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# TAX BRIEFING

## Supplement

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



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

**Approved Hospitals & Nursing Homes - Section 469 TCA 1997**

**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**

**Properties determined by Revenue under Section 482 TCA 1997**

**Eligible Charities for the purposes of the scheme of tax relief on donations under the terms of Section 848A TCA 1997.**

**Approved Bodies for Education in the Arts - Part 2, Sch. 26A TCA 1997**

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# TAX CREDITS, RATES & EXEMPTIONS

## INCOME TAX

The following chart gives details of the main tax credits for 2002 and 2003.

### Personal Tax Credits

	Tax Year 2002	Tax Year 2003
	€	€
<b>Single Person's Tax Credit</b>	1,520	1,520
<b>Married Person's Tax Credit</b>	3,040	3,040
<b>Widowed Person's Tax Credit</b>		
qualifying for One-Parent Family Tax Credit	1,520	1,520
without dependent children	1,820	1,820
in year of bereavement	3,040	3,040
<b>One-Parent Family Tax Credit</b> (with qualifying dependent children) (See Note 1)		
Widowed, Deserted, Separated or Unmarried	1,520	1,520
<b>Widowed Parent</b>		
Bereaved in 2002	-	2,600
Bereaved in 2001	2,600	2,100
Bereaved in 2000/2001	2,100	1,600
Bereaved in 1999/2000	1,600	1,100
Bereaved in 1998/1999	1,100	600
Bereaved in 1997/1998	600	-
<b>Home Carer's Tax Credit (Max)</b>	770	770
<b>PAYE Tax Credit</b>	660	800
<b>Age Tax Credit</b>		
(a) Single/Widowed	205	205
(b) Married	410	410
<b>Incapacitated Child Tax Credit (See Note 1)</b>	500	500
<b>Dependent Relative Tax Credit (See Note 1)</b>	60	60
<b>Blind Person's Tax Credit</b>		
One spouse blind	800	800
Both spouses blind	1,600	1,600
<b>Additional Allowance for a Guide Dog (See Note 2)</b>	825	825
<b>Incapacitated Person -</b> Allowance for Employing a Carer (See Note 2)	30,000 max	30,000 max

<b>Note 1:</b> The child's / relative's income limits are:	<b>Tax Year 2002</b>	<b>Tax Year 2003</b>
	€	€
One-Parent Family Tax Credit	Nil	Nil
Incapacitated Child Tax Credit	Nil	Nil
Dependent Relative Tax Credit	*9,332	*9,852

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

**Note 2:** 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 €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.

#### 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.



## TAX CREDITS, RATES & EXEMPTIONS

### Amount of Relief Available

Relief is due at the standard rate of tax (20%) in the year 2002 and 2003 subject to the following upper limits:

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

Tax Year 2003	Single	Widowed	Married
First Mortgage (first seven years)	€800	€1,600	€1,600
Others	€508	€1,016	€1,016

## INCOME TAX BANDS

Personal Circumstances	Tax Year 2002	Tax Year 2003
	€	€
<b>Single/Widowed</b> without dependent children	28,000 @ 20% Balance @ 42%	28,000 @ 20% Balance @ 42%
<b>Single/Widowed</b> Qualifying for One-Parent Family tax credit	32,000 @ 20% Balance @ 42%	32,000 @ 20% Balance @ 42%
<b>Married Couple</b> (one spouse with income)	37,000 @ 20% Balance @ 42%	37,000 @ 20% Balance @ 42%
<b>Married Couple</b> (both spouses with income)	37,000 @ 20% (with an increase of 19,000 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 €19,000 or the amount of the income of the spouse with the lower income. The increase is not transferable between spouses.

## EXEMPTION LIMITS

	Tax Year 2002	Tax Year 2003
	€	€
<b>Single/Widowed</b> under 65 65 years or over	5,210 13,000	5,210 15,000
<b>Married</b> under 65 65 years or over	10,420 26,000	10,420 30,000
<b>Additional for Dependent Children</b> 1st and 2nd child (each) Each subsequent child	575 830	575 830
Marginal Relief Tax Rate	40%	40%

## TUITION FEES

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
Tax Year 2002	Income up to €38,740 to PRSI @ 4% plus a Health Contribution @ 2%	6%	10.75%
	Over €38,740 to a Health Contribution @ 2%	2%	10.75%
Tax Year 2003	Income up to €40,420 to PRSI @ 4% plus a Health Contribution @ 2%	6%	10.75%
	Over €40,420 to a Health Contribution @ 2%	2%	10.75%

The PRSI rate for employers was reduced by 1.25% (from 12% to 10.75%) with effect from 1 March 2002.

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

**Note:** Recipients of a Social Welfare Widow's or Widower's Pension, Deserted Wife's Benefit Allowance or One-Parent Family Payment are exempt from paying the 2% Health Contribution. **All Medical Card holders** (including people age 70 or over, from 1 July 2001) are also exempt from this contribution.

### Class S (Self-Employed)

	Class S (Self-Employed)	Total
Tax Year 2002	3% PRSI and 2% Health Contribution on <b>all income</b>	5%
Tax Year 2003	3% PRSI and 2% Health Contribution on <b>all income</b>	5%

**2002 & 2003:** 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

There are two methods of granting tax relief on contributions to Revenue approved permanent health benefit schemes.

- 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
- €250 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.

## 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.



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

\* 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 following chart:

Business Mileage		Percentage of Benefit-in-kind taxable
Lower Limit	Upper Limit	
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

An employee in receipt of a preferential loan is charged income tax on the difference between the interest actually paid and the amount which would have been payable at the "specified rate" of interest for home loans and other loans.

