



# TAX BRIEFING Supplement

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

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.



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**The following lists are also available on our website at [www.revenue.ie](http://www.revenue.ie):**

**Approved Hospitals & Nursing Homes**

**Approved Colleges & Courses - Sections 473A TCA 1997**

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

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

**List of properties determined by Revenue under Section 482, TCA 1997**

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## TAX CREDITS, RATES & EXEMPTIONS

### INCOME TAX

The following chart gives details of the main tax credits for the short tax "year" 2001 and 2002.

#### Personal Tax Credits

	Short Tax "year" 2001		Tax Year 2002
	IR£	€	€
<b>Single Person's Tax Credit</b>	814	1,033.57	1,520
<b>Married Person's Tax Credit</b>	1,628	2,067.13	3,040
<b>Widowed Person's Tax Credit</b> qualifying for One Parent Family Tax Credit without dependent children in year of bereavement	814 962 1,628	1,033.57 1,221.49 2,067.13	1,520 1,820 3,040
<b>One-Parent Family Tax Credit</b> (with qualifying dependent children) (See Note 1) Widowed, Deserted, Separated or Unmarried	814	1,033.57	1,520
<b>Widowed Parent</b> Bereaved in 2001	-	-	2,600
Bereaved in 2000/2001	2,000	2,539.48	2,100
Bereaved in 1999/2000	1,600	2,031.58	1,600
Bereaved in 1998/1999	1,200	1,523.69	1,100
Bereaved in 1997/1998	800	1,015.79	600
Bereaved in 1996/1997	400	507.90	-
<b>Home Carer's Tax Credit (Max)</b>	444	563.76	770
<b>PAYE Tax Credit</b>	296	375.84	660
<b>Age Tax Credit</b> (a) Single/Widowed (b) Married	119 238	151.10 302.20	205 410
<b>Incapacitated Child Tax Credit</b> (See Note 1)	238	302.20	500
<b>Dependent Relative Tax Credit</b> (See Note 1)	33	41.90	60
<b>Blind Person's Tax Credit</b> One spouse blind	444	563.76	800
Both spouses blind	888	1,127.53	1,600
<b>Additional Allowance for a Guide Dog</b>	*481	*611	*825
<b>Incapacitated Person - Allowance for Employing a Carer</b>	*7,400 max	*9,397 max	*30,000 max

\* Relief in respect of a Guide Dog and for Employing a Carer are allowable at the individual's highest rate of tax i.e. 20% or 42% as appropriate in both years.

#### Tax Relief for Loan Interest (Secured and Unsecured)

##### Tax Relief at source (TRS) on Secured Loans

From 1 January 2002 Tax Relief for home mortgage interest (Secured loans) is no longer given through the tax system but is instead granted at source (TRS). Mortgage repayments will be reduced by the amount of the tax credit due. For example, if the interest element of the mortgage repayment per month is say €100, the mortgage lender will reduce the monthly mortgage payment by €20 per month. This reduction is the same as giving tax relief at the standard rate of tax (20%).

Any future adjustments in the tax relief will be made automatically by the mortgage lender. It will therefore not be necessary to claim relief on the annual tax return or to contact the tax office.

If however, mortgage repayments are being made and TRS is not granted, TRS Section, Office of the Collector-General at Lo-Call 1890 46 36 26 should be advised and they will arrange for the relief to come into effect.

#### Unsecured Home Loans

Relief for interest payments made on unsecured Home Loans used for qualifying purposes i.e. repair or improvement of an individual's sole or main residence can be claimed by review at the end of the tax year.

##### Amount of Relief Available

Relief is due at the standard rate of tax (20%) in the short tax "year" 2001 and 2002 subject to the following upper limits:

Short Tax "year" 2001	Single	Widowed	Married
First Mortgage (first five years)	£370 (€469.80)	£740 (€939.61)	£740 (€939.61)
Others	£296 (€375.84)	£592 (€751.68)	£592 (€751.68)

Tax Year 2002	Single	Widowed	Married
First Mortgage (first five years)	€635	€1,270	€1,270
Others	€508	€1,016	€1,016



## TAX CREDITS, RATES & EXEMPTIONS

(Continued from page 3)

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

	Short Tax "Year" 2001		Tax Year 2002
	IR£	€	€
One-Parent Family Tax Credit	Nil	Nil	Nil
Incapacitated Child Tax Credit	Nil	Nil	Nil
Dependent Relative Tax Credit	*4,989	*6,335	*9,332

\*In the case of Dependent Relative Tax Credit, if the relative's income exceeds the relevant limit **no tax credit is due**.

## INCOME TAX BANDS

Personal Circumstances	Short Tax "Year" 2001		Tax Year 2002
	IR£	€	€
<b>Single/Widowed</b> without dependent children	14,800 @ 20% Balance @ 42%	18,793 @ 20% Balance @ 42%	28,000 @ 20% Balance @ 42%
<b>Single/Widowed</b> Qualifying for One-Parent Family tax credit	17,131 @ 20% Balance @ 42%	21,572 @ 20% Balance @ 42%	32,000 @ 20% Balance @ 42%
<b>Married Couple</b> (one spouse with income)	21,460 @ 20% Balance @ 42%	27,249 @ 20% Balance @ 42%	37,000 @ 20% Balance @ 42%
<b>Married Couple</b> (both spouses with income)	21,460 @ 20% (with an increase of 8,140 max.) Balance @ 42%	27,249 @ 20% (with an increase of 10,336 max.) Balance @ 42%	37,000 @ 20% (with an increase of 19,000 max.) Balance @ 42%

\*Note: The increase in the standard rate tax band is restricted to the lower of £8,140 (€10,336) in the short tax "year" and €19,000 in 2002 or the amount of the income of the spouse with the lower income. The increase is not transferable between spouses.

## EXEMPTION LIMITS

	Short Tax "year" 2001		Tax Year 2002
	IR£	€	€
<b>Single/Widowed</b> under 65 65 years or over	3,034 6,290	3,853 7,987	5,210 13,000
<b>Married</b> under 65 65 years or over	6,068 12,580	7,705 15,974	10,420 26,000
<b>Additional for Dependent Children</b> 1st and 2nd child (each) Each subsequent child	333 481	423 611	575 830
Marginal Relief Tax Rate	40%	40%	40%

## TUITION FEES/GIFTS

A summary of the relief available for Tuition Fees 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).



## PRSI & HEALTH CONTRIBUTIONS

**Class A (Normal rate at which contributions are made)**

	Employee's Income chargeable as below:	Total	Employer's Rate
<b>2001 (the short tax "year")</b>	Income up to £28,250 (€35,870) to PRSI @ 4% plus a Health Contribution of 2%	6%	12%
	Over £28,250 (€35,870) to a Health Contribution of 2%	2%	12%
<b>Tax Year 2002</b>	Income up to €38,740 to PRSI @ 4% plus a Health Contribution of 2%	6%	*10.75%
	Over €38,740 to a Health Contribution of 2%	2%	*10.75%
*The PRSI rate for employers is being reduced by 1.25% (from 12% to 10.75%) with effect from 1 March 2002.			

