamp Duty on Instruments used in the Insurance Industry		SD/01/94
Repayments to Unregistered Persons	July 1995	VAT/02/94
VAT and Gifts	July 1995	VAT/03/94
4th Schedule Services		VAT/05/94
VAT Treatment of Second Hand Goods (The Margin Scheme)	December 1994	Information Leaflet
1995		
Capital Acquisitions Tax	January 1995	CAT/01/95
Professional Services Withholding Tax	September 1995	IT/01/95
Golf and other Sporting Activities	December 1995	VAT/01/95
VAT treatment of Second-Hand Vehicles	October 1995	Information Leaflet
1996		
Capital Acquisitions Tax	January 1996	CAT/01/96
Exempt New Houses	June 1996	SD/01/96
1997		
Repayment of Vehicle Registration Tax in respect of vehicles acquired for leasing or hiring or providing instruction in the driving of vehicles	November 1997	VRT 1/97
Capital Acquisitions Tax	January 1997	CAT/01/97
Horticultural Retailers	August 1997	VAT/01/97
1998		
Capital Acquisitions Tax	February 1998	CAT/01/98
Repayment of Vehicle Registration Tax in respect of motor vehicles used solely for hiring to others under short-term self-drive contracts	April 1998	VRT 1/98
Tax-Free Purchases for non-EU Tourists	April 1998	Information Leaflet
Value-Added Tax and Footwear	April 1998	Information Leaflet 1
Value-Added Tax Printing and Printed Matter	April 1998	Information Leaflet 2
	March 1999	Tax Briefing 35 page 32
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	May 1998	Information Leaflet 3
VAT treatment of post-letting expenses incurred on or after 27 March 1998	August 1998	Information Leaflet 4
VAT - Plant & Machinery	October 1998	Information Leaflet
VAT treatment of Auctioneers and Auction and Agency sales	November 1998	Information Leaflet 5/98
European Court of Justice (ECJ) Judgements in relation to the VAT Treatment of Promotional Schemes	January 1998	Information Leaflet 6
VAT on Telecommunications Services	November 1998	Information Leaflet 7
Changeover to the Euro - Stamp Duties, Capital Acquisitions Tax, Residential Property Tax	December 1998	Information Leaflet
Changeover to the Euro - Composition Duties and Levies	December 1998	Information Leaflet
1999		
Capital Acquisitions Tax	February 1999	CAT/01/99
Preliminary Tax - Income Tax Payment by Direct Debit	March 1999	CG/1/99
CREST Information Leaflet	May 1999	Information Leaflet
VAT - VAT treatment of Foreign Firms doing business in Ireland	May 1999	Information Leaflet 1/99
Revenue Powers (Finance Act 1999)	May 1999	SP - GEN/1/99
Revenue Internal Review Procedures - Audit and Use of Powers	May 1999	SP - GEN/2/99
Abolition of Duty Free Sales	June 1999	VAT/1/99
VRT - Repayment of VRT in respect of Motor Vehicles used for Demonstration Purposes	June 1999	SP - VRT/1/99
VAT - Abolition of Duty-Free Sales to Travellers on Intra Community Journeys	June 1999	SP - VAT/1/99
VAT - Treatment of Building & Associated Services	July 1999	Information Leaflet 2/99
VAT - Treatment of International Leasing of Means of Transport	July 1999	Information Leaflet 3/99
2001		
VAT - "Emergency" Accommodation	February 2001	Information Leaflet 1/01
"Underlying Tax" on Funds Deposited in Bogus Non-Resident Accounts	May 2001	SP -GEN /1/01

This content is more than 5 years old. Where still relevant it has been incorporated into a Tax and Duty Manual or other website text.

Revenue

Revenue Information Leaflets & Guides

Income Tax

Reference		Title	Latest Issue Date
IT	1	Allowances, Reliefs & Tax Rates	March 2001
IT	2	Taxation of Married Persons	June 2000
IT		Taxation of Married Persons - FA 2001	April 2001
IT	6	Medical Expenses Relief	April 1999
IT	7	Covenants to Individuals	June 2000
IT	8	Tax Exemption & Marginal Relief	April 2000
IT	9	One Parent Family Allowance	November 2000
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	November 2000
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	14A	New Pension Options - For the Self-Employed and Directors of Family Companies FA 2000 Changes	September 2000
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	December 2000
IT	19	Professional Services Withholding Tax (PSWT)	June 2000
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	December 2000
IT	23	Main Features of Income Tax Self-Assessment	August 1996
IT	24	Taxation of Unemployment Benefit	December 2000
IT	26	Urban Renewal Relief	March 1996
IT	27	Tax Relief on Service Charges	June 2000
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	November 2000
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	March 2001
IT	51	Employees' Motoring Expenses	July 2000
IT	52	Taxation Treatment of Finance Leases	April 2000
IT	53	Domestic Employer Scheme	September 1999
IT	54	Employees' Subsistence Expenses	July 2000
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 Withholding Tax (PSWT) for Accountable Persons and Specified Persons	October 1998
IT	62	A Guide to Profit Sharing Schemes	October 1998
IT	63	RCT - Guide for Principal Contractors & Update Slip	January 1999
IT	64	RCT - Guide for Sub-Contractors & Update Slip	January 1999
IT	65	Rural Renewal Scheme	August 1999
IT	66	Home Carer's Allowance	February 2000
IT	67	First Job - A Guide for First Time Entrants to the PAYE Tax System	October 2000
		Employed or Self-Employed - A Guide for Tax and Social Insurance	June 2001
		Code of Practice for Revenue Auditors	November 1998
		Employer's Guide to PAYE	March 1994
		PAYE Notice to Employers on the Operation of PAYE from 6 April 2001 to 31 December 2001	February 2001
		Principles of Quality Customer Service	July 2000