Preferential Loans:		Home Loans	Other Loans
Tax Year 2002	"Specified Rate"	5%	12%
Tax Year 2003	"Specified Rate"	4.5%	11%

**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	
1/1/2000 - 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%
1/1/2003 - 31/12/2003 (Trading Income**)	12.5%
1/1/2003 - 31/12/2003 (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%
Manufacturing Rate	
	10%
Qualifying Shipping Trade	
From 1/1/2001	12.5%
Tonnage Tax	
This alternative method of calculating corporation tax commenced on the 28 March 2003.	

## CAPITAL ACQUISITIONS TAX

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

Small Gift Exemption - €3,000 for gifts taken on or after 1 January 2003.

### Indexation Factors

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

1990	1.04
1991	1.076
1992	1.109
1993	1.145
1994 (prior to 11 April)	1.160
(To be applied to the threshold amount)	
1994 (on or after 11 April)	1.160
1995	1.188
1996	1.217
1997	1.237
1998	1.256
1999	1.286
2000	-
(To be applied to the class threshold)	
2001	1.056
2002	1.108
2003	1.158
(To be applied to the group threshold)	

### Thresholds and Indexation

For the purpose of Gift and Inheritance Tax, the relationship between disponent and 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 indexed Group thresholds for 2001, 2002, and 2003 are set out in the table below.

Class	Relationship to Disponent	Group Threshold		
		2001 <sup>1</sup> (after Indexation)	2002 (after Indexation)	2003 (after Indexation)
A	Son/ daughter	€402,253.02 (£316,800)	€422,148	€441,198
B	Parent <sup>2</sup> / Niece/Nephew/Brother/ Sister/Grandchild	€40,225.30 (£31,680)	€42,215	€44,120
C	Relationships other than Group A or B	€20,112.65 (£15,840)	€21,108	€22,060

<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

Previous Thresholds €	Rate	New Thresholds €
Up to 6,350	Exempt	Up to 10,000
6,351 - 12,700	1%	10,001 - 20,000
12,701 - 19,050	2%	20,001 - 30,000
19,051 - 31,750	3%	30,001 - 40,000
31,751 - 63,500	4%	40,001 - 70,000
63,501 - 76,200	5%	70,001 - 80,000
Over 76,200	6%	80,001 - 100,000
Not applicable	7%	100,001 - 120,000
Not applicable	8%	120,001 - 150,000
Not applicable	9%	Over 150,000

### Conveyances/Transfers of Stocks/Marketable Securities

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

Where a computation of the 1% duty on the transfer of shares falls under €1, a minimum duty of €1 is payable in respect of instruments executed on or after 6 February 2003.

### 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		
	2002	2003
Standard Rate	21%	21%
Reduced Rates	12.5%, 4.3%, 0%	13.5%, 4.3%, 0%

### VAT Property Multiplier

The multiplier to be used for the valuation of supplies of an interest in immovable goods is 29.61 with effect from 1 March 2003.

## VEHICLE REGISTRATION TAX

Rates of VRT from 1 January 2003		
<b>Cars</b> Up to 1400cc 1401cc - 1900cc over 1900cc	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	
<b>Motor Cycles</b> New	€2 per cc up to 350cc and €1 per cc thereafter	} Subject to a minimum tax of €125
Used	€2 per cc up to 350cc and €1 per cc thereafter less a deduction for age	
<b>Other Vehicles</b> e.g. Tractors, Large Vans, Lorries, etc	A Flat Rate of €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>	<b>Per litre of alcohol in Spirits</b> €39.25 per litre
<b>Beer</b>	€19.87 per hectolitre per cent alcohol by volume
<b>Cigarettes</b>	€124.94 per thousand plus 18.46% of the retail price
<b>Cigars</b>	€185.701 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 with max sulphur content of 50mg per kg Other heavy oil used as a propellant Kerosene used other than as a propellant Fuel oil Other heavy oil (marked gas oil)	326.73 per 1,000 litres 379.12 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	326.73 per 1,000 litres 47.36 per 1,000 litres



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into a Tax and Duty Manual  
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## REVENUE INFORMATION LEAFLETS & GUIDES

Income Tax			
Reference	Title		Latest Issue Date
IT	1	Tax Credits, Reliefs & Tax Rates	February 2003
IT	2	Taxation of Married Persons	March 2002
IT	6	Medical Expenses Relief	October 2001
CG	11	Medical Insurance - Tax Relief at Source	April 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	September 2002
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	October 2002
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	October 2002
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	35	Blind Persons Tax Credits & Reliefs - large print	May 2002
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 2002
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	October 2000
IT	69	E-Working & Tax	August 2001
IT	70	A Revenue Guide to Rental Income	October 2001
		Code of Practice for determining Employment or Self-Employment status of Individuals	May 2002
		Code of Practice for Revenue Auditors	September 2002
		Employer's Guide to PAYE	March 1994
		Principles of Quality Customer Service	July 2000
		Pay and File and the 2002 Income Tax Return	July 2003

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



## REVENUE INFORMATION LEAFLETS & GUIDES

### Artists Exemption

Reference	Title	Latest Issue Date
	Artists Exemption - Information Booklet	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 1996
CAT 8	Capital Acquisitions Tax Heritage Property Relief	August 1996
CAT 9	Tax Reliefs for Business - A Revenue Guide to Recent Developments	December 1996
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
	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	August 2002
CHY 10	VAT in the case of Charities	June 1999

### Corporation Tax

Reference	Title	Latest Issue Date
IT 16	Third Party Returns (Automatic Return of Certain Information)	August 1993
IT 32	Revenue Audit - Guide for Small Business	November 2000
IT 61	A Revenue Guide to Professional Services	October 1998
CG 14	Corporation Tax - Changes to due date for Preliminary Tax	November 2002
CCD	Companies Capital Duty	February 2002

### Games & Sports Bodies

Reference	Title	Latest Issue Date
GS 1	Relief from Income Tax and Corporation Tax for certain Sporting Bodies	April 2001
	Tax Relief for Donations to Certain Sports Bodies	June 2002

