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TAX BRIEFING

Supplement

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



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The following are some of the lists are available on our website at 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 2003 and 2004.

Personal Tax Credits

	Tax Year 2003	Tax Year 2004
	€	€
Single Person's Tax Credit	1,520	1,520
Married Person's Tax Credit	3,040	3,040
Widowed Person's Tax Credit		
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
One-Parent Family Tax Credit (with qualifying dependent children) Widowed, Deserted, Separated or Unmarried	1,520	1,520
Widowed Parent		
Bereaved in 2003	-	2,600
Bereaved in 2002	2,600	2,100
Bereaved in 2001	2,100	1,600
Bereaved in 2000/2001	1,600	1,100
Bereaved in 1999/2000	1,100	600
Bereaved in 1998/1999	600	-
Home Carer's Tax Credit (Max)	770	770
PAYE Tax Credit	800	1,040
Age Tax Credit		
(a) Single/Widowed	205	205
(b) Married	410	410
Incapacitated Child Tax Credit	500	500
Dependent Relative Tax Credit (See Note 1)	60	60
Blind Person's Tax Credit		
One spouse blind	800	800
Both spouses blind	1,600	1,600
Additional Allowance for a Guide Dog (See Note 2)	825	825
Incapacitated Person - Allowance for Employing a Carer (See Note 2)	30,000 max	30,000 max

Note 1:

Tax Year 2003

Tax Year 2004

The relative's income limits are: € *9,852 € *10,372

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

Tax Relief for home mortgage interest (Secured loans) is not given through the tax system but is instead granted at source (TRS). Mortgage repayments are 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.

Amount of Relief Available

Relief is due at the standard rate of tax (20%) in the year 2003 and 2004 subject to the following upper limits:

Tax Year 2003 & 2004	Single	Widowed	Married
First Mortgage (first seven years)	€800	€1,600	€1,600
Others	€508	€1,016	€1,016



RATES & EXEMPTIONS

INCOME TAX BANDS

Personal Circumstances	Tax Year 2003	Tax Year 2004
	€	€
Single/Widowed without dependent children	28,000 @ 20% Balance @ 42%	28,000 @ 20% Balance @ 42%
Single/Widowed Qualifying for One-Parent Family tax credit	32,000 @ 20% Balance @ 42%	32,000 @ 20% Balance @ 42%
Married Couple (one spouse with income)	37,000 @ 20% Balance @ 42%	37,000 @ 20% Balance @ 42%
Married Couple (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 2003	Tax Year 2004
	€	€
Single/Widowed under 65	5,210	5,210
65 years or over	15,000	15,500
Married under 65	10,420	10,420
65 years or over	30,000	31,000
Additional for Dependent Children 1st and 2nd child (each)	575	575
Each subsequent child	830	830
Marginal Relief Tax Rate	40%	40%

PRSI & HEALTH CONTRIBUTIONS

Class A (Normal rate at which contributions are made)

	Employee's Income chargeable as below:	Total	Employer's Rate
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%
Tax Year 2004	Income up to €42,160 to PRSI @ 4% plus a Health Contribution @ 2%	6%	10.75%
	Over €42,160 to a Health Contribution @ 2%	2%	10.75%

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 2003	3% PRSI and 2% Health Contribution on all income	5%
Tax Year 2004	3% PRSI and 2% Health Contribution on all income	5%

2003 & 2004: 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.



BENEFIT-IN-KIND

With effect from 1 January 2004, PAYE, PRSI and the Health Contribution must be operated by employers in respect of the taxable value of most benefits-in-kind and other non-cash benefits provided by them for their employees. Full details can be obtained in *Employer's Guide to operating PAYE and PRSI for certain benefits* available on Revenue's website, www.revenue.ie, from Revenue's Forms and Leaflets Service at LoCall 1890 30 67 06, or from any Revenue office.

Cars (2004 et seq.)

The notional pay to which PAYE and PRSI must be applied is determined by reference to the "cash equivalent" of the private use of a company car. To arrive at the cash equivalent the employer must first apply a business mileage related percentage to the Original Market Value (OMV) of the vehicle supplied (whether the vehicle is owned acquired new or second-hand or leased by the employer).

Annual Business Mileage Thresholds	Cash Equivalent (% of OMV)
15,000 or less	30%
15,001 to 20,000	24%
20,001 to 25,000	18%
25,001 to 30,000	12%
30,001 and over	6%

The cash equivalent is then reduced by any amount required to be made good, and actually made good, by the employee directly to the employer in respect of any part of the cost of providing or running the car. For example, if an employee is required to pay directly to the employer €50 per month in respect of petrol, the cash equivalent for the year would be reduced by €600. If, without involving the employer, the employee pays €50 per month in purchasing petrol for the company car, the cash equivalent is not reduced.

Alternative Basis for certain employees with low business mileage

In the case of certain employees whose annual business mileage does not exceed 15,000 miles, the cash equivalent of 30% of OMV may be reduced by 20% giving an effective cash equivalent of 24% of OMV.

This alternative basis is available where the following conditions are complied with. The employee:

- works an average of not less than 20 hours per week
- travels at least 5,000 business miles per annum on the employer's business
- spends at least 70% of his or her working time away from the employer's premises

- retains a log book detailing business mileage, business transacted, business time travelled and date of journey, and the log book is certified by the employer as being correct.

2003 and prior:

Notes on the calculation of benefit in kind on motorcars for the years 2003 and prior are given in previous issues of Tax Briefing Supplement.

Preferential Loans

PAYE and PRSI apply to the benefit derived by an employee from certain loans at preferential rates of interest.

PAYE and PRSI are to be applied to the difference between the amount of interest paid or payable on the preferential loan in the tax year and the amount of interest which would have been payable in the tax year if the loan had been subject to the 'specified rate'.

Preferential Loans:		Home Loans	Other Loans
Tax Year 2003	"Specified Rate"	4.5%	11%
Tax Year 2004	"Specified Rate"	3.5%	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 certain monthly or annual bus or train pass by an employer to an employee or director.

Mobile phones and Laptops provided by an employer

Where an employer provides an employee with a mobile phone or a laptop for business purposes, a taxable benefit will not be treated as arising if private use is merely incidental to the business use.

Professional subscriptions

Where the employer pays a subscription to a professional body on behalf of an employee, or reimburses the employee who has paid such a subscription, a taxable benefit or emoluments will not be treated as arising if membership of that professional body is relevant to the business of the employer.



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

Rate of Duty	Thresholds from 4 December 2002 €
Exempt	Up to 10,000
1%	10,001 - 20,000
2%	20,001 - 30,000
3%	30,001 - 40,000
4%	40,001 - 70,000
5%	70,001 - 80,000
6%	80,001 - 100,000
7%	100,001 - 120,000
8%	120,001 - 150,000
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.

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. Floor area compliance certificate replaces the floor area certificate for instruments transferring houses greater than 38 sq. m. and less than 125 sq. m. executed after 1 April 2004. A floor area compliance certificate is also required for instruments dated on or after 1 July 2004 transferring new houses greater than 125 sq. m. 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. *Section 81A Stamp Duties Consolidation Act 1999* provides an updated list of educational qualifications and changes to the standards of those qualifications, as well as providing for individuals with learning disabilities
- Commercial woodlands - duty not chargeable on the value of the trees growing on the land
- Transfer of a site from parent to child - exemption threshold €254,000



STAMP DUTY RATES *continued*

- Intellectual property - certain international trademarks - exempt. Instruments, dated on or after 1 April 2004, effecting the sale, transfer, or other disposition of intellectual property including any contract or agreement for sale. Intellectual property includes patents, trademarks, copyrights, registered design, design right, invention, domain name, plant breeders rights and also any goodwill attributable to the aforementioned.

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		
	2003	2004
Standard Rate	21%	21%
Reduced Rates	13.5%, 4.3%, 0%	13.5%, 4.4%, 0%

VAT Property Multiplier

The multiplier to be used for the valuation of supplies of an interest in immovable goods is 21.27 with effect from 1 February 2004.

VEHICLE REGISTRATION TAX

Rates of VRT from 1 January 2003		
Cars Up to 1400cc 1401cc - 1900cc over 1900cc	22.5% of OMSP 25% of OMSP 30% of OMSP	} Subject to a minimum tax of €315
Small Vans and some jeeps	13.3% of OMSP	
Motor Cycles 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	
Other Vehicles e.g. Tractors, Large Vans, Lorries, etc	A Flat Rate of €50	

OMSP = Open Market Selling Price

EXCISE DUTIES

GOODS	RATES
Still Wine and Made Wine Not exceeding 5.5% volume Exceeding 5.5% but not exceeding 15% volume Exceeding 15% Volume	Per Hectolitre €90.98 €273.00 €396.12
Sparkling Wine, Sparkling Made Wine and Champagne Not exceeding 5.5% volume Exceeding 5.5% volume	Per Hectolitre €90.98 €546.01
Cider and Perry (Still & Sparkling) Not exceeding 6% volume Exceeding 6% volume but not exceeding 8.5% volume	Per Hectolitre €83.25 €192.47
Still Cider and Perry Exceeding 8.5% volume but not exceeding 15% volume Exceeding 15% volume	€273.00 €396.12
Sparkling Cider and Perry Exceeding 8.5% volume	Per Hectolitre €546.01
Spirits	Per litre of alcohol in Spirits €39.25 per litre
Beer	€19.87 per hectolitre per cent alcohol by volume
Cigarettes	€133.39 per thousand plus 18.32% of the retail price
Cigars	€196.409 per kilogram