Capital Gains Tax

Reference		Title	Latest Issue Date
CGT	1	Guide to Capital Gains Tax	August 2000
CGT	2	Capital Gains Tax Self-Assessment	July 1994
CGT	3	Roll-over Relief for Individuals on disposal of certain Shares	December 1996

Where Guidelines more than 5 years old. Where relevant has been incorporated into a Tax and Duty Manual or other website text.

Revenue

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	September 2000
CAT	2	Inheritance Tax	September 2000
CAT	3	Probate Tax	September 2000
CAT	4	Capital Acquisitions Tax Business Relief	February 2000
CAT	5	Agriculture Relief - 1997 Finance Act	October 2000
CAT	6	Capital Acquisitions Tax Review and Appeal Procedures	May 1996
CAT	7	Capital Acquisitions Tax Elderly Brother/Sister Residence Relief	July 1999
CAT	8	Capital Acquisitions Tax Heritage Property Relief	August 1996
CAT	9	Tax Reliefs for Business - A Revenue Guide to Recent Developments	December 1996
CAT	10	Gift / Inheritance Tax Exemption for Dwelling-House	September 2000
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	September 2000

Charities

Reference		Title	Latest Issue Date
CHY	1	Applying for Relief from tax on the Income and Property of Charities	October 1999
CHY	2	Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies	April 2001
CHY	7	Trading by Charities - Exemption from Tax	October 1996
CHY	10	VAT & Charities	June 1999

Games & Sports Bodies

Reference		Title	Latest Issue Date
GS	1	Relief from Income Tax and Corporation Tax for certain Sporting Bodies	April 2001

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	May 2000
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
CG	10	Relevant Contracts Tax (RCT)	April 1999
CG	11	Medical Insurance - Tax Relief at Source	April 2001
CG	12	Special Savings Incentive Account	April 2001
CG	13	Mortgage Interest - Tax Relief at Source	May 2001

This content is more than 5 years old.
Where still relevant it has been incorporated
into a Tax and Duty Manual
or other website text.

Revenue

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	September 2000
		Refunds of Dividend Withholding Tax	January 2001
		Dividend Withholding Tax - A guide	May 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
		Euro Changeover Guide	June 2001

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	October 1998

Stamp Duty

Reference		Title	Latest Issue Date
SD	1	Stamp Duty	April 2000
SD	2	Stamp Duty Relief on Transfers of Land to Young Trained Farmers	August2000
SD	3	Stamp Duty - Review and Appeal Procedures	November 1998
SD	7	SCertificates required in Deeds	December 1999
SD	8	New Stamping System	December 1999
SD	9A	Stamp Duty - Conveyances and Leases of Residential Property	August 2000
SD	10	Stamp Duty - Revenue Certificates Required in Deeds	May 2001

This content is more than 5 years old. Where still relevant it has been incorporated into a Tax and Duty Manual or other website text.

Revenue

Revenue Information Leaflets & Guides

VAT

Reference		Title	Latest Issue Date
Guide		Guide to Value-Added Tax	July 1999
Leaflet	2	VAT Property Transactions	July 1980
Guide		VAT on Property Finance Act 1997 Changes - A Revenue Guide	August 1997
Guide		VAT and Financial Services	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	September 2000
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	Going to Work Abroad? - A guide to Irish Income Tax liability based on some commonly asked questions	October 2000
RES	2	Coming to Live in Ireland: - A Guide to Irish Income Tax	October 2000
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
		Tax Treatment of Stocklending/Sale and Repurchase (repo) Transactions	April 2000

This content is more than 5 years old. Since all relevant it has been incorporated into a Tax and Duty Manual or other website text.