### Collector-General

Reference	Title	Latest Issue Date
CG 5	VAT Claims and Payments	May 2000
CG 6	P35 - End of Year Returns	December 2002
CG 7	Direct Debit - PAYE/PRSI & VAT	February 2002
CG 9	Direct Debit - Preliminary Tax - Income 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
CG 14	Corporation Tax - Changes to due date for Preliminary Tax	November 2002
	Environmental Levy on Plastic Bags	January 2002
	Retailers Guide to the Environmental Levy on Plastic Bags	February 2002





## 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	June 2001
	Guide to Customs & Excise - Import & Export	June 2001
TCU 1	Binding Tariff Information (BTI)	January 1996
PN 83	Temporary Importation of Commercial Samples	September 2002
PN 567	Importation for Display or Use at Exhibitions, Fairs, Meetings or similar events	February 1998
PN 1008	Temporary Importation of Professional Equipment	September 2002
PN 1095	Importation of Publicity Material	August 2002
PN 1179	Relief from Customs Duty and VAT on Gift Consignments and Consignments of Negligible Value Imported from outside the EU	September 2001
PN 1187	Transit (including TIR) and Status	July 2001
PN 1193	European Community Regulations on Customs Warehouses	March 2000
PN 1774	Importation from non-EU countries without payment of Customs Duties of Household Effects to furnish a secondary Residence in the State	January 1993
PN 1775	Transfer of Business Activities - Relief from Import Charges and Vehicle Registration Tax	January 1993
PN 1795	Temporary Importation of Pleasure Boats and Private Aircraft	May 2002
PN 1840	Temporary Importation of Educational and Scientific Equipment for Research or Teaching	September 2002
PN 1841	Temporary Importation of Medical, Surgical and Laboratory Equipment	June 1996
PN 1842	Temporary Importation of Sound, Image or Data Carrying Media, Publicity Material	September 2002
PN 1843	Temporary Importation of Goods for use in production for Export: Temporary Importation of Replacement Means of Production	September 2002
PN 1844	Temporary Importation of certain Goods for possible sale	June 1996
PN 1872	Duty Relief for goods by reason of their end-use	March 2002
PN 1874	A Guide to Customs Audit	May 1997
PN 1875	Relief from import charges when Transferring Residence from outside the EU	January 1998
PN 1877	Excise: Tax Warehouse and Duty Suspension	November 1998
PN 1877T	Excise: Tobacco Products and Tobacco Manufactories. Supplement to Notice 1877	July 2001
PN 1878	Duty-Free? Customs & Excise Information for Travellers	June 2000
PN 1879	Unaccompanied import of excisable products from EU Member States for Personal Use	June 2000
PN 1880	Import of excisable products from EU Member States for commercial purposes	June 2000
PN 1881	Changes to Certain Licensing Provisions - Intoxicating Liquor Act, 2000	August 2000
PN 1881A	Repayment of Mineral Oil Tax on Fuel used in Touring Coaches	October 2002
	Information and Application Form for Binding Origin Information	
	Information on Claiming Preferential Rates of Duty for both Imports and Exports	
	Information on Tariff Quotas and Frequently Asked Questions	
	Generalised System of Preferences Information for Importers	
	Simplified Procedures for the issue of Origin Documentation	
	Supplier's Declarations: Information for Traders	March 2002
PN 1882	Ordering Goods over the Internet or from Mail Order Catalogues	November 2002
	Inward Processing - Guidelines for Traders	July 2001
	Outward Processing - Guidelines for Traders	July 2001
	Processing under Customs Control - Guidelines for Traders	July 2001
	AEP - A Guide to Methods of Payment for VRT Traders	July 2000
	AEP Deferred Payment Information Booklet	July 2000
	Customs & Excise AEP Trader Guide	
	Customs & Excise Tariff of Ireland	
	Schedule of Customs Duties	January 2003

### 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
	Qualifying Intermediary Annual Return of Dividend Withholding Tax Information - a guide to the submission of Q.I Returns	

### Residential Property Tax

Reference	Title	Latest Issue Date
RP 2	Notes on Residential Property Tax	August 1996
RP 4	Residential Property Tax - Review and Appeals Procedures	November 1996
RP 5	Residential Property Tax Certificate of Clearance	August 1996



## REVENUE INFORMATION LEAFLETS & GUIDES

### 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	
SD 10	Stamp Duty - Revenue Certificates Required in Deeds	May 2003
CCD 1	Companies Capital Duty	February 2002
	Capital Tax Facts	April 2002

### VAT

Reference	Title	Latest Issue Date
Guide	Guide to Value-Added Tax	July 1999
Guide	VAT on Property Finance Act 1997 Changes - A Revenue Guide	August 1997
Guide	VAT and Financial Services	June 1999
	Value Added Tax: Guide to Apportionment of Input Tax	October 2001
	Guide to Value Added Tax	January 2003
	VAT treatment of certain matters arising after the Transfer of a Business	
	VAT and Financial Services	August 1990
	VAT - Footwear	
	VAT - Plant and Machinery	October 1998
	European Court of Justice (ECJ) Judgements in relation to the VAT Treatment of Promotional Schemes	January 1999
	Value Added Tax Guide to the 1997 VAT on Property changes	
	VAT and Property Transactions	October 2001
	VAT Retail Export Scheme - Tax Free Purchases for non-EU Tourists	April 1998
	VAT Treatment of Vehicles registered by distributors or dealers prior to sale	May 2003

### Vehicle Registration Tax

Reference	Title	Latest Issue Date
VRT 1	Vehicle Registration Tax - General Information	January 2003
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	How to reserve a Registration Number	September 2000
VRT 6	Appeal Procedures relating to Vehicle Registration Tax	
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 1851C	Tax Relief for Organisations representing the Disabled	December 1994
	Format of Vehicle Registration Plates	March 1998
	ZZ System of Temporary Registration in Ireland	February 2002
	Vehicle Registration Tax Trader Guide	February 1998