Employees are exempt from PRSI on the first £100 (€127) per week (£20 (€26) per week for employees on a modified PRSI rate). Employees earning £226 (€287) or less per week in 2001 and €287 in 2002 are exempt from PRSI and Health Contribution. However, where earnings exceed £226 per week (€287), the employee's PRSI Free Allowance remains at £100 (€127) per week (£20 (€26) per week for employees on a modified PRSI rate). Employees earning £280 (€356) or less per week are exempt from the Health Contribution of 2%.

**Class S (Self-Employed)**

	Class S (Self-Employed)	Total
<b>2001 (the short tax "year")</b>	3% PRSI and 2% Health Contribution on <b>all income</b>	5%
<b>Tax Year 2002</b>	3% PRSI and 2% Health Contribution on <b>all income</b>	5%

**2001:** From 6/4/2001 the annual exemption of £1,040 (€1,320) has been abolished. Income of £10,775 (€13,681) or less per annum is exempt from Health Contribution of 2%.

The minimum annual PRSI contribution is £148 (€187) for the year 2001.

**2002:** Self employed persons are exempt from Health Contribution of 2% where the annual income is less than €18,512.

The minimum annual PRSI contribution is €253.

## PERMANENT HEALTH INSURANCE

From 6 April 2001, the method of granting tax relief on contributions to Revenue approved permanent health benefit schemes changed. 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:

- €125 for an individual
- €230 for a family

Tax relief is available 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 restriction on routine maternity care was removed with effect from 6 April 2001.

Health Expenses now includes in respect of a child dependent:

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

## 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 €3,810 plus €1,270 for each child, reducing to two-thirds of that amount in Year 2 and one-third in Year 3.



# Revenue

## BENEFIT-IN-KIND

### Cars

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

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

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

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

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

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

### Chart - Business Mileage

Business Mileage Lower Limit/Upper Limit		Percentage of Benefit-in-kind taxable
Miles	Miles	1996/97 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		
	2001	2002
Home Loans	6%	5%
Other Loans	12%	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.



## CAPITAL GAINS TAX

CGT Rates	
Ordinary Rate Applies to all land, including development land from 1 December 1999	20%
Certain Foreign Life Assurance Policies and units in certain offshore funds	40%
Individual Exemption	
£1,000 per annum up to 5 April 2001 (£740 for the "short" year 2001) €1,270 per annum from 1 January 2002	

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%
1/1/2002 - 31/12/2002 (Trading Income**)	16%
1/1/2002 - 31/12/2002 (Non-Trading Income***)	25%
* Profits from dealing in land which has been fully developed are liable at <b>20%</b>	
** 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%
From 1/1/2002 - Where Trading Income is less than €254,000 [Marginal relief available where trading income is between €254,000 and €317,500]	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%
Tonnage Tax	
Subject to clearance by European Commission. Will come into operation by way of commencement order to be made by Minister for Finance.	

## CAPITAL ACQUISITIONS TAX

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

Small Gift Exemption - €1,270 for gifts taken on or after 1 January 1999.

### Indexation Factors

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

1990	1.04
1991	1.076
1992	1.109
1993	1.145
1994 (prior to 11 April)	1.160
<b>(To be applied to the threshold amount)</b>	
1994 (on or after 11 April)	1.160
1995	1.188
1996	1.217
1997	1.237
1998	1.256
1999	1.286
<b>(To be applied to the class threshold)</b>	
2001	1.056
2002	1.108
<b>(To be applied to the group threshold)</b>	

### Thresholds and indexation

For the purpose of Gift and Inheritance Tax, the relationship between disponent and the beneficiary, determines the maximum tax free threshold - known as the "group threshold". Three Group thresholds were introduced on 1 December 1999 in respect of gifts and inheritances taken between 1 December 1999 and 31 December 2000. Thereafter the Group thresholds are indexed in line with inflation. The indexation factor for 2001 is 1.056 while the factor for 2002 is 1.108.

The Group thresholds for 2000 and the indexed Group thresholds for 2001 and 2002 are set out in the table below.

Class	Relationship to Disponent	Group Threshold		
		2000 <sup>1</sup> (w.e.f. 1/12/1999)	2001 <sup>1</sup> (after Indexation)	2002 (after Indexation)
A	Son/ daughter	€380,921.42 (£300,000)	€402,253.02 (£316,800)	€422,148
B	Parent <sup>2</sup> / Niece/Nephew/Brother/ Sister/Grandchild	€38,092.14 (£30,000)	€40,225.30 (£31,680)	€42,215
C	Relationships other than Group A or B	€19,046.07 (£15,000)	€20,112.65 (£15,840)	€21,108

<sup>1</sup> The thresholds for years prior to 2002 are calculated by reference to the fixed conversion rate i.e. €1 = £ 0.787564.

<sup>2</sup> In certain circumstances a parent taking an inheritance from a child can qualify for the Group A threshold.



## STAMP DUTY RATES

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

#### Residential Property - Rates of Stamp Duty

Aggregate Consideration	First Time Buyer Rate	Full Rate
Less than €127,000	Exempt	Exempt
€127,001 - €190,500	Exempt	3%
€190,501 - €254,000	3%	4%
€254,001 - €317,500	3.75%	5%
€317,501 - €381,000	4.5%	6%
€381,001 - €635,000	7.5%	7.5%
Over €635,000	9%	9%

#### Non Residential Property - Rates of Stamp Duty

Aggregate Consideration	Rate of Duty
Less than €6,350	Exempt
€6,351 - €12,700	1%
€12,701 - €19,050	2%
€19,051 - €31,750	3%
€31,751 - €63,500	4%
€63,501 - €76,200	5%
Over €76,200	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 €19,050 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	€12.50

### 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 €254,000 · exceeds €254,000	Exempt 0.1% of the amount secured subject to a maximum of €630.
Equitable Mortgage or Transfer, Assignment or Disposition of a Mortgage:	Rate of Duty
Where the total amount secured: · does not exceed €254,000 · exceeds €254,000	Exempt 0.05% of the amount transferred, assigned or disposed subject to a maximum of €630.

**Note:** Where the calculation results in an amount which is not a multiple of €1 the amount must be rounded down 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.





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:

- €51,000 in respect of the supply of goods
- €25,500 in respect of the supply of services

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

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

Rates of VAT	
Standard Rate	21%
Reduced Rates	12.5%, 4.3%, 0%

VAT Property Multiplier

The multiplier to be used for the valuation of supplies of an interest in immovable goods is 19.45 with effect from 29 January 2002.