Revenue

Foreign Currencies

Euro Currencies 1998/99 - 2000/01

Euro Exchange Rates for Participating Currencies as Supplied by the Central Bank			
	1998/99	1999/00	2000/01
Deutschmark	2.4998	2.4833	
French Franc	8.3822	8.3289	
Dutch Guilder	2.87176	2.7981	
Belgian Franc	51.56	51.22	
Italian Lira	2470.46	2458.56	
Spanish Peseta	212.430	211.267	
Portuguese Escudo	256.15	254.56	
Finnish Markka	7.5997	7.5495	
Austrian Schilling	17.59	17.47	
Greek Drachma			429.81

- 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:
  - (a) For the period 6 April to 31 December 1998: Market mid closing rate against the Irish Pound.
  - (b) 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).
- Following the Greek Drachma joining the EMU on 1 January 2001, the fiscal year average was calculated using daily reference rates as published by the European Central Bank for the period 5 April to 31 December 2000 and for the period 1 January to 6 April 2001 an irrevocable conversion rate for the Greek Drachma of 340.75

Non-Euro Currencies 1998/99 - 2000/01

Average Market Mid-Closing Exchange Rates v. Irish Pound as Supplied by the Central Bank			
	1998/99	1999/00	2000/01
US Dollar	1.4376	1.3093	1.1511
Sterling	0.8695	0.8128	0.7801
Danish Krone	9.5145	9.4444	9.4706
Japanese Yen	183.68	145.73	127.638
Swiss Frank	2.0634	2.0342	1.9534
Swedish Krone	11.4331	11.02	10.9017
Norwegian Krone	10.8999	10.3975	10.3306
Canadian Dollar	2.1643	1.9262	1.7327
Australian Dollar	2.3176	2.0323	2.0790
Greek Drachma	421.92	416.91	

The above chart shows the average market exchange rates supplied by the Central Bank for the 3 years ended 5 April 2001. 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 above 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.

This content is more than 3 years old
Where still relevant it has been incorporated
into a Tax and Duty Manual
or other website text

Revenue

Conversion Rates

Foreign Currencies

Foreign Currencies 1994/95 - 1997/98

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

	1994/95	1995/96	1996/97	1997/98
U S Dollar	1.5171	1.6048	1.6051	1.4611
Sterling	0.9746	1.0263	1.0116	0.8902
Danish Krone	9.2952	8.9241	9.5694	9.8743
Japanese Yen	150.44	155.19	180.92	179.24
Swiss Franc	1.9884	1.8776	2.0844	2.1348
Swedish Krona	11.4479	11.2042	11.0045	11.3911
Norwegian Krone	10.33	10.1331	10.4499	10.6821
Canadian Dollar	2.0967	2.1864	2.1847	2.0481
Australian Dollar	2.045	2.159	2.0358	2.0461
Greek Drachma	361.74	374.84	393.84	411.41
Hong Kong Dollar	11.7282	12.4129	12.4186	11.3127
ECU	1.2419	1.2439	1.3048	1.3175
E.E.R. Index	65.65	67.4	69.01	65.59
Deutschmark	2.3623	2.2973	2.4923	2.5926
French Franc	8.1325	7.9607	8.438	8.7124
Dutch Guilder	2.6488	2.5724	2.7955	2.9199
Belgian Franc	48.64	47.23	51.34	53.50
Italian Lira	2427.69	2583.78	2500.8	2544.55
Spanish Peseta	198.86	197.23	209.95	219.12
Portuguese Escudo	243.05	240.24	253.21	263.41
Finnish Markka	7.5123	6.9929	7.5312	7.7961
Austrian Schilling	16.62	16.16	17.54	18.24

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

The chart shows the average market exchange rates supplied by the Central Bank for the 4 years ended 5 April 1998. The rates applied commercially to private customers by the associated banks may differ depending on individual circumstances.

1997/98 is the last year for which an exchange rate for the Hong Kong dollar is available.

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 above average rate 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

1999 Stg £1 = IR £1.2668

2000 Stg £1 = IR £1.2619

This content is more than 5 years old. Where still relevant it has been incorporated into a Tax and Duty Manual or other website text.

Revenue

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
BULGARIA	05 Oct 2000	05 Jan 2001	01 Jan 2003	01 Jan 2002	01 Jan 2003	372 of 2000
CANADA	23 Nov 1966	06 Dec 1967	06 Apr 1968	* 01 Jan 1968		212 of 1967
CHINA	19 April 2000	28 Dec 2000	06 Apr 2001	01 Jan 2001	06 Apr 2001	373 of 2000
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
ROMANIA	21 Oct 1999	29 Dec 2000	06 Apr 2001	01 Jan 2001	06 Apr 2001	427 of 1999
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
US PROTOCOL	24 Sept 1999	13 Jul 2000	01 Sept 2000	1 Sept 2000	01 Sept 2000	425 of 1999
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

This content is more than 5 years old. Unless it is still relevant it has been removed. Tax or other consequences may result.

Update on Tax Treaties

Existing Treaties

Ireland currently has double taxation treaties in force with thirty-eight countries. These include a new treaty with China which came into force at the beginning of 2001 and a treaty with Bulgaria which is due to take effect in 2002.

Treaties/Protocols signed and awaiting ratification

Treaties with India and Norway were signed in November, 2000 and subsequently ratified by the Indian and Norwegian sides before the end of 2000. Ireland is likely to ratify these treaties before the end of 2001 thus allowing them to take effect from 1 January 2002.