Mineral Oils	
Description of Product	Rate of Duty
	€
Light Oil: Leaded petrol Unleaded petrol Super unleaded petrol Aviation gasoline	553.04 per 1,000 litres 442.68 per 1,000 litres 547.79 per 1,000 litres 276.52 per 1,000 litres
Heavy Oil: 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)	368.05 per 1,000 litres 420.44 per 1,000 litres 31.74 per 1,000 litres 13.45 per 1,000 litres 47.36 per 1,000 litres
Liquefied Petroleum Gas: Used as a propellant Other liquefied petroleum gas	53.01 per 1,000 litres 18.15 per 1,000 litres
Substitute Fuel: Used as a propellant Other substitute fuel	368.05 per 1,000 litres 47.36 per 1,000 litres



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	
€1,270 per annum from 1 January 2002	

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

CORPORATION TAX

Standard Rate From 1/1/2003 (Trading Income*)	12.5%
Higher Rate From 1/1/2003 (Non Trading Income**)	25%
<p>* Profits from dealing in land which has been fully developed are liable at 20%</p> <p>** 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.</p>	
Sale of Residential Land From 1/1/2000	20%
Manufacturing Rate Manufacturing relief is being phased out and the following companies are entitled to this relief until the date specified.	10%
Deemed manufacturing activities carried on in the Shannon Airport area approved on or before 31/5/1998.	Relief expires 31 December 2005
Deemed manufacturing activities carried on in the Customs House Docks Area approved on or before 31 July 1998.	Relief expires 31 December 2005
Other manufacturing activities being carried on before 23 July 1998 (or grant approved on or before 31 July 1998).	Relief expires 31 December 2010
For all other companies the relief expired on the 31 December 2002.	
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	
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
2004	1.198
(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 2002, 2003 and 2004 are set out in the table below.

Class	Relationship to Disponent	Group Threshold		
		2002 (after Indexation)	2003 (after Indexation)	2004 (after Indexation)
A	Son/ daughter	€422,148	€441,198	€456,438
B	Parent*/ Niece/Nephew/Brother/ Sister/Grandchild	€42,215	€44,120	€45,644
C	Relationships other than Group A or B	€21,108	€22,060	€22,822

* In certain circumstances a parent taking an inheritance from a child can qualify for the Group A threshold.

Revenue

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Income Tax			
IT	1	Tax Credits, Reliefs & Tax Rates	February 2004
IT	2	Taxation of Married Person	March 2002
IT	3	What to do about Tax when you Separate	October 2003
IT	6	Medical Expenses Relief	October 2003
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	July 2003
IT	10	Guide to Self-Assessment for the Self-Employed	November 2003
IT	11	Employees Guide to PAYE	February 2002
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 2004
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	August 2002
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	Employed Person Taking Care of an Incapacitated Individual	March 2002
IT	48	Starting in Business - A Revenue Guide	June 2003
IT	49	VAT for Small Business - A Revenue Guide	June 2003
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 2003
IT	55	The Business Expansion Scheme: Relief for Investment in Corporate Trades	February 2004
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	61	A Revenue Guide to Professional Services	October 1998
IT	62	Withholding Tax (PSWT) for Accountable Persons and Specified Persons	December 2001
IT	63	A Guide to Profit Sharing Schemes	January 1999
IT	64	RCT - Guide for Principal Contractors & Update Slip	January 1999
IT	65	RCT - Guide for Sub-Contractors & Update Slip	August 1999
IT	66	Rural Renewal Scheme	March 2002
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
		Employed or Self-Employed - A Guide for Tax and Social Insurance	September 1998
		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
		Employer's Guide to operating PAYE and PRSI for certain benefits	October 2003
		Guide to Personal Retirement Savings Accounts	March 2003
		Guide to Living over the Shop Scheme	January 2003
		Making a Qualifying Disclosure of an Offshore Related Tax Default to Revenue	

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Capital Gains Tax			
CGT	1	Guide to Capital Gains Tax	September 2003
CGT	2	Capital Gains Tax, Revised due dates for 2003 and following years	August 2003
CGT	3	Roll-over Relief for Individuals on disposal of certain Shares	Nov 1996 - Re-issued 2003
Artists Exemption			
		Artists Exemption - Information Booklet	March 1999
Capital Taxes			
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	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)	October 2003
		Capital Tax Facts	April 2002
Charities			
CHY	1	Applying for Relief from tax on the Income and Property of Charities	May 2003
CHY	2	Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies	May 2003
CHY	10	VAT in the case of Charities	June 1999
Corporation Tax			
IT	16	Third Party Returns (Automatic Return of Certain Information)	August 1993
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
		Pay and File and the 2003 Corporation Tax Return	July 2003
Games & Sports Bodies			
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			
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
		Environmental Levy on Plastic Bags	January 2002
		Retailers Guide to the Environmental Levy on Plastic Bags	February 2002



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Customs & Excise			
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	September 2001
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			
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	May 2001
Residential Property Tax			
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

Reference		Title	Latest Issue Date
Stamp Duty			
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			
Guide		Guide to Value-Added Tax	January 2003
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
		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			
VRT	1	Vehicle Registration Tax - General Information	January 2003
VRT	2	Temporary Exemptions (Foreign Registered Vehicles)	June 2003
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	February 2004
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)			
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
Other Leaflets/Guides			
REV	1	What to do about tax when someone dies	May 1997
RES	1	Going to Work Abroad? - A guide to Irish Income Tax	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	December 2003
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	
		A Guide to the new Approved Share Options Schemes introduced by S. 15 FA 2001	February 2002



STATEMENTS OF PRACTICE

Title	Date	Number
1985 VAT - Racehorse Trainers	1985	Information Leaflet
1987 VAT - Footwear & Clothing	September 1987	Information Leaflet
1988 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
1989 Income Tax Self Assessment - Reviews Income Tax Self Assessment - Tax Credits 1989/90	May 1989 May 1989	SP/06/89 SP/07/89
1990 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
1991 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
1992 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 1/11/92 Non Taxable Entities Acquiring Goods from other EC Member States VAT Treatment of Goods between EC Countries after 1/1/93 Addendum to (VAT/12/92) Intra-Community Goods Transport and Ancillary Services Recent Developments Amendments to Addendum (VAT/12/92) Intra-Community Goods Transport and Ancillary Service Exempt Persons acquiring Goods from other EC Member States Distance Sales in Single Market Postponed Accounting and Intra-Community Acquisitions Money Received Basis of Accounting Third Party Returns Return of Certain Information Preparation of Accounts for Revenue Purposes	January 1992 January 1992 March 1992 June 1992 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
1993 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
1994 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
1995 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
1996 Capital Acquisitions Tax Exempt New Houses	January 1996 June 1996	CAT/01/96 SD/01/96
1997 Repayment of Vehicle Registration Tax in respect of vehicles acquired for leasing or hiring or providing instruction in the driving of vehicles Capital Acquisitions Tax Horticultural Retailers	November 1997 January 1997 August 1997	VRT 1/97 CAT/01/97 VAT/01/97
1998 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 (Revised Feb 2003) 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
1999 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
2001		
"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
2002		
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
2003		
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
2004		
Capital Acquisitions Tax - Section 60 Policies and Section 119 Policies	April 2004	SP - CAT/1/04

CONVERSION RATES

Foreign Currencies

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

	2002	2003
U S dollar	0.946	1.1312
Sterling	0.629	0.6919
Danish krone	7.43	7.4307
Japanese yen	118.10	130.97
Swiss franc	1.467	1.5212
Swedish krona	9.16	9.1242
Norwegian krone	7.51	8.0033
Canadian dollar	1.484	1.5817
Australian dollar	1.738	1.7379

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£/€ 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
2003	Stg £1 =	€	€1.4188



DOUBLE TAXATION TREATIES ENTERED INTO BY IRELAND

Ireland has 42 Double Taxation Treaties currently in force. It also has one Air Transport Double Taxation Agreement. The list of the treaties and their commencement dates is as follows:

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
CANADA (re-net)	8 Oct 2003	Not yet in force				
CHINA	19 April 2000	28 Dec 2000	06 Apr 2001	01 Jan 2001	06 Apr 2001	373 of 2000
CROATIA	21 June 2002	29 Oct 2003	01 Jan 2004	01 Jan 2004	01 Jan 2004	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
GREECE	24 Nov 2003	Not yet in force				
HUNGARY	25 Apr 1995	05 Dec 1996	06 Apr 1997	01 Jan 1997	06 Apr 1997	301 of 1995
ICELAND	17 Dec 2003	Not yet in force				
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 Double Taxation Agreement			349 of 1987

Update on double taxation treaty negotiations

Treaties signed and awaiting ratification.

New treaties with Greece and Iceland were signed on 24 November 2003 and on 17 December 2003, respectively. Also, a treaty replacing the existing treaty with Canada was signed on 8 October 2003. Subject to the necessary parliamentary procedures being completed in 2004, it is expected these treaties will enter into force in 2005.

Treaties under negotiation but not signed.

New treaties with Argentina, Chile, Egypt, Malta, Singapore, Turkey and Ukraine are being negotiated. Negotiations will also commence with Tunisia later this month. Existing treaties with Cyprus and France are in the process of re-negotiation.