### Professional Services Withholding Tax (PSWT)

Reference	Title	Latest Issue Date
IT 19	Professional Services Withholding Tax (PSWT)	June 2000
IT 61	A Revenue Guide to Professional Services Withholding Tax (PSWT) for Accountable Persons and Specified Persons	October 1998



## REVENUE INFORMATION LEAFLETS & GUIDES

### 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
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
		Environmental Levy on Plastic Bags	January 2002
		Retailers Guide to the Environmental Levy on Plastic Bags	February 2002
		A Guide to the new Approved Share Options Schemes introduced by S. 15 FA 2001	

## STATEMENTS OF PRACTICE

Title	Date	Number
<b>1985</b> VAT - Racehorse Trainers	1985	Information Leaflet
<b>1987</b> VAT - Footwear & Clothing	September 1987	Information Leaflet
<b>1988</b> VAT - Solicitors Incentive to Bring Tax Affairs up to Date Documents to be Enclosed with Returns of Income Self Assessment - Commencements and Cessations Income Tax Self Assessment - Tax Credits Self Assessment - Due Date for making 1988/89 Tax Returns	April 1988 September 1988 September 1988 September 1988 October 1988 December 1988	Information Leaflet SP/01/88 SP/02/88 SP/03/88 SP/04/88 SP/05/88
<b>1989</b> Income Tax Self Assessment - Reviews Income Tax Self Assessment - Tax Credits 1989/90	May 1989 May 1989	SP/06/89 SP/07/89
<b>1990</b> Capital Acquisitions Tax - Postponement of Tax and Registration of Charge Capital Acquisition Tax - Computation of Tax-Aggregation and Indexation Capital Acquisitions Tax - Section 60 Policies Taxation of Farmers and Landowners New Forest Premium Scheme Calculation of Limits for Retirement Annuity Relief and Annual Payments to "Descendants" Withholding Tax - Interim Refunds Deductible Tax (Input Credit) Live Horses Transition from Export Sales Relief or Shannon Exemption to Manufacturing Relief Company's Self Assessment Return of Directors' Details Manufacturing Relief Levy on Investments in Collective Investment Undertakings 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



## STATEMENTS OF PRACTICE

Title	Date	Number
<b>1992</b>		
Capital Acquisitions Tax	January 1992	CAT/01/92
Amnesty for Stamp Duties	January 1992	SD/01/92
Use of Registered Post in Stamp Duty	March 1992	SD/02/92
Stamp Duty on Mortgages and Further Advances	June 1992	SD/03/92
Advertising Services	June 1992	VAT/03/92
Sports Facilities	July 1992	VAT/04/92
Agricultural Services	July 1992	VAT/05/92
VAT on Dances	July 1992	VAT/06/92
Application of Zero Rate to Sales and Deliveries of Goods to other EC states after 1/1/93	October 1992	VAT/08/92
Electronic Invoicing (E.D.I.)	October 1992	VAT/09/92
Rates of VAT on food and drink from 1/11/92	October 1992	VAT/10/92
Non Taxable Entities Acquiring Goods from other EC Member States	October 1992	VAT/11/92
VAT Treatment of Goods between EC Countries after 1/1/93	October 1992	VAT/12/92
Addendum to (VAT/12/92) Intra-Community Goods Transport and Ancillary Services		
Recent Developments	April 1993	VAT/12/92
Amendments to Addendum (VAT/12/92) Intra-Community Goods Transport and Ancillary Service	June 1996	VAT/12/92
Exempt Persons acquiring Goods from other EC Member States	November 1992	VAT/13/92
Distance Sales in Single Market	November 1992	VAT/14/92
Postponed Accounting and Intra-Community Acquisitions	November 1992	VAT/15/92
Money Received Basis of Accounting	November 1992	VAT/16/92
Third Party Returns Return of Certain Information	October 1992	IT/01/92
Preparation of Accounts for Revenue Purposes	October 1992	IT/02/92
<b>1993</b>		
Surcharge and other Penalties or Restrictions for Late Submission of Tax Returns	January 1993	GEN/01/93
Finance Act 1992 and Directors	January 1993	IT/01/93
Capital Acquisitions Tax	January 1993	CAT/01/93
Zero-Rating of Goods and Services in accordance with Section 13A of the VAT Act	January 1993	VAT/01/93
Flat-Rate Farmers and the Single Market	July 1993	VAT/02/93
Payment of VAT on Alcohol Products at time of payment of Excise Duty	July 1993	VAT/03/93
Guidelines for Practitioners on making enquiries to Revenue Offices	October 1993	Information Leaflet TB Issue 12
<b>1994</b>		
Capital Acquisitions Tax	January 1994	CAT/01/94
Stamp Duty on Instruments used in the Insurance Industry		SD/01/94
Repayments to Unregistered Persons	July 1995	VAT/02/94
VAT and Gifts	July 1995	VAT/03/94
4th Schedule Services		VAT/05/94
VAT Treatment of Second Hand Goods (The Margin Scheme)	December 1994	Information Leaflet
<b>1995</b>		
Capital Acquisitions Tax	January 1995	CAT/01/95
Professional Services Withholding Tax	September 1995	IT/01/95
Golf and other Sporting Activities	December 1995	VAT/01/95
VAT treatment of Second-Hand Vehicles	October 1995	Information Leaflet
<b>1996</b>		
Capital Acquisitions Tax	January 1996	CAT/01/96
Exempt New Houses	June 1996	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	November 1997	VRT 1/97
Capital Acquisitions Tax	January 1997	CAT/01/97
Horticultural Retailers	August 1997	VAT/01/97