VEHICLE REGISTRATION TAX

Rates of VRT from 1 January 2002	
<b>Cars</b> Up to 1400cc 1401cc - 2000cc over 2000cc	22.5% of OMSP 25% of OMSP 30% of OMSP ] Subject to a minimum tax of €315
<b>Small Vans</b> and some jeeps	13.3% of OMSP ] Subject to a minimum tax of €125
<b>Motor Cycles</b> 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
<b>Other Vehicles</b> e.g. Tractors, Large Vans, Lorries, etc.	A Flat Rate of €50

OMSP = Open Market Selling Price

EXCISE DUTIES

GOODS	RATES
<b>Still Wine and Made Wine</b> Not exceeding 5.5% volume Exceeding 5.5% but not exceeding 15% volume Exceeding 15% Volume	<b>Per Hectolitre</b> €90.98 €273.00 €396.12
<b>Sparkling Wine, Sparkling Made Wine and Champagne</b> Not exceeding 5.5% volume Exceeding 5.5% volume	<b>Per Hectolitre</b> €90.98 €546.01
<b>Still Cider and Perry</b> Not exceeding 6% volume Exceeding 6% volume but not exceeding 8.5% volume Exceeding 8.5% volume but not exceeding 15% volume Exceeding 15% volume	<b>Per Hectolitre</b> €83.25 €192.47 €273.00 €396.12
<b>Sparkling Cider and Perry</b> Exceeding 8.5% volume	<b>Per Hectolitre</b> €546.01
<b>Spirits</b>  Exceeding 5.5% volume Not exceeding 5.5% volume	<b>Per Litre of alcohol in Spirits</b> €27.61 €19.87
<b>Beer</b>	€19.87 per hectolitre per cent alcohol by volume
<b>Cigarettes</b>	€108.19 per thousand plus 18.73% of the retail price
<b>Cigars</b>	€164.10 per kilogram

Mineral Oils	
Description of Product	Rate of Duty
	€
<b>Light Oil:</b> Leaded petrol Unleaded petrol Super unleaded petrol Aviation gasoline	511.72 per 1,000 litres 401.36 per 1,000 litres 506.47 per 1,000 litres 255.86 per 1,000 litres
<b>Heavy Oil:</b> Used as a propellant Kerosene used other than as a propellant Fuel oil Other heavy oil (marked gas oil)	301.94 per 1,000 litres 31.74 per 1,000 litres 13.45 per 1,000 litres 47.36 per 1,000 litres
<b>Liquefied Petroleum Gas:</b> Used as a propellant Other liquefied petroleum gas	53.01 per 1,000 litres 18.15 per 1,000 litres
<b>Substitute Fuel:</b> Used as a propellant Other substitute fuel	301.94 per 1,000 litres 47.36 per 1,000 litres



## 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
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International Residence Branch	residence@revenue.ie
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Revenue on-Line Service (ROS)	roshelp@revenue.ie
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Special Enquiry Branch	seb@revenue.ie
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Tax Incentives	dirtaxe@revenue.ie
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VIMA	vimahelp@revenue.ie
Webmaster	Custserv@revenue.ie



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



## STATEMENTS OF PRACTICE

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



## STATEMENTS OF PRACTICE

Title	Date	Number
<b>2001</b>		
"Underlying Tax" on Funds Deposited in Bogus Non-Resident Accounts	May 2001	ISP - GEN /1/01
Explanatory Notes on the Operation of the Statement of Practice	May 2001	Explanatory Notes
Intra-Community Acquisitions and Postponed Accounting	November 2001	Information Leaflet 7/01
VAT - Distance Sales in the Single Market	November 2001	Information Leaflet 8/01
VAT - 4th Schedule Services	November 2001	Information Leaflet 9/01
VAT - Printing and Printed Matter	November 2001	Information Leaflet 10/01
VAT - Non Taxable Entities Acquiring Goods from other EU Member States	November 2001	Information Leaflet 11/01
VAT - Farmers and Intra-Eu Transactions	November 2001	Information Leaflet 12/01
VAT - Exempt Persons acquiring Goods from other EU Member States	November 2001	Information Leaflet 13/01
VAT and Gifts	November 2001	Information Leaflet 14/01
VAT Treatment of Goods Transport and Ancillary Services between EU Countries	November 2001	Information Leaflet 16/01
VAT - Repayments To Unregistered Persons	November 2001	Information Leaflet 18/01
VAT on Food and Drink	November 2001	Information Leaflet 19/01
VAT on Dances	November 2001	Information Leaflet 20/01
Zero-Rating of Goods and Services in accordance with Section 13A of the VAT Act	November 2001	Information Leaflet 21/01
VAT - Moneys Received Basis of Accounting	November 2001	Information Leaflet 22/01
VAT - Agricultural Services	November 2001	Information Leaflet 23/01
VAT - Horticultural Retailers	November 2001	Information Leaflet 24/01
VAT - Intra-Community Supplies	November 2001	Information Leaflet 26/01
Value-Added Tax and Footwear	November 2001	Information Leaflet 31/01
<b>2002</b>		
Tax Treatment of Political Donations	April 2002	SP - CAT/1/02
VAT - Transfer of a Business or Part Thereof	August 2002	Information Leaflet 1/02



## REVENUE INFORMATION LEAFLETS & GUIDES

### Income Tax

Reference	Title	Latest Issue Date
IT 1	Tax Credits, Reliefs & Tax Rates	March 2002
IT 2	Taxation of Married Persons	March 2002
IT 6	Medical Expenses Relief	October 2001
IT 7	Covenants to Individuals	March 2002
IT 8	Tax Exemption & Marginal Relief	March 2002
IT 9	One Parent Family Tax Credit	March 2002
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	May 2002
IT 13	Personal Injury Compensation Payments	March 2002
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 Tax Credit	May 2002
IT 19	Professional Services Withholding Tax (PSWT)	June 2000
IT 20	Benefits from Employments	July 1999
IT 21	Lump Sum Payments on Redundancy / Retirement	August 2002
IT 22	Taxation of Disability and Short-Term Occupational Injury Benefits	May 2002
IT 23	Main Features of Income Tax Self-Assessment	August 1996
IT 24	Taxation of Unemployment Benefit	July 2002
IT 26	Urban Renewal Relief	March 1996
IT 26A	Integrated Area Urban Renewal Scheme	September 2001
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	April 2002
IT 31	Tax Relief for Tuition Fees	November 2001
IT 32	Revenue Audit - Guide for Small Business	November 2000
IT 35	Blind Persons Tax Credits & Reliefs - large print	February 2000
IT 45	Tax Credits for Over 65's	February 2000
IT 46	Dependent Relative Tax Credit	March 2002
IT 47	Incapacitated Person - Allowance for Employing a Carer	March 2002
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 2002
IT 52	Taxation Treatment of Finance Leases	April 2000
IT 53	Domestic Employer Scheme	September 1999
IT 54	Employees' Subsistence Expenses	July 2002
IT 55	The Business Expansion Scheme: Relief for Investment in Corporate Trades	May 2002
IT 56	Relief for Expenditure on Approved Objects on Display in an Approved Building or Garden	April 2002
IT 57	Relief for Investment in Films	June 2001
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	December 2001
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 Tax Credit	March 2002
IT 67	First Job - A Guide for First Time Entrants to the PAYE Tax System Employed or Self-Employed - A Guide for Tax and Social Insurance Code of Practice for Revenue Auditors Employer's Guide to PAYE PAYE Notice to Employers on the Operation of PAYE from 6 April 2001 to 31 December 2001 Principles of Quality Customer Service	October 2000 June 2001 September 2002 March 1994 February 2001
IT 69	E-Working & Tax	July 2000
IT 70	A Revenue Guide to Rental Income	August 2001 October 2001