IRISH TAX TREATIES

TABLE OF SOURCE COUNTRY TAX RATES IN IRISH DOUBLE TAXATION TREATIES FOR DIVIDENDS, INTEREST AND ROYALTIES

Country	Year	MAXIMUM SOURCE COUNTRY TAX RATES (% of gross payment) (for split rates, please consult the relevant article in the treaty)		
		Dividends	Interest	Royalties
Australia	1984	15	10	10
Austria	1964	10	0	0/10
Belgium	1973	15	15	0
Bulgaria	2002	5/10	0/5	10
Canada	1958	0/15	15	0
Canada (New)	Not in force	5/15	0/10	0/10
China	2001	5/10	0/10	6/10
Croatia	2004	5/10	0	10
Cyprus	1952	0	0	0/5
Czech Rep.	1997	5/15	0	10
Denmark	1994	0/15	0	0
Estonia	1999	5/15	0/10	5/10
Finland	1990	0/15	0	0
France	1966	10/15	0	0
Germany	1959	15	0	0
Greece	Not in force	5/15	5	5
Hungary	1997	5/15	0	0
Iceland	Not in force	5/15	0	0/10
India	2002	10	0/10	10
Israel	1996	10	5/10	10
Italy	1967	15	10	0
Japan	1974	10/15	10	10
Korea (Rep.)	1992	10/15	0	0
Latvia	1999	5/15	0/10	5/10
Lithuania	1999	5/15	0/10	5/10
Luxembourg	1968	5/15	0	0
Malaysia	2000	10	0/10	8
Mexico	1999	5/10	0/5/10	10
Netherlands	1965	0/15	0	0
New Zealand	1989	15	10	10
Norway	2002	0/5/15	0	0
Pakistan	1968	10/no limit	No Limit	0
Poland	1996	0/15	0/10	10
Portugal	1995	15	0/15	10
Romania	2001	3	0/3	0/3
Russia	1996	10	0	0
Slovak Rep.	2000	0/10	0	0/10
Slovenia	2003	5/15	0/5	5
Spain	1995	0/15	0	5/8/10
South Africa	1998	0	0	0
Sweden	1988	5/15	0	0
Switzerland	1965	10/15	0	0
UK	1976	0/15	0	0
United States	1998	5/15	0	0
Zambia	1967	0	0	0



CAPITAL GAINS TAX

Multipliers

Year Expenditure Incurred	Multipliers for Disposals in Year Ended									
	5 April 1996	5 April 1997	5 April 1998	5 April 1999	5 April 2000	5 April 2001	Short Y/e 31 Dec 2001	31 Dec 2002	31 Dec 2003	31 Dec 2004 et seq/
1974/75	5.899	6.017	6.112	6.215	6.313	6.582	6.930	7.180	7.528	7.528
1975/76	4.764	4.860	4.936	5.020	5.099	5.316	5.597	5.799	6.080	6.080
1976/77	4.104	4.187	4.253	4.325	4.393	4.580	4.822	4.996	5.238	5.238
1977/78	3.518	3.589	3.646	3.707	3.766	3.926	4.133	4.283	4.490	4.490
1978/79	3.250	3.316	3.368	3.425	3.479	3.627	3.819	3.956	4.148	4.148
1979/80	2.933	2.992	3.039	3.090	3.139	3.272	3.445	3.570	3.742	3.742
1980/81	2.539	2.590	2.631	2.675	2.718	2.833	2.983	3.091	3.240	3.240
1981/82	2.099	2.141	2.174	2.211	2.246	2.342	2.465	2.554	2.678	2.678
1982/83	1.765	1.801	1.829	1.860	1.890	1.970	2.074	2.149	2.253	2.253
1983/84	1.570	1.601	1.627	1.654	1.680	1.752	1.844	1.911	2.003	2.003
1984/85	1.425	1.454	1.477	1.502	1.525	1.590	1.674	1.735	1.819	1.819
1985/86	1.342	1.369	1.390	1.414	1.436	1.497	1.577	1.633	1.713	1.713
1986/87	1.283	1.309	1.330	1.352	1.373	1.432	1.507	1.562	1.637	1.637
1987/88	1.241	1.266	1.285	1.307	1.328	1.384	1.457	1.510	1.583	1.583
1988/89	1.217	1.242	1.261	1.282	1.303	1.358	1.430	1.481	1.553	1.553
1989/90	1.178	1.202	1.221	1.241	1.261	1.314	1.384	1.434	1.503	1.503
1990/91	1.130	1.153	1.171	1.191	1.210	1.261	1.328	1.376	1.442	1.442
1991/92	1.102	1.124	1.142	1.161	1.179	1.229	1.294	1.341	1.406	1.406
1992/93	1.063	1.084	1.101	1.120	1.138	1.186	1.249	1.294	1.356	1.356
1993/94	1.043	1.064	1.081	1.099	1.117	1.164	1.226	1.270	1.331	1.331
1994/95	1.026	1.046	1.063	1.081	1.098	1.144	1.205	1.248	1.309	1.309
1995/96	-	1.021	1.037	1.054	1.071	1.116	1.175	1.218	1.277	1.277
1996/97	-	-	1.016	1.033	1.050	1.094	1.152	1.194	1.251	1.251
1997/98	-	-	-	1.017	1.033	1.077	1.134	1.175	1.232	1.232
1998/99	-	-	-	-	1.016	1.059	1.115	1.156	1.212	1.212
1999/00	-	-	-	-	-	1.043	1.098	1.138	1.193	1.193
2000/01	-	-	-	-	-	-	1.053	1.091	1.144	1.144
2001	-	-	-	-	-	-	-	1.037	1.087	1.087
2002	-	-	-	-	-	-	-	-	1.049	1.049
2003 et seq.										1.000

NOTE :

In the "Year 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 "Short year" 2001 covers the period 6/4/2001 to 31/12/2001. With effect from 1/1/2002 the Income Tax year is the calendar year, i.e. 2002 refers to the year ended 31 December 2002.

Indexation is not available on expenditure incurred within 12 months prior to the date of disposal. Indexation relief will **only** apply for the period of ownership of the asset up to 31 December 2002 for any disposals made on or after 1 January 2003.



SCHEDULE E EXPENSES

2003 & 2004

Category of Employment	Expenses Due	
	2003 €	2004 €
Agricultural Advisers (employed by Teagasc)	548	548
Archaeologists: (Civil Service)	127	127
Architects employed by		
(a) Civil Service	127	127
(b) Local Authorities	127	127
Airline Cabin Crews	64	64
Bar trade: Employees	93	93
Building Industry		
Bricklayer	175	175
Fitter mechanic, plasterer	103	103
Electrician	153	153
Mason, roofer, slater, tiler, floor layer, stone cutter	120	120
Driver, scaffolder, sheeter, steel erector	52	52
Professionals: engineers, surveyors, etc.	33	33
General operatives (labourers etc. incl. Public Sector)	97	97
Bus, rail and road operatives in		
Bus Atha Cliath, Bus Eireann and Iarnod Eireann	160	160
Cardiac Technicians		
Female	212	212
Male	107	107
Carpentry and joinery trades		
Cabinet makers, Carpenters, Joiners	220	220
Painters, Polishers, Upholsterers, Wood Cutting Machinists	140	140
Civil Service		
Architectural Technologists & Assistants	138	138
Clerks of Works (incl. Senior and District Inspectors)	119	119
Engineering Technicians for Archaeologists,	138	138
Architects, Engineers and Surveyors		
Clergymen (Church of Ireland)	127	127
Consultants (hospital)	534	534
Cosmetologists		
Obligated to supply and launder their own white uniforms	160	160
Dentists in employment	376	376
Dockers	73	73
Doctors (hospital, not including consultants)	534	534
Note: Deduction includes subscription to the Irish Medical Council.		
Draughtsmen (Local Authority)	133	133
Engineers employed by:		
(a) Civil Service	138	138
(b) Local Authorities	127	127
(c) Bord Telecom, Coillte, OPW	138	138
Engineering Industry and Electrical Industry		
Skilled workers who bear the full cost of own tools and overalls	280	280
Semi-skilled workers who bear the full cost of own tools and overalls	215	215
All unskilled workers and skilled or semi-skilled workers who do not bear the full cost of own tools and overalls	185	185
Firemen: Full-time	250	250
Firemen: Part-time	375	375
Fishermen in Employment	318	318
Foresters employed by Coillte	127	127
Grooms (Racehorse Training)	294	294
Home Helps (Employed by Health Boards)	236	236
Hospitals: Domestic Staff:		
To include general operatives, porters, drivers, drivers, attendants, domestics, laundry operatives, cooks, catering supervisors, waitresses, catering staff, kitchen porters		
(a) who are responsible for providing and laundering their own uniforms	325	325
(b) who are obliged to launder the uniforms supplied	170	170
(c) whose uniforms are supplied and laundered free	85	85
Hotel Industry		
Head hall porter	90	90
Hall porter	64	64
Head waiter	127	127
Waiter	97	97
Waitress	64	64
Chef	97	97
Manager	191	191
Assistant Manager	127	127



SCHEDULE E EXPENSES

2003 & 2004

Category of Employment	Expenses Due	
	2003 €	2004 €
Trainee Manager	78	78
Kitchen Porter	21	21
Journalists		
Journalists, including those in public relations area of Journalism	381	381
Journalists who receive expense allowances from their employers	153	153
Local Authorities		
Executive Chemists	115	115
Parks Superintendents	40	40
Town Planners	115	115
Motor repair and motor assembly trades		
Assembly workers, greasers, storemen and general workers		
(a) who bear the full cost of own tools and overalls	52	52
(b) who do not bear the full cost of own tools and overalls	42	42
Fitters and mechanics		
(a) who bear the full cost of own tools and overalls	85	85
(b) who do not bear the full cost of own tools and overalls	42	42
Panel Beaters (See Panel Beaters/Sheet Metal Workers)		
Nurses:		
(a) where obliged to supply and launder their own uniforms	572	572
(b) where obliged to supply their own uniforms but laundered free	496	496
(c) where obliged to launder the uniforms supplied	280	280
(d) where uniforms are supplied and laundered by hospital	205	205
Nurses: Short Term Contracts through an Agency. Additional amount due	64	64
Nursing Assistants (including attendants, orderlies and nurses' aids)		
(a) where obliged to supply and launder their own uniforms	485	485
(b) where obliged to supply their own uniforms but laundered free	405	405
(c) where obliged to launder the uniforms supplied	215	215
(d) where uniforms are supplied and laundered by hospital	85	85
Occupational Therapists		
(a) where obliged to supply and launder their own uniforms	217	217
(b) where obliged to supply their own uniforms but laundered free	153	153
(c) where uniforms are supplied and laundered by hospital	52	52
Panel Beaters / Sheet metal Workers		
(a) Who bear full cost of own tools and overalls	78	78
(b) Who do not bear full cost of own tools and overalls	40	40
Pharmacists	160	160
Assistant Pharmacists	97	97
Physiotherapists		
(a) where obliged to supply and launder their own uniforms	381	381
(b) where obliged to supply their own uniforms but laundered free	318	318
(c) where uniforms are supplied and laundered by hospital	64	64
Pilots (Airline Pilots Association)	191	191
Plumbing trades		
Plumber (non-welder)	177	177
Plumber-welder	205	205
Pipe fitter-welder	205	205
Printing Bookbinding and allied trades		
Bookbinders (Hand)	109	109
Bookbinders (Others)	97	97
Compositors, linotype and monotype operators	121	121
Copy Holders, photo lithographers, photo engravers and workers in T and E section of newspapers	114	114
Monotype caster attendants, stereotypes and machine minders	135	135
Readers and revisers	100	100
Rotary machine minders and assistants	150	150
Others (e.g. cutters, dispatchers, rulers, warehousemen)	90	90