## STATEMENTS OF PRACTICE

Title	Date	Number
<b>1998</b>		
Capital Acquisitions Tax	February 1998	CAT/01/98
Repayment of Vehicle Registration Tax in respect of motor vehicles used solely for hiring to others under short-term self-drive contracts	April 1998 (Revised Feb 2003)	VRT 1/98
Tax-Free Purchases for non-EU Tourists	April 1998	Information Leaflet
Value-Added Tax and Footwear	April 1998	Information Leaflet 1
Value-Added Tax Printing and Printed Matter	April 1998	Information Leaflet 2
	March 1999	Tax Briefing 35 page 32
VAT on Property Claims for repayment of VAT arising out of the Supreme Court judgement in the case of Erin Executor and Trustee Company Limited, for the periods prior to 27 March 1998	May 1998	Information Leaflet 3
VAT treatment of post-letting expenses incurred on or after 27 March 1998	August 1998	Information Leaflet 4
VAT - Plant & Machinery	October 1998	Information Leaflet
VAT treatment of Auctioneers, and Auction and Agency sales	November 1998	Information Leaflet 5/98
European Court of Justice (ECJ) Judgements in relation to the VAT Treatment of Promotional Schemes	January 1998	Information Leaflet 6
VAT on Telecommunications Services	November 1998	Information Leaflet 7
Changeover to the Euro - Stamp Duties, Capital Acquisitions Tax, Residential Property Tax	December 1998	Information Leaflet
Changeover to the Euro - Composition Duties and Levies	December 1998	Information Leaflet
<b>1999</b>		
Capital Acquisitions Tax	February 1999	CAT/01/99
Preliminary Tax - Income Tax Payment by Direct Debit	March 1999	CG/1/99
CREST Information Leaflet	May 1999	Information Leaflet
VAT - VAT treatment of Foreign Firms doing business in Ireland	May 1999	Information Leaflet 1/99
Revenue Powers (Finance Act 1999)	May 1999	SP - GEN/1/99
Revenue Internal Review Procedures - Audit and Use of Powers	May 1999	SP - GEN/2/99
Abolition of Duty Free Sales	June 1999	VAT/1/99
VRT - Repayment of VRT in respect of Motor Vehicles used for Demonstration Purposes	June 1999	SP - VRT/1/99
VAT - Abolition of Duty-Free Sales to Travellers on Intra Community Journeys	June 1999	SP - VAT/1/99
VAT - Treatment of Building & Associated Services	July 1999	Information Leaflet 2/99
VAT - Treatment of International Leasing of Means of Transport	July 1999	Information Leaflet 3/99
<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
VAT 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
VAT - A Letter of Expression of Doubt	September 2002	Information Leaflet 3/02
VAT - Treatment of Cultural, Artistic and Entertainment Services Supplied by Non-Established Persons	September 2002	Information Leaflet 2/02
<b>2003</b>		
Repayment of Vehicle Registration Tax in respect of motor vehicles used solely for hiring to others under short-term self-drive contracts	April 1998 (As Revised Feb 2003)	SP - VRT 1/98
VAT - Electronically Supplied Services and Radio and Television Broadcasting Services	June 2003	Information Leaflet 2/03





## CONVERSION RATES

## Foreign Currencies

### Average Market Mid-Closing Exchange Rates v. Euro as Supplied by the Central Bank

	2001	2002
U S dollar	0.8861	0.946
Sterling	0.6182	0.629
Danish krone	7.4481	7.43
Japanese yen	108.48	118.10
Swiss franc	1.5032	1.467
Swedish krona	9.3392	9.16
Norwegian krone	7.9945	7.51
Canadian dollar	1.3767	1.484
Australian dollar	1.7260	1.738

### 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 charts shows the average market exchange rates supplied by the Central Bank. The rates applied commercially to private customers by the associated banks may differ depending on individual circumstances.

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

### Lloyds Conversion Rates

For members of Lloyds resident in the Republic of Ireland, in respect of 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
2002	Stg £1 =	€	€1.5372

### 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.

### 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
CROATIA	21 June 2002	Not yet in force	-	-	-	574 of 2002
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
ISRAEL	20 Nov 1995	24 Dec 1995	06 Apr 1996	01 Jan 1996	06 Apr 1996	323 of 1995
ITALY	11 Jun 1971	14 Feb 1975	06 Apr 1967	* 01 Apr 1967		64 of 1973
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
SLOVENIA	12 Mar 2002	11 Dec 2002	01 Jan 2003	01 Jan 2003	01 Jan 2003	573 of 2002
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 one countries.

### Treaties/Protocols signed and awaiting ratification

A tax treaty with Croatia was signed on 21 June 2002, ratified by Ireland in December 2002 and it is expected that it will be ratified by Croatia during 2003.

### Treaties under negotiation/re-negotiation

Negotiations for new double taxation treaties have been completed with Canada, Egypt, Greece, Iceland, Malta and Singapore. These treaties are being processed towards signature and ratification. The new treaty with Canada will replace the existing treaty, which has been in effect since 1968. New treaties with Argentina, Turkey and Ukraine are in the course of being negotiated. Also, existing treaties with Cyprus and France are in the process of re-negotiation.