Treaties under negotiation/re-negotiation

Negotiations for new double taxation treaties have been concluded with Slovenia and Croatia. Both of these treaties are currently being processed towards signature and ratification. Negotiations commenced during 2000 to conclude a new treaty with Singapore and discussions took place in 2001 to conclude a new treaty with Iceland and to re-negotiate the existing treaty with France which dates from 1968. Negotiations with Greece, Turkey, Ukraine and discussions for a re-negotiated text with Canada are still continuing.

Revenue

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
Bulgaria	Not in force	5(d)/10	0(l)/5	10
Canada	1958	0(c) / 15	15(j)	0(n)
China	2001	5(d)/10	0(l)/10	10(u)/10(p)
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
India	Not in force	10	0(l)/10	10
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
Romania	2001	3	0(k)/3	3
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

This content is more than 5 years old. Where still relevant, it has been incorporated into a Tax and Duty Manual or other website text.

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 and in the case of Romania any loan of whatever kind made for 2 years or more and any debt-claim guaranteed, insured or financed by the Government of either Contracting State.
(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. In the case of China, the rate is 10% of the adjusted amount of the royalties - adjusted amount means 60% of the gross amount of the royalties.
(q) Excluding films - domestic rate applies.
(r) Literary, dramatic, musical or artistic copyrights.
(s) Films, tapes and lease payments.
(t) For banks and in the case of Ireland/Norway certain Government funds.
(u) For technical royalties or for information concerning industrial, commercial or scientific experience.

Revenue

Capital Gains Tax Multipliers

Year Expenditure Incurred	Capital Gains Tax Multiplier for Disposals Years Ended 5 April 1992 to 5 April 2001 and for the period from 6/4/01 to 31/12/01										
	Y/e 5 April 1992	Y/e 5 April 1993	Y/e 5 April 1994	Y/e 5 April 1995	Y/e 5 April 1996	Y/e 5 April 1997	Y/e 5 April 1998	Y/e 5 April 1999	Y/e 5 April 2000	Y/e 5 April 2001	6/4/01 to 31/12/01
1974/75	5.355	5.552	5.656	5.754	5.899	6.017	6.112	6.215	6.313	6.582	6.930
1975/76	4.326	4.484	4.568	4.647	4.764	4.860	4.936	5.020	5.099	5,316	5.597
1976/77	3.726	3.863	3.935	4.003	4.104	4.187	4.253	4.325	4.393	4.580	4.822
1977/78	3.194	3.312	3.373	3.432	3.518	3.589	3.646	3.707	3.766	3.926	4.133
1978/79	2.951	3.059	3.117	3.171	3.250	3.316	3.368	3.425	3.479	3.627	3.819
1979/80	2.663	2.760	2.812	2.861	2.933	2.992	3.039	3.090	3.139	3.272	3.445
1980/81	2.305	2.390	2.434	2.477	2.539	2.590	2.631	2.675	2.718	2.833	2.983
1981/82	1.905	1.975	2.012	2.047	2.099	2.141	2.174	2.211	2.246	2.342	2.465
1982/83	1.603	1.662	1.693	1.722	1.765	1.801	1.829	1.860	1.890	1.970	2.074
1983/84	1.425	1.478	1.505	1.531	1.570	1.601	1.627	1.654	1.680	1.752	1.844
1984/85	1.294	1.341	1.366	1.390	1.425	1.454	1.477	1.502	1.525	1,590	1.674
1985/86	1.218	1.263	1.287	1.309	1.342	1.369	1.390	1.414	1.436	1.497	1.577
1986/87	1.165	1.208	1.230	1.252	1.283	1.309	1.330	1.352	1.373	1.432	1.507
1987/88	1.126	1.168	1.190	1.210	1.241	1.266	1.285	1.307	1.328	1.384	1.457
1988/89	1.105	1.146	1.167	1.187	1.217	1.242	1.261	1.282	1.303	1.358	1.430
1989/90	1.070	1.109	1.130	1.149	1.178	1.202	1.221	1.241	1.261	1.314	1.384
1990/91	1.026	1.064	1.084	1.102	1.130	1.153	1.171	1.191	1.210	1.261	1.328
1991/92	-	1.037	1.056	1.075	1.102	1.124	1.142	1.161	1.179	1.229	1.294
1992/93	-	-	1.019	1.037	1.063	1.084	1.101	1.120	1.138	1.186	1.249
1993/94	-	-	-	1.018	1.043	1.064	1.081	1.099	1.117	1.164	1.226
1994/95	-	-	-	-	1.026	1.046	1.063	1.081	1.098	1.144	1.205
1995/96	-	-	-	-	-	1.021	1.037	1.054	1.071	1.116	1.175
1996/97	-	-	-	-	-	-	1.016	1.033	1.050	1.094	1.152
1997/98	-	-	-	-	-	-	-	1.017	1.033	1.077	1.134
1998/99	-	-	-	-					1.016	1.059	1.115
1999/00	-	-	-	-	-	-	-	-	-	1.043	1.098
2000/01	-	-	-	-	-	-	-	-	-	-	1.053

This content is more than 5 years old. Where still relevant it has been incorporated into a Tax and Duty Manual or other website text.