SCHEDULE E EXPENSES

2003

Category of Employment	Expenses Due	
	2003 €	2004 €
Radiographers		
(a) where obliged to supply and launder their own white uniforms	242	242
(b) where obliged to supply their own white uniforms but laundered free	143	143
(c) where white uniforms are supplied and laundered by hospital	73	73
Respiratory & Pulmonary Function Technicians	191	191
Shipping		
British Merchant Navy		
Master, Chief Officer, Chief Engineer, Chief-Steward and other Officers including Pursers	318	318
Assistant Steward	244	244
Carpenter	194	194
Other Ranks	148	148
Mercantile Marine Officers and Crews of Irish Ships		
Master	98	98
Chief Officer, Chief Engineer, Radio Officer	90	90
Other Officers, including Pursers	73	73
Chief Steward	73	73
Assistant Steward	55	55
Carpenter (to include tools)	55	55
Other Ranks, including boys	37	37
Shop Assistants		
(including supermarket staff, general shop workers, drapery and footwear assistants)	97	115
Surveyors employed by:		
Local Authorities	127	127
Civil Service	127	127
Coillte	127	127
Teachers		
Teachers [excluding guidance counsellors, third-level academic staff and physical education teachers]		
School principals	471	471
Other teachers	402	402
Part-time teacher (on full hours)	402	402
Part-time (not on full hours)	217	217
Guidance Counsellors		
(a) employed full-time in second level schools	402	402
(b) engaged mainly in teaching general subjects but also doing part-time guidance counselling (additional allowance)	97	97
Third level academic staff		
Professor, Heads of Schools/Departments	471	471
Senior lecturer	402	402
College lecturer	402	402
Assistant lecturer	402	402
Part-time lecturer (on full hours)	402	402
Part-time lecturer (not on full hours)	217	217
Physical education teachers		
(a) fully engaged in teaching P.E.	402	402
(b) engaged mainly in teaching general subjects but also doing part-time P.E. (additional allowance)	97	97
Veterinary Surgeons	337	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

2002 - 2004

Social Insurance Payments				
	2002 €	2003 €	2004 €	2004 Rate €
Retirement pension/old age contributory pension				
1. Under 80 years of age				
- Personal rate	7,659	8,179	8,700	167.30
- Person with Living Alone Allowance	8,060	8,580	8,980	172.70
- Person with adult dependent under 66	12,760	13,629	14,497	278.80
- Person with adult dependent 66 or over	13,577	14,497	15,418	296.50
2. Aged 80 or over				
- Personal rate	7,992	8,512	9,032	173.70
- Person with Living Alone Allowance	8,392	8,912	9,432	181.40
- Person with adult dependent under 66	13,093	13,962	14,830	285.20
- Person with adult dependent 66 or over	13,910	14,830	15,750	302.90
3. Increase for each child dependent	1,003	1,003	1,003	19.30
Widow's/Widower's contributory pension/deserted wife's benefit				
1. Under 66 years of age				
- Personal rate	6,411	6,775	7,295	140.30
2. Aged 66 - 79				
- Personal rate	7,529	8,101	8,700	167.30
- Person with Living Alone Allowance	7,930	8,502	9,100	175.00
3. Aged 80 or over				
- Personal rate	7,862	8,434	9,032	173.70
- Person with Living Alone Allowance	8,262	8,834	9,432	181.40
3. Increase for each child dependent	1,123	1,123	1,123	21.60
Invalidity pension				
1. Under 65 years of age				
- Personal rate	6,411	6,775	7,295	140.30
- Person with Living Alone Allowance	6,812	7,176	7,696	148.00
- Person with adult dependent	10,987	11,611	12,500	240.40
- Person with adult dependent 66 or over	11,892	12,656	14,014	269.50
2. Aged 65 - 79				
- Personal rate	7,659	8,179	8,700	167.30
- Person with Living Alone Allowance	8,060	8,580	9,100	175.00
- Person with adult dependent	12,235	13,015	13,904	267.40
- Person with adult dependent 66 or over	13,140	14,060	15,418	296.50
3. Aged 80 or over				
- Personal rate	7,992	8,512	9,032	173.70
- Person with Living Alone Allowance	8,392	8,912	9,432	181.40
- Person with adult dependent	12,568	13,348	14,237	273.80
- Person with adult dependent 66 or over	13,473	14,393	15,750	302.90
4. Increase for each child dependent	1,003	1,003	1,003	19.30
Carer's Benefit				
1. Personal Rate				
- Caring for one person	6,900	7,264	7,784	149.70
- Caring for two or more people	10,353	10,899	11,679	224.60
2. Increase for each child dependant	873	873	873	16.80
Disability benefit and occupational injury benefit				
- Personal rate*	5,464	5,740	6,200	134.80
- Person with adult dependent*	9,089	9,549	10,313	224.20
Unemployment benefit and pay-related benefit				
- Personal rate*	5,502	5,813	6,333	134.80
- Person with adult dependent*	9,599	10,119	10,982	224.20

* 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: For 2003 and 2004 the first €13.00 per week is excluded.



Social Insurance Pensions and Allowances

2002 - 2004

Social Assistance Payments

	2002 €	2003 €	2004 €	2004 Rate €
Old Age Pension				
1. Aged 66 to 79 years				
- Personal rate	6,968	7,488	8,008	154.00
- Person with Living Alone Allowance	7,368	7,888	8,408	161.70
- Person with adult dependant	11,570	12,438	13,301	255.80
- Person with adult dependant 66 or over	11,570	12,438	13,301	255.80
2. Aged 80 or over				
- Personal Rate	7,300	7,820	8,340	160.40
- Person with Living Alone Allowance	7,701	8,221	8,741	168.10
- Person with adult dependant	11,902	12,771	13,634	262.20
- Person with adult dependant 66 or over	11,902	12,771	13,634	262.20
3. Increase for each child dependant	873	873	873	16.80
Blind Pension				
1. Aged under 66 years (Blind person)				
- Personal rate	6,177	6,489	7,009	134.80
- Person with Living Alone Allowance	6,578	6,890	7,410	142.50
- Person with adult dependant under 66	10,275	10,795	11,658	224.20
- Person with adult dependant 66 & over	10,779	11,440	12,303	236.60
2. Aged 66 to 79 years				
- Personal rate	6,968	7,488	8,008	154.00
- Person with Living Alone Allowance	7,368	7,888	8,408	161.70
- Person with adult dependant under 66	11,065	11,793	12,656	243.40
- Person with adult dependant 66 & over	11,570	12,438	13,301	255.80
3. Aged 80 or over				
- Personal rate	7,300	7,820	8,340	160.40
- Person with Living Alone Allowance	7,701	8,221	8,741	168.10
- Person with adult dependant under 66	11,398	12,126	12,989	249.80
- Person with adult dependant 66 & over	11,902	12,771	13,634	262.20
4. Increase for each child dependant	873	873	873	16.80
Widow's pension/deserted wife's allowance or prisoners wife's allowance				
1. Aged under 66 years				
- Personal rate	6,177	6,489	7,009	134.80
2. Aged 66 to 79				
- Personal rate	6,968	7,488	8,008	154.00
- Person with Living Alone Allowance	7,368	7,888	8,408	161.70
3. Aged 80 or over				
- Personal rate	7,300	7,820	8,340	160.40
- Person with Living Alone Allowance	7,701	8,221	8,741	168.10
4. Increase for each child dependent	1,003	1,003	1,003	19.30
One Parent Family Payment				
1. Aged under 66, including one child	7,181	7,493	8,013	154.10
2. Aged 66 and over, including one child	7,971	8,491	9,011	173.30
3. Increase for each additional child dependent	1,003	1,003	1,003	19.30
Carer's Allowance				
1. Aged under 66 years	6,375	6,739	7,259	139.60
2. Aged 66 years and over	7,165	7,685	8,205	157.80
(An additional 50% is payable from June 1997 where more than one incapacitated person is cared for)				
Increase for each dependent child	873	873	873	16.80



EMPLOYEES' 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 2003

For individuals who are obliged to use their car in the normal course of their duties:

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	83.92 cent	97.91 cent	116.39 cent
4,001 and over	42.47 cent	48.77 cent	54.30 cent

For individuals who are not obliged to travel in the normal course of their duties but who occasionally use their car for business purposes.

Reduced Motor Mileage Rates	Up to 1,200cc	1,201cc to 1,500cc	1,501cc and over
	31.40 cent	35.21 cent	38.40 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*.

EMPLOYEES' 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	133.72	123.28	66.84	37.90	15.45
B - Rate	120.15	102.76	60.10	37.90	15.45
C - Rate	100.49	83.14	50.29	37.90	15.45

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

Continued on page 34



EMPLOYEES' SUBSISTENCE EXPENSES

Contd from p. 33

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.