# IRISH TAX TREATIES

**TABLE OF SOURCE COUNTRY TAX RATES FOR DIVIDENDS, INTEREST AND ROYALTIES**

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)
Croatia	Not in force	5(e)/10	0	10
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	2003	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 1995 to 31 December 2003									
	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	Y/e 31 Dec 2003
1974/75	5.754	5.899	6.017	6.112	6.215	6.313	6.582	6.930	7.180	7.528
1975/76	4.647	4.764	4.860	4.936	5.020	5.099	5.316	5.597	5.799	6.080
1976/77	4.003	4.104	4.187	4.253	4.325	4.393	4.580	4.822	4.996	5.238
1977/78	3.432	3.518	3.589	3.646	3.707	3.766	3.926	4.133	4.283	4.490
1978/79	3.171	3.250	3.316	3.368	3.425	3.479	3.627	3.819	3.956	4.148
1979/80	2.861	2.933	2.992	3.039	3.090	3.139	3.272	3.445	3.570	3.742
1980/81	2.477	2.539	2.590	2.631	2.675	2.718	2.833	2.983	3.091	3.240
1981/82	2.047	2.099	2.141	2.174	2.211	2.246	2.342	2.465	2.554	2.678
1982/83	1.722	1.765	1.801	1.829	1.860	1.890	1.970	2.074	2.149	2.253
1983/84	1.531	1.570	1.601	1.627	1.654	1.680	1.752	1.844	1.911	2.003
1984/85	1.390	1.425	1.454	1.477	1.502	1.525	1.590	1.674	1.735	1.819
1985/86	1.309	1.342	1.369	1.390	1.414	1.436	1.497	1.577	1.633	1.713
1986/87	1.252	1.283	1.309	1.330	1.352	1.373	1.432	1.507	1.562	1.637
1987/88	1.210	1.241	1.266	1.285	1.307	1.328	1.384	1.457	1.510	1.583
1988/89	1.187	1.217	1.242	1.261	1.282	1.303	1.358	1.430	1.481	1.553
1989/90	1.149	1.178	1.202	1.221	1.241	1.261	1.314	1.384	1.434	1.503
1990/91	1.102	1.130	1.153	1.171	1.191	1.210	1.261	1.328	1.376	1.442
1991/92	1.075	1.102	1.124	1.142	1.161	1.179	1.229	1.294	1.341	1.406
1992/93	1.037	1.063	1.084	1.101	1.120	1.138	1.186	1.249	1.294	1.356
1993/94	1.018	1.043	1.064	1.081	1.099	1.117	1.164	1.226	1.270	1.331
1994/95	-	1.026	1.046	1.063	1.081	1.098	1.144	1.205	1.248	1.309
1995/96	-	-	1.021	1.037	1.054	1.071	1.116	1.175	1.218	1.277
1996/97	-	-	-	1.016	1.033	1.050	1.094	1.152	1.194	1.251
1997/98	-	-	-	-	1.017	1.033	1.077	1.134	1.175	1.232
1998/99	-	-	-	-	-	1.016	1.059	1.115	1.156	1.212
1999/00	-	-	-	-	-	-	1.043	1.098	1.138	1.193
2000/01	-	-	-	-	-	-	-	1.053	1.091	1.144
2001	-	-	-	-	-	-	-	-	1.037	1.087
2002	-	-	-	-	-	-	-	-	-	1.049

### NOTE:

In the expenditure incurred column, for all years to 2000/2001 inclusive, a year means a 12 month period commencing on 6 April and ending on the following 5 April. The year 2001 covers the period 6/4/2001 to 31/12/2001. Indexation is not available on expenditure incurred within 12 months prior to the date of disposal.



# SCHEDULE E EXPENSES

## 2003

Category of Employment	Expenses Due
	2003 €
<b>Agricultural Advisers (employed by Teagasc)</b>	548
<b>Archaeologists: (Civil Service)</b>	127
<b>Architects employed by</b>	
(a) Civil Service	127
(b) Local Authorities	127
<b>Airline Cabin Crews</b>	64
<b>Bar trade: Employees</b>	93
<b>Building Industry</b>	
Bricklayer	175
Fitter mechanic, plasterer	103
Electrician	153
Mason, roofer, slater, tiler, floor layer, stone cutter	120
Driver, scaffolder, sheeter, steel erector	52
Professionals: engineers, surveyors, etc.	33
General operatives (labourers etc. incl. Public Sector)	97
<b>Bus, rail and road operatives in</b>	
Bus Atha Cliath, Bus Eireann and Iarnod Eireann	160
<b>Cardiac Technicians</b>	
Female	212
Male	107
<b>Carpentry and joinery trades</b>	
Cabinet makers, Carpenters, Joiners	220
Painters, Polishers, Upholsterers, Wood Cutting Machinists	140
<b>Civil Service</b>	
Architectural Technologists & Assistants	138
Clerks of Works (incl. Senior and District Inspectors)	119
Engineering Technicians for Archaeologists,	138
Architects, Engineers and Surveyors	
<b>Clergymen (Church of Ireland)</b>	127
<b>Consultants (hospital)</b>	534
<b>Cosmetologists</b>	
Obligated to supply and launder their own white uniforms	160
<b>Dentists in employment</b>	376
<b>Dockers</b>	73
<b>Doctors (hospital, not including consultants)</b>	534
Note: Deduction includes subscription to the Irish Medical Council.	
<b>Draughtsmen (Local Authority)</b>	133
<b>Engineers employed by:</b>	
(a) Civil Service	138
(b) Local Authorities	127
(c) Bord Telecom, Coillte, OPW	138
<b>Engineering Industry [and Electrical Industry from 1997/98]</b>	
Skilled workers who bear the full cost of own tools and overalls	280
Semi-skilled workers who bear the full cost of own tools and overalls	215
All unskilled workers and skilled or semi-skilled workers who do not bear the full cost of own tools and overalls	185
<b>Firemen: Full-time</b>	138
<b>Firemen: Part-time</b>	318
<b>Fishermen in Employment</b>	318
<b>Foresters employed by Coillte</b>	127
<b>Grooms (Racehorse Training)</b>	294
<b>Home Helps (Employed by Health Boards)</b>	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	275
(b) who are obliged to launder the uniforms supplied	141
(c) whose uniforms are supplied and laundered free	71
<b>Hotel Industry</b>	
Head hall porter	90
Hall porter	64
Head waiter	127
Waiter	97
Waitress	64
Chef	97
Manager	191
Assistant Manager	127