## REVENUE INFORMATION LEAFLETS & GUIDES

### Capital Gains Tax

Reference	Title	Latest Issue Date
CGT 1	Guide to Capital Gains Tax	August 2000

### Artists Exemption

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

### Capital Taxes

Reference	Title	Latest Issue Date
CAT 1	Gift Tax	February 2002
CAT 2	Inheritance Tax	February 2002
CAT 3	Probate Tax	September 2000
CAT 4	Capital Acquisitions Tax Business Relief	April 2002
CAT 5	Agriculture Relief - 2001 Finance Act	February 2002
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 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
	Capital Tax Facts	June 2001
	Capital Tax Facts	April 2002

### 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 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 5	VAT Claims and Payments	May 2000
CG 6	P35 - End of Year Returns	August 2001
CG 7	Direct Debit - PAYE/PRSI & VAT	January 2002
CG 9	Direct Debit - Preliminary Tax	February 2002
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





## 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)	May 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
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	August 2001
		Refunds of Dividend Withholding Tax	July 2001
		Dividend Withholding Tax - A guide to the Submission of Returns in Electronic Form	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	August 1996
RP	2	Notes on Residential Property Tax	
RP	3	Residential Property Tax Help Leaflet	
RP	4	Residential Property Tax - Review and Appeals Procedures	November 1996
RP	5	Residential Property Tax Certificate of Clearance	August 1996
		Changeover to the Euro - Stamp Duties, Capital Acquisitions Tax, Residential Property Tax	June 2001

### Stamp Duty

Reference		Title	Latest Issue Date
SD	1	Stamp Duty	2002
SD	2	Stamp Duty Relief on Transfers of Land to Young Trained Farmers	August 2000
SD	3	Stamp Duty - Review and Appeal Procedures	November 1998
SD	8	New Stamping System	December 1999
SD	10	Stamp Duty - Revenue Certificates Required in Deeds	2002
CCD	1	Companies Capital Duty	February 2002

### VAT

Reference		Title	Latest Issue Date
Guide	2	Guide to Value-Added Tax	July 1999
Leaflet		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



## REVENUE INFORMATION LEAFLETS & GUIDES

### 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	February 2002
VRT	4	Tax Relief on Transfer of Residence (Duty Free Cars)	February 2002
VRT	5	Reserving a Millenium Registration Number	September 2000
VRT	7	Vehicles for People with Disabilities - Tax Relief Scheme	March 2002
Public Notice	1775	Tax Relief on Transfer of Business Activity	January 1993
Public Notice	1837	Tax Relief on a vehicle acquired on Inheritance	January 1993
Public Notice	1851A	Tax Relief for Disabled Drivers	December 1994
Public Notice	1851B	Tax Relief for Disabled Passengers	December 1994
Public Notice	1851C	Tax Relief for Organisations representing the Disabled	December 1994
		Format of Vehicle Registration Plates	March 1998
		ZZ System of Temporary Registration in Ireland	June 1998
		Vehicle Registration Tax Trader Guide	February 1998

### Other Leaflets/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	January 2002
RES	2	Coming to Live in Ireland: - A Guide to Irish Income Tax	January 2002
CCD	1	Companies Capital Duty	February 2002
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
		Enviromental Levy on Plastic Bags	January 2002
		Retailers Guide to the Enviromental Levy on Plastic Bags	February 2002
		Pay and File and the 2001 Income Tax Return Guide	April 2002



## CONVERSION RATES

## Foreign Currencies

### Euro Currencies 1999/00 - 2001

**Irish Pound Indicative Rates Based On Euro**  
Conversion Rates as supplied by the Central bank

	1999/00 - 2001	
Deutschmark	2.4833	
Belgian franc	51.22	
French franc	8.3289	
Dutch guilder	2.7981	
Italian lira	2458.56	
Spanish peseta	211.267	
Portuguese escudo	254.56	
Finnish markka	7.5495	
Austrian schilling	17.47	
	2000/2001	2001
Greek drachma	429.81	432.66

- Following the introduction of the euro, the exchange rate for the participating currencies (Irish pound, Deutschmark, French franc, Belgian/Luxembourg franc, Dutch guilder, Italian lira, Spanish peseta, Portuguese escudo, Finnish markka and Austrian schilling) against each other were irrevocably fixed.
- For the period 1 January 1999 to 5 April 1999 and for each subsequent tax year, a fixed bilateral rate applies for each participating currency against the Irish pound. This is 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 1999/00 - 2001

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

	1999/00	2000/01	2001
U S dollar	1.3093	1.1511	1.1252
Sterling	0.8128	0.7801	0.7850
Danish krone	9.4444	9.4706	9.4571
Japanese yen	145.73	127.638	137.75
Swiss franc	2.0342	1.9534	1.9087
Swedish krona	11.0248	10.9017	11.8583
Norwegian krone	10.3975	10.3306	10.1508
Canadian dollar	1.9262	1.7327	1.7481
Australian dollar	2.0323	2.0790	2.1916
Greek drachma	416.91		

The above chart shows the average market exchange rates supplied by the Central Bank for the 2 years ended 5 April 2001 and for the Tax Year 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.



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

2001 Stg £1 = IR £1.2942

### Irrevocable EUR Conversion Rates as Adopted By The EU Council

1 euro =	40.3399	Belgian franc
	6.55957	French franc
	40.3399	Luxembourg franc
	1.95583	German mark
	166.386	Spanish peseta
	0.78756	Irish pound
	1936.27	Italian lira
	2.20371	Dutch guilder
	13.7603	Austrian schilling
	200.482	Portuguese escudo
	5.94573	Finnish markka
	340.750	Greek drachma

Council regulation (EC) No. 1103/97 of 17 June 1997 states: "Monetary amounts to be converted from one national currency unit into another shall first be converted into a monetary amount expressed in the euro unit, which amount may be rounded to not less than three decimals and shall then be converted into the other national currency unit. No alternative method of calculation may be used unless it produces the same results"



## 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
INDIA	6 Nov 2000	26 Dec 2001	01 Jan 2002	01 Jan 2002	01 Jan 2002	521 of 2001
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 (1969)	21 Oct 1969	21 Aug 1970	06 Apr 1967	* 01 Apr 1967		80 of 1970
NORWAY (2000)	22 Nov 2000	27 Nov 2001	01 Jan 2002	01 Jan 2002	01 Jan 2002	520 of 2001
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		130 of 1973
				* Corporation Profits Tax		
USSR	17 Dec 1986	23 Dec 1987	Air Transport Agreement			349 of 1987

## Update on Tax Treaties

### Existing Treaties

Ireland currently has double taxation treaties in force with forty countries. These include new treaties with Bulgaria and India and a re-negotiated treaty with Norway.

### Treaties/Protocols signed and awaiting ratification

Treaties with Croatia and Slovenia were signed in March and June 2002, respectively. It is hoped that both sides will ratify these treaties before the end of 2002 thus allowing them to take effect from 1 January 2003.