NOTE : The year 1974/75 means the year commencing on 6 April 1974 and ending on 5 April 1975. Other years are described similarly. All periods to be taken as year ended 5 April, except for the period from 6/4/2001 to 31/12/2001.

This adjustment is being made to align with the new calendar tax year basis from 1 January 2002.
No indexation is available for expenditure made within 12 months prior to the date of disposal.

Revenue

Schedule E Expenses 2000/01 and short tax "year" 2001

Category of Employment	Expenses Due	
	2000/01	Short Tax "Year" 2001
Agricultural Advisers (employed by Teagasc)	430	319
Archaeologists: (Civil Service)	100	74
Architects employed by		
(a) Civil Service	100	74
(b) Local Authorities	100	74
Airline Cabin Crews	50	37
Bar trade: Employees	72	54
Building Industry		
Bricklayer	120	89
Fitter mechanic, plasterer	80	60
Electrician	120	89
Mason, roofer, slater, tiler, floor layer, stone cutter	80	60
Driver, scaffolder, sheeter, steel erector	40	30
Professionals: engineers, surveyors, etc.	25	19
General operatives (labourers etc. incl. Public Sector)	75	56
Bus, rail and road operatives in		
Bus Atha Cliath, Bus Eireann and Iarnod Eireann	125	93
Cardiac Technicians		
Female	166	123
Male	83	62
Carpentry and joinery trades		
Cabinet makers, Carpenters, Joiners	150	111
Painters, Polishers, Upholsterers, Wood Cutting Machinists	95	71
Civil Service		
Architectural Technologists & Assistants	108	80
Clerks of Works (incl. Senior and District Inspectors)	92	69
Engineering Technicians for Archaeologists, Architects, Engineers and Surveyors	108	80
Clergymen (Church of Ireland)	100	74
Consultants (hospital)	420	311
Cosmetologists		
Obliged to supply and launder their own white uniforms	125	93
Dentists in employment	295	219
Dockers	56	42
Doctors (hospital, not including consultants)	420	311
Note: Deduction includes subscription to the Irish Medical Council.		
Draughtsmen (Local Authority)	104	77
Engineers employed by:		
(a) Civil Service	108	80
(b) Local Authorities	100	74
(c) Bord Telecom, Coillte, OPW	108	80
Engineering Industry [and Electrical Industry from 1997/98]		
Skilled workers who bear the full cost of own tools and overalls	200	148
Semi-skilled workers who bear the full cost of own tools and overalls	154	114
All unskilled workers and skilled or semi-skilled workers who do not bear the full cost of own tools and overalls	131	97
Firemen: Full-time	107	80
Firemen: Part-time	250	185
Fishermen in Employment	250	185
Foresters employed by Coillte	100	74
Grooms (Racehorse Training)	230	171
Home Helps (Employed by Health Boards)		118
Hospitals: Domestic Staff:		
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	215	160
(b) who are obliged to launder the uniforms supplied	110	82
(c) whose uniforms are supplied and laundered free	55	41
Hotel Industry		
Head hall porter	70	52
Hall porter	50	37
Head waiter	100	74
Waiter	75	56
Waitress	50	37
Chef	75	56
Manager	150	111
Assistant Manager	100	74
Trainee Manager	60	45
Kitchen Porter	15	12

This content is more than 5 years old. Where still relevant it has been incorporated into a Tax and Duty Manual or other website text.

Revenue

Schedule E Expenses 2000/01 and short tax "year" 2001

Category of Employment	Expenses Due 2000/01	Expenses Due Short Tax "Year" 2001
Journalists		
Journalists, including those in public relations area of Journalism	300	222
Journalists who receive expense allowances from their employers	120	89
Local Authorities		
Executive Chemists	90	67
Parks Superintendents	30	23
Town Planners	90	67
Motor repair and motor assembly trades		
Assembly workers, greasers, storemen and general workers		
(a) who bear the full cost of own tools and overalls	40	30
(b) who do not bear the full cost of own tools and overalls	32	24
Fitters and mechanics		
(a) who bear the full cost of own tools and overalls	65	49
(b) who do not bear the full cost of own tools and overalls	32	24
Panel Beaters (See Panel Beaters/Sheet Metal Workers)		
Nurses:		
(a) where obliged to supply and launder their own uniform	450	333
(b) where obliged to supply their own uniforms but laundered free	390	289
(c) where obliged to launder the uniforms supplied	220	163
(d) where uniforms are supplied and laundered by hospital	160	119
Nurses: Short Term Contracts through an Agency. Additional amount due	50	37
Nursing Assistants (including attendants, orderlies and nurses' aids)		
(a) where obliged to supply and launder their own uniform	323	240
(b) where obliged to supply their own uniforms but laundered free	270	200
(c) where obliged to launder the uniforms supplie	140	104
(d) where uniforms are supplied and laundered by hospital	54	40
Occupational Therapists		
(a) where obliged to supply and launder their own uniforms	170	126
(b) where obliged to supply their own uniforms but laundered free	120	89
(c) where uniforms are supplied and laundered by hospital	40	30
Panel Beaters / Sheet metal Workers		
(a) Who bear full cost of own tools and overalls	60	45
(b) Who do not bear full cost of own tools and overalls	30	23
Pharmacists	125	93
Assistant Pharmacists	75	56
Physiotherapists		
(a) where obliged to supply and launder their own uniforms	300	222
(b) where obliged to supply their own uniforms but laundered free	250	185
(c) where uniforms are supplied and laundered by hospital	50	37
Pilots (Airline Pilots Association)	150	111
Plumbing trades		
Plumber (non-welder)	138	103
Plumber-welder	160	119
Pipe fitter-welder	160	119
Printing Bookbinding and allied trades		
Bookbinders (Hand)	85	63
Bookbinders (Others)	75	56
Compositors, linotype and monotype operators	85	63
Copy Holders, photo lithographers, photo engravers and workers in T and E section of newspapers	80	60
Monotype caster attendants, stereotypes and machine minders	95	71
Readers and revisers	70	52
Rotary machine minders and assistants	105	78
Others (e.g. cutters, dispatchers, rulers, warehousemen)	70	52
Radiographers		
(a) where obliged to supply and launder their own white uniforms	190	141
(b) where obliged to supply their own white uniforms but laundered free	112	83
(c) where white uniforms are supplied and laundered by hospital	56	42
Respiratory & Pulmonary Function Technicians	150	111