# SCHEDULE E EXPENSES

## 2003

Category of Employment	Expenses Due
	2003 €
Trainee Manager	78
Kitchen Porter	21
<b>Journalists</b>	
Journalists, including those in public relations area of Journalism	381
Journalists who receive expense allowances from their employers	153
<b>Local Authorities</b>	
Executive Chemists	115
Parks Superintendents	40
Town Planners	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	52
(b) who do not bear the full cost of own tools and overalls	42
Fitters and mechanics	
(a) who bear the full cost of own tools and overalls	85
(b) who do not bear the full cost of own tools and overalls	42
Panel Beaters (See Panel Beaters/Sheet Metal Workers)	
<b>Nurses:</b>	
(a) where obliged to supply and launder their own uniforms	572
(b) where obliged to supply their own uniforms but laundered free	496
(c) where obliged to launder the uniforms supplied	280
(d) where uniforms are supplied and laundered by hospital	205
<b>Nurses: Short Term Contracts through an Agency. Additional amount due</b>	
<b>Nursing Assistants (including attendants, orderlies and nurses' aids)</b>	64
(a) where obliged to supply and launder their own uniforms	
(b) where obliged to supply their own uniforms but laundered free	412
(c) where obliged to launder the uniforms supplied	344
(d) where uniforms are supplied and laundered by hospital	179
<b>Occupational Therapists</b>	69
(a) where obliged to supply and launder their own uniforms	
(b) where obliged to supply their own uniforms but laundered free	217
(c) where uniforms are supplied and laundered by hospital	153
<b>Panel Beaters / Sheet metal Workers</b>	52
(a) Who bear full cost of own tools and overalls	
(b) Who do not bear full cost of own tools and overalls	78
<b>Pharmacists</b>	40
<b>Assistant Pharmacists</b>	160
<b>Physiotherapists</b>	97
(a) where obliged to supply and launder their own uniforms	
(b) where obliged to supply their own uniforms but laundered free	381
(c) where uniforms are supplied and laundered by hospital	318
<b>Pilots (Airline Pilots Association)</b>	64
<b>Plumbing trades</b>	191
Plumber (non-welder)	
Plumber-welder	177
Pipe fitter-welder	205
<b>Printing Bookbinding and allied trades</b>	205
Bookbinders (Hand)	
Bookbinders (Others)	109
Compositors, linotype and monotype operators	97
Copy Holders, photo lithographers, photo engravers and workers in T and E section of newspapers	121
Monotype caster attendants, stereotypes and machine minders	114
Readers and revisers	135
Rotary machine minders and assistants	100
Others (e.g. cutters, dispatchers, rulers, warehousemen)	150
	90



# SCHEDULE E EXPENSES

## 2003

Category of Employment	Expenses Due
	2003 €
<b>Radiographers</b>	
(a) where obliged to supply and launder their own white uniforms	242
(b) where obliged to supply their own white uniforms but laundered free	143
(c) where white uniforms are supplied and laundered by hospital	73
<b>Respiratory &amp; Pulmonary Function Technicians</b>	191
<b>Shipping</b>	
<b>British Merchant Navy</b>	
Master, Chief Officer, Chief Engineer, Chief-Steward and other Officers including Pursers	318
Assistant Steward	244
Carpenter	194
Other Ranks	148
<b>Mercantile Marine Officers and Crews of Irish Ships</b>	
Master	98
Chief Officer, Chief Engineer, Radio Officer	90
Other Officers, including Pursers	73
Chief Steward	73
Assistant Steward	55
Carpenter (to include tools)	55
Other Ranks, including boys	37
<b>Shop Assistants</b>	
(including supermarket staff, general shop workers, drapery and footwear assistants)	97
<b>Surveyors employed by:</b>	
Local Authorities	127
Civil Service	127
Coillte	127
<b>Teachers</b>	
Teachers [excluding guidance counsellors, third-level academic staff and physical education teachers]	
School principals	471
Other teachers	402
Part-time teacher (on full hours)	402
Part-time (not on full hours)	217
Guidance Counsellors	
(a) employed full-time in second level schools	402
(b) engaged mainly in teaching general subjects but also doing part-time guidance counselling (additional allowance)	97
Third level academic staff	
Professor, Heads of Schools/Departments	471
Senior lecturer	402
College lecturer	402
Assistant lecturer	402
Part-time lecturer (on full hours)	402
Part-time lecturer (not on full hours)	217
Physical education teachers	
(a) fully engaged in teaching P.E.	402
(b) engaged mainly in teaching general subjects but also doing part-time P.E. (additional allowance)	97
<b>Veterinary Surgeons</b>	337

Note: 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 Ireland  
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 2001 - 2003