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

Employers should make application to the appropriate Revenue office with a view to agreeing the rate to be applied.

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 the Over Night Rate
Remainder of Assignment	Up to the cost of reasonable accommodation, plus 50% of the day rate (i.e. 10 hour rate) 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.



REVENUE eBRIEF

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REVENUE NEWS

Enlargement of EU 1 May 2004 - VIES & INTRASTAT Implications

Cyprus, Czech Republic, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Slovakia and Slovenia joined the EU on 1 May 2004. Accordingly there will be VIES and Intrastat obligations if there are exports (despatches) to and/or imports (arrivals) from these countries. For more information see the Revenue website, www.revenue.ie, or contact the VIMA office in Dundalk at LoCall 1890 251010 or call 042 9353300 and ask for the VIMA helpdesk.

European Communities (Mutual Assistance in the Field of Direct Taxation, Certain Excise Duties and Taxation of Insurance Premiums) Regulations 2003. (S.I. No. 711 of 2003)

The Minister for Finance signed *Statutory Instrument No.711* on the 18 December 2003, with an operative date of 31 December 2003. This Statutory Instrument provides for an extension at national level of the EEC Council Directive of 19 December 1977 concerning mutual assistance (exchange of information) by the competent authorities of Member States, as required by an amending Council Directive of 7 October 2003. These Regulations also consolidate and give effect, in one set of regulations, to *Council Directive 77/799/EEC* as amended.

Payment of Tax by Electronic Funds Transfer (EFT)

EFT as a payment method can be problematic both for the taxpayer and Revenue, for two reasons in particular:

- First, bank processing of EFT payments normally takes three working days. It is for this reason that taxpayers are always advised to make sure to allow sufficient time - at least three working days - for payments to reach the Collector-General by the due date. If you do not do so you may leave yourself open to an interest charge.
- Second, a significant number of customers who use EFT fail to provide the information required to bring the payment to account. For example, if the taxpayer does not provide a customer number, or indicate tax type or period, there will inevitably be delays, which will impact adversely on both parties.

It is worth noting that other payment methods are also available to you, which may be more suitable to your requirements. For example you can pay by cheque forwarded to the Collector-General, by Single Debit Authority (SDA) or via the Revenue On-Line Service (ROS). Payments through ROS or SDA will receive credit on the day of payment. Cheque payments delivered in time to be included with normal bank lodgements will be credited to the taxpayer's account on the day of receipt.

Remember that if you wish to make future payments by EFT, sufficient time should be allowed for bank processing, and it is vital that adequate accounting instructions are provided.

eBRIEF ARCHIVE

1/2004 – PAYE 2004 Budget Conversion

2/2004 – New Website, Guide to Completing Revenue Forms

3/2004 – New VAT on Property Multiplier - 2004

4/2004 – Capital Gains Tax – Time of Disposal of Conditional Contracts

5/2004 – Revenue announces major inquiry into offshore accounts and financial products

6/2004 – Extension of filing date for certain customers in 2004

7/2004 – Tax Clearance Certificates

8/2004 – Postal Dispute

9/2004 – Postal dispute

10/2004 – Revenue On-Line Service

11/2004 – Postal Dispute

12/2004 – Construction Industry and Relevant Contracts Tax (RCT) Applications for C2s or Payments Cards

13/2004 – Residential Property Tax Certificate of Clearance

14/2004 – European Tax Meeting in Dublin Castle

15/2004 – New Revenue e-mail address for obtaining a Tax Advisor Identification Number

16/2004 – Payment of Tax by Electronic Funds Transfer (EFT)

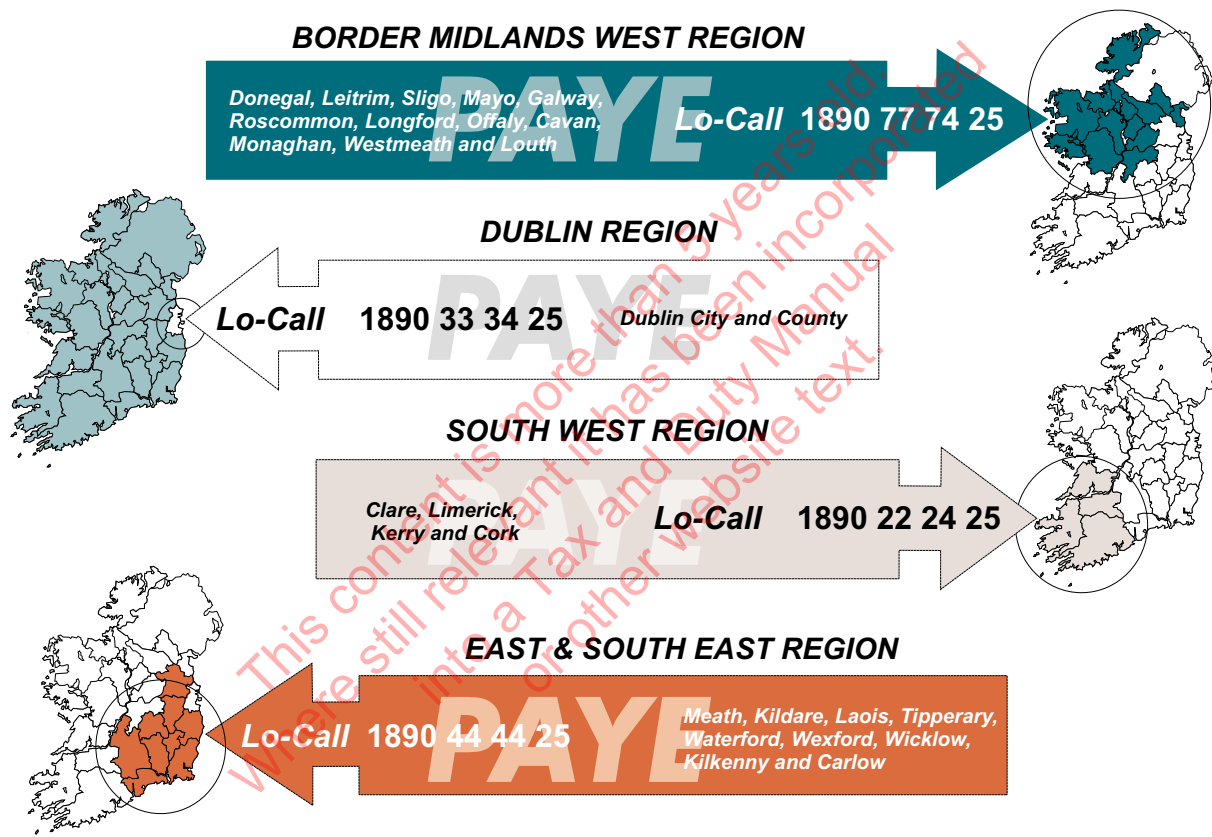
17/2004 – Offshore Assets Group (Common Errors & Omissions)



TELEPHONE NUMBERS

Website and Revenue On-Line Service (ROS) - Make www.revenue.ie your first point of contact for information and on-line services. Business customers can avail of ROS, our interactive site, which provides a quick, secure and cost-effective way of meeting your Revenue obligations.

PAYE TAXPAYERS - Your PAYE affairs are dealt with in the Revenue region in which you live. Please refer to the maps below to identify your regional Lo-Call 1890 number.



COLLECTOR GENERAL

BUSINESS & INCOME TAX PAYMENTS - Enquiries.....Lo-Call 1890 20 30 70
EMPLOYERS PAYE - To enquire about employers PAYE, P35s and Benefit-in-KindLo-Call 1890 25 45 65
TAX RELIEF AT SOURCE - To enquire about tax relief at source (on mortgages & medical insurance) and Special Savings Incentive Schemes (SSIAs).....Lo-Call 1890 46 36 26

STAMP DUTY - To make general enquiries about stamp duty.....Lo-Call 1890 48 25 82
CAPITAL ACQUISITIONS TAX (CAT) - To make general enquiries about CAT.....Lo-Call 1890 20 11 04
FORMS AND LEAFLETS - To request any Revenue form or leaflet (24 hours).....Lo-Call 1890 30 67 06
CUSTOMS DRUGS FREEPHONE - If you have any information about illegal drugs contact our confidential hot-line.....Lo-Call 1800 29 52 95
NON-PAYE CUSTOMERS - contact your local Revenue office - see following pages.



TELEPHONE NUMBERS

Láithreán Gréasáin agus Seirbhís Ar-Líne na gCoimisinéirí Ioncaim (ROS) - Bíodh www.revenue.ie mar do chéad phointe teagmhála i gcomhair eolais agus seirbhísí ar-líne. Is féidir le custaiméirí gnó leas a bhaint as ROS, ár láithreán idirghníomhach, a chuireann bealach tapa, slán agus costas-éifeachtach ar fáil chun do chuid oibleagáidí ioncaim a chomhlíonadh.

CÁINÍOCÓIRÍ ÍMAT - Déileáiltear le do ghnóthai ÍMAT sa réigiún Ioncaim ina gcónaíonn tú. Féach ar na léarscáileanna thíos, le do thoil, chun d'uimhir réigiúnach Lo-Call 1890 a aimsiú.