### Treaties under negotiation/re-negotiation

Negotiations for new double taxation treaties have been concluded with Egypt and Iceland. Both of these treaties are currently being processed towards signature and ratification. Other treaties under negotiation include Greece, Malta, Singapore, Turkey and the Ukraine. Discussions for a re-negotiated text with Canada and France are still continuing.





## LIST OF FOREIGN WITHHOLDING TAX RATES

Country	Year	Withholding Tax Rates %		
		Dividends(a)	Interest	Royalties
Australia	1984	15	10	10
Austria	1964	0(b) / 10	0	0 / 10(m)
Belgium	1973	0(b) / 15	15	0
Bulgaria	2002	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	2002	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	2002	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)
Slovenia	Not in Force	5(d)/15	0(l)/5	5
Spain	1995	0(b)(d) / 15	0	5(r) / 8(s) / 10
South Africa	1998	0	0	0
Sweden	1988	0(b) / 5(e) / 15	0	0
Switzerland	1965	10(d) / 15	0	0
UK	1976	0(b)(e) / 15	0	0
United States	1998	5(e) / 15	0	0
Zambia	1967	0	0	0

### Notes

- From 6 April, 1999 Irish withholding tax applies.
- Per EC Parent-Subsidiary Directive (25% holding).
- Inter-corp. rate - 100% holding (see other conditions in treaty).
- Inter-corp. rate - 25% holding.
- Inter-corp. rate - 10% holding.
- Inter-corp. rate - 50% holding.
- Subject to variation - see treaty.
- 10% holding.
- 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/her total world income.
- From Ireland - domestic standard rate applies.
- 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.

- Certain Government loans and in the case of Mexico certain pension funds.
- If the recipient holds more than 50% of the payer company.
- Literary, dramatic, musical or artistic copyrights (other than for films or tv) - otherwise domestic rate applies.
- For films (not tv).
- 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.
- Excluding films - domestic rate applies.
- Literary, dramatic, musical or artistic copyrights.
- Films, tapes and lease payments.
- For loans from banks and in the case of Ireland/Norway certain Government funds.
- For technical royalties or for information concerning industrial, commercial or scientific experience.



## CAPITAL GAINS TAX

## Multipliers

Year Expenditure Incurred	Capital Gains Tax Multiplier for Disposals Years ended 5 April 1993 to 31 December 2002										
	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	Short Y/e 31 Dec 2001	Y/e 31 Dec 2002
1974/75	5.552	5.656	5.754	5.899	6.017	6.112	6.215	6.313	6.582	6.930	7.180
1975/76	4.484	4.568	4.647	4.764	4.860	4.936	5.020	5.099	5.316	5.597	5.799
1976/77	3.863	3.935	4.003	4.104	4.187	4.253	4.325	4.393	4.580	4.822	4.996
1977/78	3.312	3.373	3.432	3.518	3.589	3.646	3.707	3.766	3.926	4.133	4.283
1978/79	3.059	3.117	3.171	3.250	3.316	3.368	3.425	3.479	3.627	3.819	3.956
1979/80	2.760	2.812	2.861	2.933	2.992	3.039	3.090	3.139	3.272	3.445	3.570
1980/81	2.390	2.434	2.477	2.539	2.590	2.631	2.675	2.718	2.833	2.983	3.091
1981/82	1.975	2.012	2.047	2.099	2.141	2.174	2.211	2.246	2.342	2.465	2.554
1982/83	1.662	1.693	1.722	1.765	1.801	1.829	1.860	1.890	1.970	2.074	2.149
1983/84	1.478	1.505	1.531	1.570	1.601	1.627	1.654	1.680	1.752	1.844	1.911
1984/85	1.341	1.366	1.390	1.425	1.454	1.477	1.502	1.525	1.590	1.674	1.735
1985/86	1.263	1.287	1.309	1.342	1.369	1.390	1.414	1.436	1.497	1.577	1.633
1986/87	1.208	1.230	1.252	1.283	1.309	1.330	1.352	1.373	1.432	1.507	1.562
1987/88	1.168	1.190	1.210	1.241	1.266	1.285	1.307	1.328	1.384	1.457	1.510
1988/89	1.146	1.167	1.187	1.217	1.242	1.261	1.282	1.303	1.358	1.430	1.481
1989/90	1.109	1.130	1.149	1.178	1.202	1.221	1.241	1.261	1.314	1.384	1.434
1990/91	1.064	1.084	1.102	1.130	1.153	1.171	1.191	1.210	1.261	1.328	1.376
1991/92	1.037	1.056	1.075	1.102	1.124	1.142	1.161	1.179	1.229	1.294	1.341
1992/93	-	1.019	1.037	1.063	1.084	1.101	1.120	1.138	1.186	1.249	1.294
1993/94	-	-	1.018	1.043	1.064	1.081	1.099	1.117	1.164	1.226	1.270
1994/95	-	-	-	1.026	1.046	1.063	1.081	1.098	1.144	1.205	1.248
1995/96	-	-	-	-	1.021	1.037	1.054	1.071	1.116	1.175	1.218
1996/97	-	-	-	-	-	1.016	1.033	1.050	1.094	1.152	1.194
1997/98	-	-	-	-	-	-	1.017	1.033	1.077	1.134	1.175
1998/99	-	-	-	-	-	-	-	1.016	1.059	1.115	1.156
1999/00	-	-	-	-	-	-	-	-	1.043	1.098	1.138
2000/01	-	-	-	-	-	-	-	-	-	1.053	1.091
2001	-	-	-	-	-	-	-	-	-	-	1.037