### Social Insurance Payments

	2001** Ir£	2002 €	2003 €	2003 Rate €
<b>Retirement pension/old age contributory pension</b>				
1. Under 80 years of age				
- Personal rate	ir£4,028	7,659	8,179	157.30
- Person with Living Alone Allce.	ir£4,256	8,060	8,580	165.00
- Person with adult dependent under 66	ir£6,620	12,760	13,629	262.10
- Person with adult dependent 66 or over	ir£7,053	13,577	14,497	278.80
2. Aged 80 or over				
- Personal rate	ir£4,218	7,992	8,512	163.70
- Person with Living Alone Allce.	ir£4,446	8,392	8,912	171.40
- Person with adult dependent under 66	ir£6,810	13,093	13,962	268.50
- Person with adult dependent 66 or over	ir£7,243	13,910	14,830	285.20
3. Increase for each child dependent	ir£ 578	1,003	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£3,386	6,411	6,775	130.30
2. Aged 66 - 79				
- Personal rate	ir£3,876	7,529	8,101	155.80
- Person with Living Alone Allce.	ir£4,104	7,930	8,502	163.50
3. Aged 80 or over				
- Personal rate	ir£4,066	7,862	8,434	162.20
- Person with Living Alone Allce.	ir£4,370	8,262	8,834	169.90
3. Increase for each child dependent	ir£ 646	1,123	1,123	21.60
<b>Invalidity pension</b>				
1. Under 65 years of age				
- Personal rate	ir£3,386	6,411	6,775	130.30
- Person with Living Alone Allowance	ir£3,614	6,812	7,176	138.00
- Person with adult dependent	ir£5,673	10,987	11,611	223.30
- Person with adult dependent 66 or over	ir£6,160	11,892	12,656	243.40
2. Aged 65 -79				
- Personal rate	ir£4,028	7,659	8,179	157.30
- Person with Living Alone Allce.	ir£4,256	8,060	8,580	165.00
- Person with adult dependent	ir£6,319	12,235	13,015	250.30
- Person with adult dependent 66 or over	ir£6,802	13,140	14,060	270.40
3. Aged 80 or over				
- Personal rate	ir£4,218	7,992	8,512	163.70
- Person with Living Alone Allce.	ir£4,446	8,392	8,912	171.40
- Person with adult dependent	ir£6,509	12,568	13,348	256.70
- Person with adult dependent 66 or over	ir£6,992	13,473	14,393	276.80
4. Increase for each child dependent	ir£ 578	1,003	1,003	19.30
<b>Carer's Benefit</b>				
1. Personal Rate				
- Caring for one person	ir£3,667	6,900	7,264	139.70
- Caring for two or more people	ir£5,502	10,353	10,899	209.60
2. Increase for each child dependant	ir£ 502	873	873	16.80
<b>Disability benefit and occupational injury benefit</b>				
- Personal rate*	ir£2,736	5,464	5,740	124.80
- Person with adult dependent*	ir£4,464	9,089	9,549	207.60
<b>Unemployment benefit and pay-related benefit</b>				
- Personal rate*	ir£2,869	5,502	5,813	124.80
- Person with adult dependent*	ir£4,921	9,599	10,119	207.60

\* 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 for 2001. For 2002 and 2003 the first €13.00 per week is excluded.

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



## Social Insurance Pensions and Allowances 2001 - 2003

Social Assistance Payments				
	2001** Ir£	2002 €	2003 €	2003 Rate €
<b>Old Age Pension</b>				
1. Aged 66 to 79 years				
- Personal rate	ir£3,629	6,968	7,488	144.00
- Person with Living Alone Allowance	ir£3,857	7,368	7,888	151.70
- Person with adult dependant	IR£5,936	11,570	12,438	239.20
- Person with adult dependant 66 or over	IR£6,164	11,570	12,438	239.20
2. Aged 80 or over				
- Personal Rate	IR£3,819	7,300	7,820	150.40
- Person with Living Alone Allowance	IR£4,047	7,701	8,221	158.10
- Person with adult dependant	IR£6,126	11,902	12,771	245.60
- Person with adult dependant 66 or over	IR£6,354	11,902	12,771	245.60
3. Increase for each child dependant	ir£ 502	873	873	16.80
<b>Blind Pension</b>				
1. Aged under 66 years (Blind person)				
- Personal rate	ir£3,249	6,177	6,489	124.80
- Person with Living Alone Allowance	ir£3,477	6,578	6,890	132.50
- Person with adult dependant under 66	ir£5,301	10,275	10,795	207.60
- Person with adult dependant 66 & over	ir£5,784	10,779	11,440	220.00
2. Aged 66 to 79 years				
- Personal rate	ir£3,629	6,968	7,488	144.00
- Person with Living Alone Allowance	ir£3,857	7,368	7,888	151.70
- Person with adult dependant under 66	ir£5,681	11,065	11,793	226.80
- Person with adult dependant 66 & over	ir£6,164	11,570	12,438	239.20
3. Aged 80 or over				
- Personal rate	ir£3,819	7,300	7,820	150.40
- Person with Living Alone Allce.	ir£4,047	7,701	8,221	158.10
- Person with adult dependant under 66	ir£5,871	11,398	12,126	233.20
- Person with adult dependant 66 & over	ir£6,354	11,902	12,771	245.60
4. Increase for each child dependant	ir£ 502	873	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£3,249	6,177	6,489	124.80
2. Aged 66 to 79				
- Personal rate	ir£3,629	6,968	7,488	144.00
- Person with Living Alone Allce.	ir£3,857	7,368	7,888	151.70
3. Aged 80 or over				
- Personal rate	ir£3,819	7,300	7,820	150.40
- Person with Living Alone Allce.	ir£4,047	7,701	8,221	158.10
4. Increase for each child dependent	ir£578	1,003	1,003	19.30
<b>One Parent Family Payment</b>				
1. Aged under 66, incl. one child	ir£3,827	7,181	7,493	144.10
2. Aged 66 and over, incl. one child	ir£4,207	7,971	8,491	163.30
3. Increase for each addl. child dependent	ir£ 578	1,003	1,003	19.30
<b>Carer's Allowance</b>				
1. Aged under 66 years	ir£3,363	6,375	6,739	129.60
2. Aged 66 years and over	ir£3,743	7,165	7,685	147.80
(An additional 50% is payable from June 1997 where more than one incapacitated person is cared for)				
Increase for each dependent child	ir£ 502	873	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 for motor cycles and cars are as follows:

Motorcycle Mileage Rates effective from 1 January 2002		
Engine Capacity		
150cc or less	151cc to 250cc	251cc and over
21.17 cent per mile	29.54 cent per mile	39cent per mile

Motor Mileage Rates effective from 1 January 2002			
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	79.70 cent	93.04 cent	108.23 cent
4,001 and over	40.86 cent	46.75 cent	50.32 cent

#### 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 2003					
Class of Allowances	Night Allowances			Day Allowances	
	Normal Rate	Reduced Rate	Detention Rate	10 hours or more	5 hours but less than 10 hours
	€	€	€	€	€
A - Rate	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

#### 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.  
€48,166

##### Class B:

Executive and Higher Executive Officers and comparable grades. €26,873

##### Class C:

Executive Officers, Clerical Officers and comparable grades with salaries above €14,736

##### (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.





## EMPLOYEES' MOTORING & SUBSISTENCE EXPENSES

### 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.