This content is more than 5 years old. Where still relevant it has been incorporated into a Tax and Duty Manual or other website text.

Revenue

Schedule E Expenses — 2000/01 and short tax "year"2001

Category of Employment	Expenses Due	
	2000/01	Short Tax "Year" 2001
Shipping		
British Merchant Navy		
Master, Chief Officer, Chief Engineer, Chief-Steward and other Officers including Pursers	249	185
Assistant Steward	191	142
Carpenter	152	113
Other Ranks	115	86
Mercantile Marine Officers and Crews of Irish Ships		
Master	7 6	57
Chief Officer, Chief Engineer, Radio Officer	6 9	52
Other Officers, including Pursers	5 6	42
Chief Steward	5 6	42
Assistant Steward	4 2	32
Carpenter (to include tools)	4 2	32
Other Ranks, including boys	2 8	21
Shop Assistants		
(including supermarket staff,general shop workers, drapery and footwear assistants)	7 5	56
Surveyors employed by:		
Local Authorities	100	74
Civil Service	100	74
Coillte	100	74
Teachers		
Teachers [excluding guidance counsellors, third-level academic staff and physical education teachers]		
School principals	370	274
Other teachers	315	234
Part-time teacher (on full hours)	315	234
Part-time (not on full hours)	170	126
Guidance Counsellors		
(a) employed full-time in second level schools	315	234
(b) engaged mainly in teaching general subjects but also doing part-time guidance counselling (additional allowance)	7 5	56
Third level academic staff		
Professor, Heads of Schools/Departments	370	274
Senior lecturer	315	234
College lecturer	315	234
Assistant lecturer	315	234
Part-time lecturer (on full hours)	315	234
Part-time lecturer (not on full hours)	170	126
Physical education teachers		
(a) fully engaged in teaching P.E.	315	234
(b) engaged mainly in teaching general subjects but also doing part-time P.E. (additional allowance)	7 5	56
Veterinary Surgeons	250	196

This content is more than 5 years old. Where still relevant it has been incorporated into a Tax and Duty Manual or other website text.