**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.



# SCHEDULE E EXPENSES

Short tax "year" 2001 and 2002

Category of Employment	Expenses Due	
	Short Tax "Year" 2001 IR£	2002 €
<b>Agricultural Advisers (employed by Teagasc)</b>	319	548
<b>Archaeologists: (Civil Service)</b>	74	127
<b>Architects employed by</b>		
(a) Civil Service	74	127
(b) Local Authorities	74	127
<b>Airline Cabin Crews</b>	37	64
<b>Bar trade: Employees</b>	54	93
<b>Building Industry</b>		
Bricklayer	89	175
Fitter mechanic, plasterer	60	103
Electrician	89	153
Mason, roofer, slater, tiler, floor layer, stone cutter	60	120
Driver, scaffolder, sheeter, steel erector	30	52
Professionals: engineers, surveyors, etc.	19	33
General operatives (labourers etc. incl. Public Sector)	56	97
<b>Bus, rail and road operatives in</b>		
Bus Atha Cliath, Bus Eireann and Iarnod Eireann	93	160
<b>Cardiac Technicians</b>		
Female	123	212
Male	62	107
<b>Carpentry and joinery trades</b>		
Cabinet makers, Carpenters, Joiners	111	220
Painters, Polishers, Upholsterers, Wood Cutting Machinists	71	140
<b>Civil Service</b>		
Architectural Technologists & Assistants	80	138
Clerks of Works (incl. Senior and District Inspectors)	69	119
Engineering Technicians for Archaeologists,	80	138
Architects, Engineers and Surveyors		
<b>Clergymen (Church of Ireland)</b>	74	127
<b>Consultants (hospital)</b>	311	534
<b>Cosmetologists</b>		
Obligated to supply and launder their own white uniforms	93	160
<b>Dentists in employment</b>	219	376
<b>Dockers</b>	42	73
<b>Doctors (hospital, not including consultants)</b>	311	534
Note: Deduction includes subscription to the Irish Medical Council.		
<b>Draughtsmen (Local Authority)</b>	77	133
<b>Engineers employed by:</b>		
(a) Civil Service	80	138
(b) Local Authorities	74	127
(c) Bord Telecom, Coillte, OPW	80	138
<b>Engineering Industry [and Electrical Industry from 1997/98]</b>		
Skilled workers who bear the full cost of own tools and overalls	148	280
Semi-skilled workers who bear the full cost of own tools and overalls	109	215
All unskilled workers and skilled or semi-skilled workers who do not bear the full cost of own tools and overalls	93	185
<b>Firemen: Full-time</b>	80	138
<b>Firemen: Part-time</b>	185	318
<b>Fishermen in Employment</b>	185	318
<b>Foresters employed by Coillte</b>	74	127
<b>Grooms (Racehorse Training)</b>	171	294
<b>Home Helps (Employed by Health Boards)</b>	118	204
<b>Hospitals: Domestic Staff:</b>		
To include general operatives, porters, drivers, drivers, attendants, domestics, laundry operatives, cooks, catering supervisors, waitresses, catering staff, kitchen porters		
(a) who are responsible for providing and laundering their own uniforms	160	275
(b) who are obliged to launder the uniforms supplied	82	141
(c) whose uniforms are supplied and laundered free	41	71
<b>Hotel Industry</b>		
Head hall porter	52	90
Hall porter	37	64
Head waiter	74	127
Waiter	56	97
Waitress	37	64
Chef	56	97
Manager	111	191
Assistant Manager	74	127



# SCHEDULE E EXPENSES

Short tax "year" 2001 and 2002

Category of Employment	Expenses Due	
	Short Tax "Year" 2001 IR£	2002 €
Trainee Manager	45	78
Kitchen Porter	12	21
<b>Journalists</b>		
Journalists, including those in public relations area of Journalism	222	381
Journalists who receive expense allowances from their employers	89	153
<b>Local Authorities</b>		
Executive Chemists	67	115
Parks Superintendents	23	40
Town Planners	67	115
<b>Motor repair and motor assembly trades</b>		
Assembly workers, greasers, storemen and general workers		
(a) who bear the full cost of own tools and overalls	30	52
(b) who do not bear the full cost of own tools and overalls	24	42
Fitters and mechanics		
(a) who bear the full cost of own tools and overalls	49	85
(b) who do not bear the full cost of own tools and overalls	24	42
Panel Beaters (See Panel Beaters/Sheet Metal Workers)		
<b>Nurses:</b>		
(a) where obliged to supply and launder their own uniforms	333	572
(b) where obliged to supply their own uniforms but laundered free	289	496
(c) where obliged to launder the uniforms supplied	163	280
(d) where uniforms are supplied and laundered by hospital	119	205
<b>Nurses:</b> Short Term Contracts through an Agency. Additional amount due	37	64
<b>Nursing Assistants (including attendants, orderlies and nurses' aids)</b>		
(a) where obliged to supply and launder their own uniforms	240	412
(b) where obliged to supply their own uniforms but laundered free	200	344
(c) where obliged to launder the uniforms supplied	104	179
(d) where uniforms are supplied and laundered by hospital	40	69
<b>Occupational Therapists</b>		
(a) where obliged to supply and launder their own uniforms	126	217
(b) where obliged to supply their own uniforms but laundered free	89	153
(c) where uniforms are supplied and laundered by hospital	30	52
<b>Panel Beaters / Sheet metal Workers</b>		
(a) Who bear full cost of own tools and overalls	45	78
(b) Who do not bear full cost of own tools and overalls	23	40
<b>Pharmacists</b>	93	160
<b>Assistant Pharmacists</b>	56	97
<b>Physiotherapists</b>		
(a) where obliged to supply and launder their own uniforms	222	381
(b) where obliged to supply their own uniforms but laundered free	185	318
(c) where uniforms are supplied and laundered by hospital	37	64
<b>Pilots (Airline Pilots Association)</b>	111	191
<b>Plumbing trades</b>		
Plumber (non-welder)	103	177
Plumber-welder	119	205
Pipe fitter-welder	119	205
<b>Printing Bookbinding and allied trades</b>		
Bookbinders (Hand)	63	109
Bookbinders (Others)	56	97
Compositors, linotype and monotype operators	63	121
Copy Holders, photo lithographers, photo engravers and workers in T and E section of newspapers	60	114
Monotype caster attendants, stereotypes and machine minders	71	135
Readers and revisers	52	100
Rotary machine minders and assistants	78	150
Others (e.g. cutters, dispatchers, rulers, warehousemen)	52	90



## SCHEDULE E EXPENSES

Short tax "year" 2001 and 2002

Category of Employment	Expenses Due	
	Short Tax "Year" 2001 IR£	2002 €
<b>Radiographers</b>		
(a) where obliged to supply and launder their own white uniforms	141	242
(b) where obliged to supply their own white uniforms but laundered free	83	143
(c) where white uniforms are supplied and laundered by hospital	42	73
<b>Respiratory &amp; Pulmonary Function Technicians</b>	111	191
<b>Shipping</b>		
<b>British Merchant Navy</b>		
Master, Chief Officer, Chief Engineer, Chief-Steward and other Officers including Pursers	185	318
Assistant Steward	142	244
Carpenter	113	194
Other Ranks	86	148
<b>Mercantile Marine Officers and Crews of Irish Ships</b>		
Master	57	98
Chief Officer, Chief Engineer, Radio Officer	52	90
Other Officers, including Pursers	42	73
Chief Steward	42	73
Assistant Steward	32	55
Carpenter (to include tools)	32	55
Other Ranks, including boys	21	37
<b>Shop Assistants</b>		
(including supermarket staff, general shop workers, drapery and footwear assistants)	56	97
<b>Surveyors employed by:</b>		
Local Authorities	74	127
Civil Service	74	127
Coillte	74	127
<b>Teachers</b>		
Teachers [excluding guidance counsellors, third-level academic staff and physical education teachers]		
School principals	274	471
Other teachers	234	402
Part-time teacher (on full hours)	234	402
Part-time (not on full hours)	126	217
Guidance Counsellors		
(a) employed full-time in second level schools	234	402
(b) engaged mainly in teaching general subjects but also doing part-time guidance counselling (additional allowance)	56	97
Third level academic staff		
Professor, Heads of Schools/Departments	274	471
Senior lecturer	234	402
College lecturer	234	402
Assistant lecturer	234	402
Part-time lecturer (on full hours)	234	402
Part-time lecturer (not on full hours)	126	217
Physical education teachers		
(a) fully engaged in teaching P.E.	234	402
(b) engaged mainly in teaching general subjects but also doing part-time P.E. (additional allowance)	56	97
<b>Veterinary Surgeons</b>	196	337