AN RÉIGIÚN TEORANN, LÁR-TÍRE AGUS IARTHAIR

Dún na nGall, Liatroim, Sligeach, Maigh Eo, Gaillimh, Ros Comáin, Longfort, Uíbh Fhailí, An Cabhán, Muineachán, An Iarmhí agus Lú

Lo-Call 1890 77 74 25

RÉIGIÚN BHAILE ÁTHA CLIATH

Lo-Call 1890 33 34 25

Cathair agus Contae Bhaile Átha Cliath

RÉIGIÚN AN IARDHEISCIRT

An Clár, Luimneach, Ciarraí agus Corcaigh

Lo-Call 1890 22 24 25

RÉIGIÚN AN OIRTHIR & AN OIRDHEISCIRT

Lo-Call 1890 44 44 25

An Mhí, Cill Dara, Laois, Tiobraid Árann, Port Láirge, Loch Garman, Cill Mhantáin, Cill Chainnigh agus Ceatharlach

AN tARDHBHAILITHEOIR

IOCAÍOCHTAÍ CÁNACH GNÓ & IONCAIM - Chun fiosrú faoi iocaíochtaí cánach gnó & ioncaim ...Lo-Call 1890 20 30 70

ÍMAT FOSTÓIRÍ - Chun fiosrú faoi ÍMAT fostóirí, P35anna agus Sochair ComhchineáilLo-Call 1890 25 45 65

FAOISEAMH CÁNACH AG AN BHFOINSE - Chun fiosrú faoi fhaoiseamh cánach ag an bhfoinse (ar fhaoiseamh morgáiste & árachas liachta) agus Scéimeanna Dreasachta Coigiltis Speisialta (SSIA)Lo-Call 1890 46 36 26

DLEACHT STAMPA - Chun fiosrúithe ginearálta a dhéanamh faoi dhleacht stampaLo-Call 1890 48 25 82

CÁIN AR FHÁLTAIS CHAIPITIÚLA(CAT) - Chun fiosrúithe ginearálta a dhéanamh faoi CATLo-Call 1890 20 11 04

FOIRMEACHA AGUS BILEOGA - Chun aon fhoirm nó bileog ioncaim a iarraidh (24 uaire)Lo-Call 1890 30 67 06

SAORFÓN DRUGAÍ NA GCUSTAM - Má bhíonn aon eolas agat faoi dhrugaí mídhleathacha déan teagmháil faoi rún ar an líneLo-Call 1800 29 52 95

CUSTAIMÉIRÍ NEAMH-ÍMAT - déan teagmháil le d'oifig áitiúil Ioncaim - féach na leathanaigh seo a leanas.



TELEPHONE NUMBERS

Continued from page 37

Revenue Regions

Revenue's Tax and Customs operations are primarily built around clearly-defined Regions, each comprising a county or counties. Every Region in turn is made up of a number of Revenue Districts. These Districts include Customs & Excise stations. PAYE customers have all of their tax and duty affairs dealt with in the District in which they live. Business customers have all of their tax and duty affairs dealt with in the District in which the business is managed and controlled. Company directors are assigned to the same district as the company in which the main directorship is held.

Border Midlands West Region

Customers in Counties Cavan, Donegal, Galway, Leitrim, Longford, Louth, Mayo, Monaghan, Offaly, Roscommon, Sligo & Westmeath.

PAYE Taxpayers living in the Border Midlands West Region - Lo-Call 1890 77 74 25



Note: Details of the District dealing with each county are shown below. Each District deals with services for all taxes and duties (including Capital Acquisitions Tax, Vehicle Registration Tax and Customs and Excise) for customers living in and businesses managed and controlled in its area. In the case of Capital Acquisitions Tax, the donor's address determines where the matter is dealt with. Separate telephone numbers are shown for services provided at one centralised location in the region, i.e. Stamp Duty, VRT Repayments (incl. Disabled Drivers/Passengers) and VIMA.

BMW-REGIONAL OFFICE

(Management and administration of the Region).

Custom House, Flood Street, Galway (091) 53 63 00
e-mail bmwregion@revenue.ie

CAVAN/MONAGHAN DISTRICT

(Counties Cavan and Monaghan)

Government Offices, Millennium Centre,
Dundalk, Co. Louth (042) 93 53 700
e-mail cavanmonaghan@revenue.ie

DONEGAL DISTRICT(County Donegal)

Government Offices, High Road, Letterkenny,
Co. Donegal (074) 91 69 400
e-mail donegal@revenue.ie

GALWAY COUNTY DISTRICT(Galway County excluding City)

Hibernian House, Eyre Square, Galway (091) 53 60 00
e-mail galwaycounty@revenue.ie

GALWAY/ROSCOMMON DISTRICT(Galway City and County Roscommon)

Hibernian House, Eyre Square, Galway (091) 53 60 00
e-mail galwayroscommon@revenue.ie

LEITRIM

See Sligo District

LONGFORD

See Sligo District

LOUTH DISTRICT(County Louth)

Government Offices, Millennium Centre,
Dundalk, Co. Louth (042) 93 53 700
e-mail louth@revenue.ie

MAYO DISTRICT(County Mayo)

Michael Davitt House, Castlebar, Co. Mayo (094) 90 37 000
e-mail mayo@revenue.ie

MONAGHAN

See Cavan Monaghan and separate entry below for Central Repayments Office

OFFALY

See Westmeath Offaly

ROSCOMMON

See Galway Roscommon

SLIGO DISTRICT (Counties Sligo, Leitrim & Longford).

Government Offices, Cranmore Road, Sligo (071) 91 48 600
e-mail sligo@revenue.ie

WESTMEATH/OFFALY DISTRICT(Counties Westmeath and Offaly)

Government Offices, Pearse Street,
Athlone, Co. Westmeath (090) 64 21 800
e-mail westmeathoffaly@revenue.ie

STAMP DUTY OFFICE

Custom House, Flood Street, Galway (091) 53 63 00
e-mail galwaycounty@revenue.ie

CENTRAL REPAYMENTS OFFICE

(Repayments to Drivers/Passengers with disabilities, Diplomats, C&E Repayments)

also VRT APPEALS OFFICE

Coolshannagh, Co. Monaghan (047) 38 010
e-mail cromon@revenue.ie

VIMA

(VIES, Intrastat, Mutual Assistance)

Government Offices, Millennium Centre, Dundalk, Co. Louth 1890 25 10 10
e-mail vimahelp@revenue.ie

CUSTOMS DRUGS CONFIDENTIAL FREEPHONE 1800 29 52 95

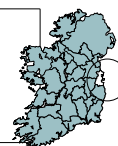


TELEPHONE NUMBERS

Dublin Region

Customers in Dublin City & County

PAYE Taxpayers living in Dublin Lo-Call 1890 33 34 25



CITY CENTRE DISTRICT

(Customers living in and businesses managed and controlled in Dublin postal districts 1 and 2).

9/15 Upper O'Connell Street, Dublin 1 (01) 86 55 000
e-mail dublincitycentrecusserv@revenue.ie

SOUTH CITY DISTRICT

(Customers living in and businesses managed and controlled in Dublin City Council local authority area south of River Liffey but excluding Dublin 2 postal district).

85-93 Lower Mount Street, Dublin 2 1890 236 336
e-mail dublinsouthcity@revenue.ie

NORTH CITY DISTRICT

(Customers living in and businesses managed and controlled in Dublin City Council local authority area north of River Liffey but excluding Dublin 1 postal district).

9/15 Upper O'Connell Street, Dublin 1 (01) 86 55 000
e-mail dublinnorthcity@revenue.ie

SOUTH COUNTY DISTRICT

(Customers living in and businesses managed and controlled in South Dublin County Council local authority area).

Plaza Complex, Belgard Road, Tallaght,
Dublin 24 (01) 64 70 700
e-mail dubsthtcntycusserv@revenue.ie

FINGAL DISTRICT

(Customers living in and businesses managed and controlled in Fingal local authority area).

Block D, Ashtowngate, Navan Road,
Dublin 15 LoCall 1890 236 336

e-mail dublinfingalcusserv@revenue.ie

DUN LAOGHAIRE - RATHDOWN DISTRICT

(Customers living in and businesses managed and controlled in Dun Laoghaire & Rathdown local authority area).

Lansdowne House, Lansdowne Road,
Ballsbridge, Dublin 4 dublindunlrathdowncusserv@revenue.ie

DUBLIN VEHICLE REGISTRATION OFFICES

St. John's House, Tallaght, Dublin 24 (01) 41 49 777

e-mail dubsthtcntycusserv@revenue.ie

Furry Park, Santry, Dublin 9 (01) 85 79 800

e-mail dublinfingalcusserv@revenue.ie

111 Lower George's Street, Dun Laoghaire,

Co. Dublin (01) 20 20 850

e-mail dublindunlrathdowncusserv@revenue.ie

PUBLIC OFFICES

(Enquiries dealt with at public counter only)

Central Revenue Information Office, Cathedral Street, Dublin 1.

Tallaght Revenue Information Office, Plaza Complex, Belgard

Road, Tallaght, Dublin 24.

IRISH CASES

(For customers who wish to have their tax affairs dealt with through the Irish language).

Aonad 7, North City District,

14/15 Upper O'Connell Street, Dublin 1 (01) 86 55 000

e-mail dublinnorthcity@revenue.ie

DUBLIN STAMPING DISTRICT

(Stamp Duty Customer Service & Technical).

New Stamping Building, Dublin Castle, Dublin 2 ... (01) 64 75 000

e-mail dublinstamp@revenue.ie

CAPITAL ACQUISITIONS TAX

(Where the donor's address is in Dublin).

New Stamping Building, Dublin Castle, Dublin 2 ... (01) 64 75 000

e-mail catdr@revenue.ie

DUBLIN PORT & AIRPORT DISTRICT

(Customs Collection, Customs Clearance Imports & Exports in both Dublin Airport and Dublin Port. Receiver of Wreck and Registrar of Shipping).

New Custom House, Promenade Road,

Dublin 3 (01) 87 76 200

e-mail dpadadmin@revenue.ie

DUBLIN ENFORCEMENT DISTRICT

(Enforcement of drugs and fiscal smuggling and other Revenue offences).

New Custom House, Promenade Road,

Dublin 3 (01) 87 76 400

e-mail dubenf@revenue.ie

OTHER DUBLIN REGION REVENUE DISTRICTS

The following Districts deal with the Compliance & Audit of selected cases.