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

Revenue

Social Insurance Pensions and Allowances 1999/00 - 2001

Social Insurance Payments

	1999/00	2000/01	2001**	2001 Rate
Retirement pension/old age contributory pension				
1. Under 80 years of age				
- Personal rate	ir£4,580	ir£4,964	ir£4,028	ir£106.00
- Person with Living Alone Allce.	ir£4,892	ir£5,526	ir£4,256	ir£112.00
- Person with adult dependent under 66	ir£7,442	ir£8,075	ir£6,620	ir£174.20
- Person with adult dependent 66 or over	ir£7,671	ir£8,304	ir£7,053	ir£185.60
2. Aged 80 or over				
- Personal rate	ir£4,840	ir£5,224	ir£4,218	ir£111.00
- Person with Living Alone Allce.	ir£5,152	ir£5,536	ir£4,446	ir£117,00
- Person with adult dependent under 66	ir£7,702	ir£8,336	ir£6,810	ir£179.20
- Person with adult dependent 66 or over	ir£7,931	ir£8,564	ir£7,243	ir£190.60
3. Increase for each child dependent	ir£ 790	ir£ 790	ir£ 578	ir£ 15.20
Widow's/Widower's contributory pension/deserted wife's benefit				
1. Under 66 years of age				
- Personal rate	ir£3,985	ir£4,201	ir£3,386	ir£89.10
2. Aged 66 - 79				
- Personal rate	ir£4,221	ir£4,605	ir£3,876	ir£102.00
- Person with Living Alone Allce.	ir£4,533	ir£4,917	ir£4,104	ir£108.00
3. Aged 80 or over				
- Personal rate	ir£4,481	ir£4,865	ir£4,066	ir£107.00
- Person with Living Alone Allce.	ir£4,793	ir£5,177	ir£4,370	ir£115.00
3. Increase for each child dependent	ir£ 884	ir£ 884	ir£ 646	ir£ 17.00
Invalidity pension				
1. Under 65 years of age				
- Personal rate	ir£3,886	ir£4,193	ir£3,386	ir£89.10
- Person with Living Alone Allowance			ir£3,614	ir£95.10
- Person with adult dependent	ir£6,436	ir£6,950	ir£5,673	ir£149.30
- Person with adult dependent 66 or over		ir£7,175	ir£6,160	ir£162.10
2. Aged 65 -79				
- Personal rate	ir£4,580	ir£4,964	ir£4,028	ir£106.00
- Person with Living Alone Allce.	ir£4,892	ir£5,276	ir£4,256	ir£112.00
- Person with adult dependent	ir£7,130	ir£7,720	ir£6,319	ir£166.30
- Person with adult dependent 66 or over		ir£7,946	ir£6,802	ir£179.00
3. Aged 80 or over				
- Personal rate	ir£4,840	ir£5,224	ir£4,218	ir£111.00
- Person with Living Alone Allce.	ir£5,152	ir£5,536	ir£4,446	ir£117.00
- Person with adult dependent	ir£7,390	ir£7,980	ir£6,509	ir£171.30
- Person with adult dependent 66 or over		ir£8,206	ir£6,992	ir£184.00
4. Increase for each child dependent	ir£ 790	ir£ 790	ir£ 578	ir£ 15.20
Carer's Benefit				
1. Personal Rate				
- Caring for one person			ir£3,667	ir£96.50
- Caring for two or more people			ir£5,502	ir£144.80
2. Increase for each child dependant			ir£ 502	ir£ 13.20
Disability benefit and occupational injury benefit				
- Personal rate*	ir£3,375	ir£3,565	ir£2,736	ir£85.50
- Person with adult dependent*	ir£5,358	ir£5,727	ir£4,464	ir£139.50
Unemployment benefit and pay-related benefit				
- Personal rate*	ir£3,278	ir£3,494	ir£2,869	ir£85.50
- Person with adult dependent*	ir£5,508	ir£5,923	ir£4,921	ir£139.50

* While the weekly rates shown are the actual payments the annual figures represent the taxable amo unts only i.e.
DB: The first 36 days are excluded.
UB: The first £10 per week is excluded.
** 2001 refers to the short tax "year", 2001

This content is more than 3 years old. Where still relevant it has been incorporated into a Tax and Duty Manual or other website text.

Revenue

Social Insurance Pensions and Allowances 1999/00 - 2001

Social Assistance Payments				
	1999/00	2000/01	2001**	2001 Rate
Old Age Pension				
1. Aged 66 to 79 years				
- Personal rate	ir£4,034	ir£4,418	ir£3,629	IR£95.50
- Person with Living Alone Allowance	ir£4,346	ir£4,730	ir£3,857	IR£101.50
- Person with adult dependant	ir£6,308	ir£6,937	IR£5,936	IR£156.20
- Person with adult dependant 66 or over			IR£6,164	IR£162.20
2. Aged 80 or over				
- Personal Rate	IR£4,294	IR£4,678	IR£3,819	IR£100.50
- Person with Living Alone Allowance	IR£4,606	IR£4,990	IR£4,047	IR£106.50
- Person with adult dependant	IR£6,568	IR£7,197	IR£6,126	IR£161.20
- Person with adult dependant 66 or over			IR£6,354	IR£167.20
3. Increase for each child dependant	ir£686	ir£ 686	ir£ 502	ir£13.20
Blind Pension				
1. Aged under 66 years (Blind person)				
- Personal rate	ir£3,798	ir£4,014	ir£3,249	ir£85.50
- Person with Living Alone Allowance			ir£3,477	ir£91.50
- Person with adult dependant under 66	ir£6,028	ir£6,443	ir£5,301	ir£139.50
- Person with adult dependant 66 & over			ir£5,784	ir£152.20
2. Aged 66 to 79 years				
- Personal rate	ir£4,034	ir£4,418	ir£3,629	ir£95.50
- Person with Living Alone Allowance	ir£4,346	ir£4,730	ir£3,857	ir£101.50
- Person with adult dependant under 66	ir£6,308	ir£6,851	ir£5,681	ir£149.50
- Person with adult dependant 66 & over			ir£6,164	ir£162.20
3. Aged 80 or over				
- Personal rate	ir£4,294	ir£4,678	ir£3,819	ir£100.50
- Person with Living Alone Allce.	ir£4,606	ir£4,990	ir£4,047	ir£106.50
- Person with adult dependant under 66	ir£6,568	ir£7,111	ir£5,871	ir£154.50
- Person with adult dependant 66 & over			ir£6,354	ir£167.20
4. Increase for each child dependant	ir£ 686	ir£ 686	ir£ 502	ir£13.20
Widow's pension/deserted wife's allowance or prisoners wife's allowance				
1. Aged under 66 years				
- Personal rate	ir£3,798	ir£4,014	ir£3,249	ir£85.50
2. Aged 66 to 79				
- Personal rate	ir£4,034	ir£4,418	ir£3,629	ir£95.50
- Person with Living Alone Allce.	ir£4,346	ir£4,730	ir£3,857	ir£101.50
3. Aged 80 or over				
- Personal rate	ir£4,294	ir£4,678	ir£3,819	ir£100.50
- Person with Living Alone Allce.	ir£4,606	ir£4,990	ir£4,047	ir£106.50
4. Increase for each child dependent	ir£ 790	ir£ 790	ir£578	ir£15.20
One Parent Family Payment				
1. Aged under 66, incl. one child	ir£4,588	ir£4,804	ir£3,827	ir£100.70
2. Aged 66 and over, incl. one child	ir£4,824	ir£5,208	ir£4,207	ir£110.70
3. Increase for each addl. child dependent	ir£ 790	ir£ 790	ir£ 578	ir£15.20
Carer's Allowance				
1. Aged under 66 years	ir£3,954	ir£4,170	ir£3,363	ir£88.50
2. Aged 66 years and over	ir£4,190	ir£4,574	ir£3,743	ir£98.50
(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£ 502	ir£13.20