\* Expenses deductions to be apportioned on a time basis

## 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

BUPA  
CIE Clerical Staff Hospital Fund  
ESB Staff Medical Provident Fund  
ESB Marina Staff Medical Provident Fund  
The Goulding Voluntary Medical Scheme  
Irish Life Assurance plc Medical Aid Society

Irish Life Assurance plc Outdoor Staff Benevolent Fund  
Prison Officer's Medical Aid Society  
Royal Sun Alliance Staff Medical Expenses Scheme  
St. Paul's Garda Medical Aid Society  
Voluntary Health Insurance Board (VHI)



## Social Insurance Pensions and Allowances 2000/2001 - 2002

### Social Insurance Payments

	2000/2001 Ir£	2001** Ir£	2002 Euro €	2002 Rate Euro €
<b>Retirement pension/old age contributory pension</b>				
1. Under 80 years of age				
- Personal rate	ir£4,964	ir£4,028	7,659	147.30
- Person with Living Alone Allce.	ir£5,276	ir£4,256	8,060	155.00
- Person with adult dependent under 66	ir£8,075	ir£6,620	12,760	245.40
- Person with adult dependent 66 or over	ir£8,304	ir£7,053	13,577	261.10
2. Aged 80 or over				
- Personal rate	ir£5,224	ir£4,218	7,992	153.70
- Person with Living Alone Allce.	ir£5,536	ir£4,446	8,392	161.40
- Person with adult dependent under 66	ir£8,336	ir£6,810	13,093	251.80
- Person with adult dependent 66 or over	ir£8,564	ir£7,243	13,910	267.50
3. Increase for each child dependent	ir£ 790	ir£ 578	1,003	19.30
<b>Widow's/Widower's contributory pension/deserted wife's benefit</b>				
1. Under 66 years of age				
- Personal rate	ir£4,201	ir£3,386	6,411	123.30
2. Aged 66 - 79				
- Personal rate	ir£4,605	ir£3,876	7,529	144.80
- Person with Living Alone Allce.	ir£4,917	ir£4,104	7,930	152.50
3. Aged 80 or over				
- Personal rate	ir£4,865	ir£4,066	7,862	151.20
- Person with Living Alone Allce.	ir£5,177	ir£4,370	8,262	158.90
3. Increase for each child dependent	ir£ 884	ir£ 646	1,123	21.60
<b>Invalidity pension</b>				
1. Under 65 years of age				
- Personal rate	ir£4,193	ir£3,386	6,411	123.30
- Person with Living Alone Allowance	ir£4,505	ir£3,614	6,812	131.00
- Person with adult dependent	ir£6,950	ir£5,673	10,987	211.30
- Person with adult dependent 66 or over	ir£7,175	ir£6,160	11,892	228.70
2. Aged 65 -79				
- Personal rate	ir£4,964	ir£4,028	7,659	147.30
- Person with Living Alone Allce.	ir£5,276	ir£4,256	8,060	155.00
- Person with adult dependent	ir£7,720	ir£6,319	12,235	235.30
- Person with adult dependent 66 or over	ir£7,946	ir£6,802	13,140	252.70
3. Aged 80 or over				
- Personal rate	ir£5,224	ir£4,218	7,992	153.70
- Person with Living Alone Allce.	ir£5,536	ir£4,446	8,392	161.40
- Person with adult dependent	ir£7,980	ir£6,509	12,568	241.70
- Person with adult dependent 66 or over	ir£8,206	ir£6,992	13,473	259.10
4. Increase for each child dependent	ir£ 790	ir£ 578	1,003	19.30
<b>Carer's Benefit</b>				
1. Personal Rate				
- Caring for one person		ir£3,667	6,900	132.70
- Caring for two or more people		ir£5,502	10,353	199.10
2. Increase for each child dependant		ir£ 502	873	16.80
<b>Disability benefit and occupational injury benefit</b>				
- Personal rate*	ir£3,565	ir£2,736	5,464	118.80
- Person with adult dependent*	ir£5,727	ir£4,464	9,089	197.60
<b>Unemployment benefit and pay-related benefit</b>				
- Personal rate*	ir£3,494	ir£2,869	5,502	118.80
- Person with adult dependent*	ir£5,923	ir£4,921	9,599	197.60

\* While the weekly rates shown are the actual payments the annual figures represent the taxable amounts 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





## Social Insurance Pensions and Allowances 2000/2001 - 2002

Social Assistance Payments				
	2000/2001 Ir£	2001** Ir£	2002 Euro €	2002 Rate Euro €
<b>Old Age Pension</b>				
1. Aged 66 to 79 years				
- Personal rate	ir£4,418	ir£3,629	6,968	134.00
- Person with Living Alone Allowance	ir£4,730	ir£3,857	7,368	141.70
- Person with adult dependant	ir£6,937	IR£5,936	11,570	222.50
- Person with adult dependant 66 or over		IR£6,164	11,570	222.50
2. Aged 80 or over				
- Personal Rate	IR£4,678	IR£3,819	7,300	140.40
- Person with Living Alone Allowance	IR£4,990	IR£4,047	7,701	148.10
- Person with adult dependant	IR£7,197	IR£6,126	11,902	228.90
- Person with adult dependant 66 or over		IR£6,354	11,902	228.90
3. Increase for each child dependant	ir£ 686	ir£ 502	873	16.80
<b>Blind Pension</b>				
1. Aged under 66 years (Blind person)				
- Personal rate	ir£4,014	ir£3,249	6,177	118.80
- Person with Living Alone Allowance		ir£3,477	6,578	126.50
- Person with adult dependant under 66	ir£6,443	ir£5,301	10,275	197.60
- Person with adult dependant 66 & over		ir£5,784	10,779	207.30
2. Aged 66 to 79 years				
- Personal rate	ir£4,418	ir£3,629	6,968	134.00
- Person with Living Alone Allowance	ir£4,730	ir£3,857	7,368	141.70
- Person with adult dependant under 66	ir£6,851	ir£5,681	11,065	212.80
- Person with adult dependant 66 & over		ir£6,164	11,570	222.50
3. Aged 80 or over				
- Personal rate	ir£4,678	ir£3,819	7,300	140.40
- Person with Living Alone Allce.	ir£4,990	ir£4,047	7,701	148.10
- Person with adult dependant under 66	ir£7,111	ir£5,871	11,398	219.20
- Person with adult dependant 66 & over		ir£6,354	11,902	228.90
4. Increase for each child dependant	ir£ 686	ir£ 502	873	16.80
<b>Widow's pension/deserted wife's allowance or prisoners wife's allowance</b>				
1. Aged under 66 years				
- Personal rate	ir£4,014	ir£3,249	6,177	118.80
2. Aged 66 to 79				
- Personal rate	ir£4,418	ir£3,629	6,968	134.00
- Person with Living Alone Allce.	ir£4,730	ir£3,857	7,368	141.70
3. Aged 80 or over				
- Personal rate	ir£4,678	ir£3,819	7,300	140.40
- Person with Living Alone Allce.	ir£4,990	ir£4,047	7,701	148.10
4. Increase for each child dependent	ir£ 790	ir£578	1,003	19.30
<b>One Parent Family Payment</b>				
1. Aged under 66, incl. one child	ir£4,804	ir£3,827	7,181	138.10
2. Aged 66 and over, incl. one child	ir£5,208	ir£4,207	7,971	153.30
3. Increase for each addl. child dependent	ir£ 790	ir£ 578	1,003	19.30
<b>Carer's Allowance</b>				
1. Aged under 66 years	ir£4,170	ir£3,363	6,375	122.60
2. Aged 66 years and over	ir£4,574	ir£3,743	7,165	137.80
(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£ 502	873	16.80