DUBLIN 1 DISTRICT

(Audit and compliance of cases in the construction sector)

Block D, Ashtowngate, Navan Road,

Dublin 15 (01) 82 77 000

e-mail dublin1@revenue.ie

DUBLIN 2 DISTRICT

(Audit and compliance of universities and large non-trading public bodies)

Hammam Buildings, 9/15 Upper O'Connell Street,

Dublin 1 (01) 86 55 000

e-mail dublin2@revenue.ie

DUBLIN 3 DISTRICT

(Audit and compliance of cases in leisure and entertainment, pubs and hotels)

85/93 Lower Mount Street, Dublin 2 1890 236 336

e-mail dublin3@revenue.ie

DUBLIN 4 DISTRICT

(Audit and compliance of wealthy individuals and professionals)

Plaza Complex, Belgard Road, Tallaght,

Dublin 24 1890 236 336

e-mail dublin4@revenue.ie

DUBLIN SPECIAL COMPLIANCE DISTRICT

(Audit and compliance of large infrastructural projects)

85/93 Lower Mount Street, Dublin 2 1890 236 336

e-mail dublinspecomp@revenue.ie

DUBLIN INVESTIGATION DISTRICT

(Investigation and back duty cases).

Block D, Ashtowngate, Navan Road,

Dublin 15 (01) 82 77 000

e-mail dublininvestig@revenue.ie

DUBLIN CAPITAL AUDIT & ACCOUNTS DISTRICT

(Stamp Duty & Capital Acquisitions Tax audit, C&E accounting).

85/93 Lower Mount Street, Dublin 2 1890 236 336

e-mail dublincaudacs@revenue.ie

DUBLIN REGIONAL OFFICE

(Management and administration of the Region).

Apollo House, Tara Street, Dublin 2 (01) 63 30 600

e-mail dublinregoff@revenue.ie

Continued on page 40



TELEPHONE NUMBERS

Continued from page 39

South West Region

Customers in Counties Clare, Cork, Kerry & Limerick.

PAYE Taxpayers living in the South West Region - Lo-Call 1890 22 24 25



CLARE DISTRICT

(Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in county Clare).

River House, Charlottes Quay, Limerick (061) 21 27 00
e-mail claredistrict@revenue.ie

Vehicle Registration Office

Government Offices, Kilrush Road,

Ennis, Co Clare (065) 68 49 000
e-mail vroclare@revenue.ie

CORK EAST DISTRICT

(Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in Cork East including Cork County East, City North & City Centre).

Government Offices, Sullivan's Quay,

Cork (021) 43 25 000
e-mail corkeast@revenue.ie

CORK SOUTH WEST DISTRICT

(Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in Cork South West including Cork County South West & City South and City East).

Government Offices, Sullivan's Quay,

Cork (021) 43 25 000
e-mail corksouthwest@revenue.ie

CORK NORTH WEST DISTRICT

(Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in Cork North West including Cork County North West & City West).

Government Offices, Sullivan's Quay,

Cork (021) 43 25 000
e-mail corknorthwest@revenue.ie

CORK VEHICLE REGISTRATION OFFICES

Government Offices, Sullivan's Quay,

Cork (021) 43 25 000
e-mail vrocork@revenue.ie
Marina House, Bantry, Co. Cork (027) 53 210

REVENUE CUSTOMS OFFICE (CAP UNIT)

Parnell Place, Cork (021) 42 79 261
e-mail capcork@revenue.ie

REVENUE CUSTOMS OFFICES

Tivoli Container Compound, Tivoli, Cork (021) 45 58 034

e-mail tivoli@revenue.ie

25 O'Brien Street, Mallow, Co. Cork (022) 21 287

Marina House, Bantry, Co. Cork (027) 53 210

KERRY DISTRICT

(Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in county Kerry).

Government Offices, Spa Road, Tralee,

Co. Kerry (066) 71 61 000
e-mail kerrydistrict@revenue.ie

Vehicle Registration Office

Government Offices, Spa Road, Tralee,

Co. Kerry (066) 71 61 000
e-mail vro Kerry@revenue.ie

LIMERICK DISTRICT

(Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in county Limerick).

River House, Charlottes Quay, Limerick (061) 21 27 00

e-mail limerickdistrict@revenue.ie

LIMERICK DISTRICT (continued)

Vehicle Registration Office

River House, Charlottes Quay, Limerick (061) 21 27 00

e-mail vrolimk@revenue.ie

Implementation of Import & Export Controls

Foynes, Co Limerick (069) 65 151

Or (069) 65 228

e-mail cefoyne@revenue.ie

SOUTH WEST SPECIAL COMPLIANCE DISTRICT

Special Compliance District Head Office

Government Offices, Sullivan's Quay,

Cork (021) 43 25 000

e-mail swscd@revenue.ie

Enforcement - Customs & Excise Units

Cork - Centrepark House, Centrepark Road,

Cork (021) 43 24 430

Or 24 hour (021) 43 24 444

e-mail scdenforcecork@revenue.ie

Cork - Marina House, Bantry, Co. Cork (027) 53 210

e-mail scdbantry@revenue.ie

Cork - Cork Airport (021) 49 47 170

e-mail scdcorkairport@revenue.ie

Cork - Ringaskiddy, Co. Cork (021) 43 24 444

e-mail scdringaskiddy@revenue.ie

Cork Maritime Unit - Centre Park House,

Centre Park Road, Cork (021) 43 24 419

e-mail scdmaritime@revenue.ie

Limerick - Sarsfield House, Francis Street,

Limerick (061) 48 80 00

e-mail scdlimerick@revenue.ie

Clare - Passenger Terminal, Shannon Airport,

Co. Clare (061) 71 61 13

e-mail scdenforceshann@revenue.ie

Clare - Cargo Terminal, Shannon Airport,

Co. Clare (061) 71 61 00

e-mail scdenforceshann@revenue.ie

Kerry - Government Offices, Spa Road,

Tralee, Co. Kerry (066) 71 61 000

e-mail scdtralee@revenue.ie

CAPITAL ACQUISITIONS TAX

(Where the donor's address is in Counties Cork or Kerry).

Government Offices, Sullivan's Quay, Cork (021) 43 25 000

e-mail swregoffice@revenue.ie

(Where the donor's address is in Counties Clare or Limerick).

River House, Charlottes Quay, Limerick (061) 21 27 00

e-mail limerickdistrict@revenue.ie

REGIONAL OFFICE

(Management and administration of the Region).

Government Offices, Sullivan's Quay,

Cork (021) 43 25 000

e-mail swregoffice@revenue.ie

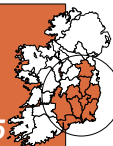


TELEPHONE NUMBERS

East & South East Region

Customers in Counties Carlow, Kildare, Kilkenny, Laois, Meath, Tipperary, Waterford, Wexford, & Wicklow

PAYE Taxpayers living in the East & South East Region Lo-Call 1890 44 44 25



KILDARE MEATH & WICKLOW CUSTOMER SERVICE DISTRICT

(Customer Service for customers living in and businesses managed and controlled in Counties Kildare, Meath & Wicklow. Covers PAYE, Income Tax, Capital Gains Tax, Corporation Tax, Relevant Contracts Tax & Tax Clearance).

Grattan House, Lower Mount Street, Dublin 2 (01) 64 74 000
e-mail kmw@revenue.ie

KILDARE AUDIT & COMPLIANCE DISTRICT

(Audit & Compliance for customers living in and businesses managed and controlled in County Kildare. Includes new business registrations & VAT repayments).

Plaza Complex, Belgard Road, Tallaght, Dublin 24 (01) 64 74 000
e-mail kildare@revenue.ie

Vehicle Registration Office

St. David's House, North Main Street, Naas, Co. Kildare (045) 88 05 08
e-mail vrokildare@revenue.ie

MEATH AUDIT & COMPLIANCE DISTRICT

(Audit & Compliance for customers living in and businesses managed and controlled in County Meath. Includes new business registrations & VAT repayments).

Block D, Ashtowngate, Navan Road, Dublin 15 (01) 82 77 000
e-mail Meath@revenue.ie

Vehicle Registration Office

Commons Road, Navan, Co. Meath (046) 90 75 400
e-mail vromeath@revenue.ie

WICKLOW AUDIT & COMPLIANCE DISTRICT

(Audit & Compliance for customers living in and businesses managed and controlled in County Wicklow. Includes new business registrations & VAT repayments).

4 Claremont Road, Sandymount, Dublin 4 (01) 63 16 500
e-mail wicklow@revenue.ie

Implementation of import and export controls

Tyrrell Building, North Quay, Arklow, Co. Wicklow (0402) 20 450

e-mail arklow@revenue.ie

Harbour Office, North Quay, Wicklow (0404) 67 222
e-mail wicklowport@revenue.ie

Vehicle Registration Office

Government Offices, The Murrough, Wicklow (0404) 60 200
e-mail vrowickw@revenue.ie

KILKENNY DISTRICT (INCLUDES CARLOW & LAOIS)

(Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in Counties Kilkenny [except South Kilkenny], Carlow & Laois).

Government Offices, Hebron Road, Kilkenny (056) 77 60 700

e-mail kilkenny@revenue.ie

Vehicle Registration Offices

Government Offices, Hebron Road, Kilkenny (056) 77 60 700

e-mail vrokilken@revenue.ie

6/8 Staplestown Road, Carlow (059) 91 76 950

e-mail vrocarlow@revenue.ie

Government Offices, Abbyleix Road, Portlaoise, Co. Laois (0502) 60 581
e-mail vrolaois@revenue.ie

TIPPERARY DISTRICT

(Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in County Tipperary - excluding the area around Clonmel).