** 2001 refers to the short tax "year", 2001

This content is more than 5 years old. Where still relevant it has been incorporated into a Tax and Duty Manual or other website text.

Revenue

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:

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

Civil Service Rates

The Civil Service motor mileage rates are as follows:

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 are allowed to 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 applies from the date of change of the car.

Individuals whose current cars are between 1,388cc and 1,500cc are allowed to 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 applies 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 2000					
Class of Allowances	Night Allowances			Day Allowances	
	Normal Rate	Reduced Rate	Detention Rate	10 hours or more	5 hours but less than 10 hours
	£	£	£	£	£
A - Rate	78.02	71.93	39.00	22.12	9.02
B - Rate	70.10	59.96	35.06	22.12	9.02
C - Rate	58.63	48.51	29.35	22.12	9.02
D - Rate	50.72	42.80	25.37	16.70	8.26
E - Rate	41.55	34.45	20.75	16.70	8.26

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 relevant salary cut-off points for officers on modified PRSI - with effect from 1 April 2001 in respect of all grades are as follows:

Class A:
Assistant Principal, higher grades and equivalents. - £33,420.

Class B:
Higher Executive Officer, Administrative Officer, Staff Officer, Executive Officers whose pay is above the maximum of the Clerical Officer and equivalents - £18,888.

Class C:
Executive Officers not included in "Class B", Clerical Officers whose pay is above the 8th point of the CO scale and equivalents - £16,286.

Class D:
Clerical Officers not included in "Class C", and equivalents - £12,274 per annum.

Class E:
Services Officers and related grades - £10,225 per annum to £15,466 per annum

This content is more than 5 years old. Where applicable it has been incorporated into Tax and Duty Manuals or other website text.

Revenue

EMPLOYEES' MOTORING & SUBSISTENCE EXPENSES

(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.

This content is more than 6 years old. While still relevant it has been incorporated into a Tax and Duty Manual or other website text.

Revenue

List of approved bodies for the purposes of Section 484 TCA 1997 as at 5 April 2001. Note this section has been repealed with effect from 6 April 2001 - see article on the new scheme for approved bodies in Tax Briefing Issue 44, page 16.

NAME OF APPROVED BODY	EFFECTIVE FROM
ABBEY CENTRE OF BALLYSHANNON	13/10/92
ABBEY THEATRE (NATIONAL THEATRE)	30/08/85
ABBEYFEALE 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
BEESNEEZ THEATRE COMPANY	17/01/00
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
BUSINESS2 ARTS LIMITED	29/07/00
CAFE LIMITED	23/02/98
CALYPSO PRODUCTIONS	04/11/96
CARLOW COUNTY COUNCIL*	24/11/99
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 OPERA HOUSE LTD	18/09/00
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
DEAN 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

This content is more than 5 years old. Where still relevant it has been incorporated into a Tax and Duty Manual or other website text.

Revenue

Gifts for Education in the Arts

NAME OF APPROVED BODY	EFFECTIVE FROM
DUN LAOGHAIRE-RATHDOWN COUNTY COUNCIL*	11/08/99
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 DEVELPOMENT 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 ILDANACH 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
JOHN F KENNEDY TRUST	18/09/00
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

This content is more than 5 years old. It is still relevant it has been incorporated into a Tax and Duty Manual or other website text.

Revenue

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
ORCHESTRA OF ST CECILIA LTD	19/09/88
PASSION MACHINE LIMITED	17/11/00
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	13/03/01
SENSE OF MID-SUMMER ARTS FESTIVAL 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.

This content is more than 5 years old. It is still relevant but has been incorporated into a Tax and Duty Manual or other website text.