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



## 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 2001			
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	76.86cent	87.84cent	107.14cent
4,001 and over	39.88cent	45.01cent	49.99cent

#### 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 2002					
Class of Allowances	Night Allowances		Detention Rate	Day Allowances	
	Normal Rate	Reduced Rate		10 hours or more	5 hours but less than 10 hours
	€	€	€	€	€
A - Rate	124.11	114.42	62.04	35.17	14.34
B - Rate	111.52	95.38	55.78	35.17	14.34
C - Rate	93.27	77.17	46.68	35.17	14.34
D - Rate	80.69	68.09	40.36	26.56	13.14
E - Rate	66.10	54.81	33.01	26.56	13.14

#### Notes on Schedule:

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

##### (i) Class of Allowances

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

##### Class A:

Assistant Principal, comparable and higher grades. €44,768

##### Class B:

Executive and Higher Executive Officers and comparable grades. €25,301

##### Class C:

Executive Officers, Clerical Officers and comparable grades with salaries above €21,816

##### Class D:

Clerical Officers not included in "Class C", and comparable grades with salaries above €16,442 and below €21,816

##### Class E:

Services Officers and related grades.

## 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.

### 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 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), reimbursement of allowable subsistence expenses may be 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.



## RELIEF FOR GIFTS FOR EDUCATION IN THE ARTS

List of Bodies Approved for Education in the Arts in accordance with Part 2 of Schedule 26A, TCA 1997 (Section 848A TCA 1997 "Donations to Approved Bodies" refers)

NAME OF APPROVED BODY	EFFECTIVE FROM
ABBAY CENTRE OF BALLYSHANNON	13/10/92
ABBAY THEATRE (NATIONAL THEATRE)	30/08/85
ABBAYFEALE FOLK LTD	17/01/00
ACTORS' CENTRE COMPANY LTD (CENTRE FOR THE PERFORMING ARTS)	15/05/87
AFRICAN CULTURAL PROJECT LIMITED	30/10/99
ALCHEMISER LIMITED	08/02/93
ALTERNATIVE ENTERTAINMENTS COMMUNITY ARTS GROUP	31/01/89
AN CHOMHAIRLE LEABHARLANNA*	21/06/99
APIC CENTRE	16/03/98
ARAS NAISIUNTA	12/07/96
ARCHBISHOP MARCH'S LIBRARY	06/03/91
ARCHITECTURAL ASSOCIATION OF IRELAND	07/07/86
ARTHOUSE LTD	07/06/95
ARTISTS ASSOCIATION OF IRELAND (PREVIOUSLY ASSOCIATION OF ARTISTS IN IRELAND)	07/07/86
ASSOCIATION OF FRIENDS OF THE HUNT MUSEUM	11/07/94
ASSOCIATION OF IRISH CHOIRS	30/08/85
ASSOCIATION OF IRISH COMPOSERS	30/08/85
ASSOCIATION OF IRISH MUSICAL SOCIETIES LTD	21/09/90
BACKWATER ARTIST LIMITED	01/07/97
BAKER ARTS CENTRE LTD (GARTER LANE ARTS CENTRE)	30/12/87
BALLINA ARTS EVENTS LTD	07/11/98
BALLINGLEN ARTS FOUNDATION	19/05/94
BANTRY 1796 FRENCH ARMADA TRUST	22/11/91
BARABBAS... THE COMPANY LIMITED	23/02/98
BEESENEZ THEATRE COMPANY	17/01/00
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



## RELIEF FOR 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
GALLOGLOSS THEATRE CO.	07/06/95
GALWAY ARTS CENTRE	26/11/98
GALWAY ARTS FESTIVAL LTD	23/06/88
GALWAY CONCERT ORCHESTRA	12/07/96
GALWAY COUNTY COUNCIL*	15/07/99
GALWAY MUNICIPAL TRUST	26/07/94
GALWAY SCHOOL OF TRADITIONAL MUSIC LTD	07/11/98
GARAGE THEATRE	14/09/94
GARTER LANE ARTS CENTRE (BAKER ARTS CENTRE LTD)	30/12/87
GATE THEATRE	22/11/89
GERARD MANLEY HOPKINS SOCIETY	08/07/99
GLASNEVIN MUSICAL SOCIETY	15/08/89
GORDON LAMBERT MODERN ART CHARITABLE FUND	07/06/95
GRAFFITI (THEATRE-IN-EDUCATION GROUP WITHIN THE CORK THEATRE COMPANY)	25/10/85
GRAFFITI THEATRE COMPANY LTD	23/06/88
GRAPEVINE ARTS CENTRE (DUBLIN)	30/08/85
GREATER BLANCHARDSTOWN ARTS CENTRE DEVELOPMENT COMPANY LTD	30/04/98
HAWK'S WELL THEATRE (SLIGO)	30/08/85
HUGH LANE GALLERY	30/08/85
HUGH LANE GALLERY TRUST	17/01/00
HUNT MUSEUM	11/07/94
INNISKEEN ENTERPRISE DEVELOPMENT GROUP LIMITED	30/10/99
INTERNATIONAL CARTOON FESTIVAL	07/03/96
INTO ART	20/04/99
IOMHA IL DANACH THEATRE COMPANY	29/07/92
IRISH CHILDREN'S MUSEUM LIMITED	30/10/99
IRISH FILM CENTRE	06/03/91
IRISH FILM INSTITUTE	02/09/86
IRISH GEORGIAN FOUNDATION	02/09/86
IRISH INTERNATIONAL FOLK COMPANY LTD	16/04/87
IRISH MUSEUM OF MODERN ART COMPANY	23/05/00
IRISH NATIONAL BALLET TRUST FUND	20/07/84
IRISH TRADITIONAL MUSIC ARCHIVE	20/09/89
IRISH VISUAL ARTS FOUNDATION LIMITED	31/01/89
IRISH WRITERS' CENTRE	22/11/91
IRISH YOUTH ORCHESTRA	30/08/85
IRMA TRUST LTD	07/11/98
ISLAND THEATRE CO.	12/07/96
JAMES JOYCE CULTURAL CENTRE LIMITED	23/05/00
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





## RELIEF FOR GIFTS FOR EDUCATION IN THE ARTS

NAME OF APPROVED BODY	EFFECTIVE FROM
MUSIC FOR GALWAY	27/05/88
NA PIBAIRI 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.