Government Offices, Stradavoher, Thurles, Co. Tipperary (0504) 28 700

e-mail thurles@revenue.ie

ACC Building, Liberty Square, Thurles, Co. Tipperary (0504) 22 009

Vehicle Registration Office

Government Offices, St. Conlon's Road, Nenagh, Co. Tipperary (067) 63 400

e-mail vronenah@revenue.ie

WATERFORD DISTRICT

(Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in County Waterford, South Tipperary Clonmel area and South Kilkenny. Functions include Regional Excise Licence Office, Regional C&E Accounts Office, Registry of Shipping & Superintendent of Mercantile Marine).

Government Offices, The Glen, Waterford (051) 86 21 00
e-mail waterford@revenue.ie

Implementation of Import & Export Controls

Belview Terminal, Waterford (051) 83 20 90

e-mail belview@revenue.ie

Frank Cassin Wharf, Ferrybank, Waterford (051) 85 16 82

Stafford's Wharf, New Ross, Co. Wexford (051) 42 60 20

e-mail newross@revenue.ie

Vehicle Registration Offices

Government Offices, The Glen, Waterford (051) 86 21 00

e-mail vrowford@revenue.ie

Civic Offices, Dungarvan, Co. Waterford (058) 48 154

e-mail vrodungarvan@revenue.ie

Harbour House, The Quay, Clonmel, Co. Tipperary (052) 70 270

e-mail vroclonmel@revenue.ie

WEXFORD DISTRICT

(Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in County Wexford. Functions include Registry of Shipping & Superintendent of Mercantile Marine).

Government Offices, Anne Street, Wexford (053) 49 300

e-mail wexford@revenue.ie

Implementation of Import & Export Controls

Rosslare Harbour, Co. Wexford (053) 61 310

e-mail rosclare@revenue.ie

Vehicle Registration Office

Government Offices, Anne Street, Wexford (053) 49 300

e-mail vrowxford@revenue.ie

CENTRAL VEHICLE OFFICE

(Maintenance of the Vehicle Registration Tax system & Vehicle Authorisation Office).
Devereux Building, Rosslare Harbour, Co. Wexford (053) 61 200

e-mail cvoffice@revenue.ie

or reservereg@revenue.ie

CAPITAL ACQUISITIONS TAX

(Where the donor's address is in any of the counties: Carlow, Kildare, Kilkenny, Laois, Meath, Tipperary, Waterford, Wexford, Wicklow).

St. John's House, High Street, Tallaght, Dublin 24 . (01) 41 49 791

To (01) 41 49 797

e-mail catser@revenue.ie

Continued on page 42



TELEPHONE NUMBERS

Continued from page 41

East & South East Region (continued)

REGIONAL OFFICE

(Management and administration of the Region).

Government Offices, The Glen, Waterford (051) 86 21 00
e-mail eseregionaloffice@revenue.ie

SPECIAL COMPLIANCE DISTRICT

Central Unit

Government Offices, The Glen, Waterford (051) 86 21 00
e-mail scdeseregion@revenue.ie

District Units Special Investigations

Wexford Unit - Government Offices, Anne Street,
Wexford (053) 49 300

SPECIAL COMPLIANCE DISTRICT (continued)

Kilkenny Unit - Government Offices,
Hebron Road, Kilkenny (056) 77 60 842
Tipperary Unit - Government Offices, Stradavoher,
Thurles, Co. Tipperary (0504) 28 711
Kildare, Meath & Wicklow Unit - Plaza Complex,
Belgard Road, Tallaght, Dublin 24 (01) 64 74 000
Waterford Unit - Government Offices, The Glen,
Waterford (051) 86 21 00
Enforcement Units
(Enforcement of Customs & Excise, general smuggling prevention,
combat drugs trafficking).
Government Offices, The Glen, Waterford (051) 85 30 25
e-mail drugswatchwaterford@revenue.ie
Rosslare Harbour, Co. Wexford (053) 61 320
e-mail drugswatchrosslare@revenue.ie

Collector-General's Division

**Tax Payment Queries (Business and Self Employed) - Dividend Withholding Tax -
Charities and Sports Bodies - Tax Relief at Source (Mortgage Interest/Medical Insurance) - SSIA's -
Repayment of Tax to Non-Residents**

TAX PAYMENTS, DEBT MANAGEMENT,

Collector General,
Sarsfield House, Limerick LoCall 1890 20 30 70
Callers outside Ireland + 353 61 48 80 00
e-mail cg@revenue.ie

DIRECT DEBIT, INSOLVENCY, ROS

Apollo House, Tara Street, Dublin 2 (01) 63 30 600
e-mail cg@revenue.ie

TAX RELIEF AT SOURCE FOR MORTGAGE INTEREST AND MEDICAL INSURANCE;

SPECIAL SAVINGS INCENTIVE ACCOUNTS (SSIA).

Collector General, Sarsfield House,
Limerick 1890 46 36 26
e-mail trsadmin@revenue.ie

DIVIDENDS WITHHOLDING TAX

Collector General, Nenagh, Co. Tipperary LoCall 1890 66 63 33
International Callers + 353 67 63 400
e-mail infodwt@revenue.ie

P 35 EMPLOYER'S & BIK HELPLINE

Collector General, Nenagh, Co. Tipperary LoCall 1890 25 45 65
Callers outside Ireland + 353 67 63 400
e-mail employerhelp@revenue.ie

CHARITIES AND SPORTS BODIES - TAX EXEMPTIONS

Collector General, Nenagh, Co. Tipperary LoCall 1890 66 63 33
Callers outside Ireland + 353 67 63 400
e-mail charities@revenue.ie

INTERNATIONAL CLAIMS PROCEDURES RELATING TO REFUNDS FOR NON-RESIDENTS.

Collector General, Government Offices,
Nenagh, Co. Tipperary LoCall 1890 66 63 33
Callers outside Ireland + 353 67 63 400
e-mail intlclaims@revenue.ie

EMPLOYERS P35 RETURNS/OVERPAYMENTS

Collector General, Nenagh, Co. Tipperary LoCall 1890 66 63 33
International Callers + 353 67 63 400
e-mail p35@revenue.ie

Investigations and Prosecutions Division

ADMINISTRATION UNIT

Block D, Ashtowngate, Dublin 15 (01) 82 77 500

ANSBACHER REVIEW TEAM

5th Floor, Lansdowne House, Dublin 4 (01) 63 29 400

CAROUSEL FRAUD TEAM INTELLIGENCE

Block D, Ashtowngate, Dublin 15 (01) 82 77 519

CENTRAL INTELLIGENCE UNIT

Block D, Ashtowngate, Dublin 15 (01) 82 77 500

CRIMINAL INVESTIGATION CASE SUPPORT & RESEARCH

Block D, Ashtowngate, Dublin 15 (01) 82 77 500

The following Units are all located in Aras Ailigh,
Bridgend, Co. Donegal

- Anti-Fraud Prosecutions Unit (074) 93 68 833
e-mail C&Eantifraud@revenue.ie

- Anti-Fraud Seizures Unit (074) 93 68 839
e-mail C&Eantifraud@revenue.ie

- Excise Licence Prosecution Unit (074) 93 68 813
e-mail excisepros@revenue.ie

- Marked Mineral Oil Prosecution Unit (074) 93 68 825
e-mail mgobridgend@revenue.ie

- VRT Prosecution Unit (074) 93 68 803
e-mail vrodoneg@revenue.ie

CRIMINAL INVESTIGATIONS (TAX)

Block D, Ashtowngate, Dublin 15 (01) 82 77 500
e-mail lliston@revenue.ie

CRIMINAL INVESTIGATIONS (CUSTOMS)

Block D, Ashtowngate, Dublin 15 (01) 82 77 576
e-mail ceib@revenue.ie

CUSTOMS LIAISON & JOINT OPERATIONS DRUGS LAW ENFORCEMENT

Block D, Ashtowngate, Dublin 15 (01) 82 77 697
e-mail antidrugs@revenue.ie

INVESTIGATIONS CO-ORDINATION UNIT

Block D, Ashtowngate, Dublin 15 (01) 82 77 500

INVESTIGATION LIAISON & POLICY DEVELOPMENT

4th Floor, Setanta Centre, Nassau Street, Dublin 2 (01) 64 70 700

6th Floor, Lansdowne House, Dublin 4 (01) 63 29 400

INVESTIGATIONS OPERATIONS

Block D, Ashtowngate, Dublin 15 (01) 82 77 500

OFFSHORE ASSETS GROUP

Block D, Ashtowngate, Dublin 15 (01) 82 77 500

PROJECT DEVELOPMENT

4th Floor, Setanta Centre, Nassau Street, Dublin 2 (01) 64 70 901

6th Floor, Lansdowne House, Dublin 4 (01) 63 29 400

e-mail cartagh@revenue.ie

SUSPICIOUS TRANSACTIONS

Block D, Ashtowngate, Dublin 15 (01) 82 77 500

TRIBUNALS GROUP

6th Floor, Hammam Buildings, O'Connell Street,
Dublin 1 (01) 86 55 216

6th Floor, Lansdowne House, Dublin 4 (01) 63 16 700

BOGUS NON-RESIDENT ACCOUNTS

4th Floor, Clanwilliam Court, Lower Mount Street,
Dublin 2 (01) 64 74 000

e-mail utp@revenue.ie



TELEPHONE NUMBERS

Accountant General's Branch

VAT REFUNDS TO REGISTERED PERSONS

Government Offices, Kilrush Road, Ennis,
Co. Clare..... LoCall 1890 20 20 33
Or (065) 68 49 000
e-mail regvat@revenue.ie

VAT REFUNDS TO UNREGISTERED PERSONS (CERTAIN IRISH CLAIMANTS)

Government Offices, Kilrush Road, Ennis,
Co. Clare LoCall 1890 20 20 33
Or (065) 68 49 000
e-mail unregvat@revenue.ie

VAT REFUNDS TO UNREGISTERED PERSONS (FOREIGN TRADERS)

Government Offices, Kilrush Road, Ennis,
Co. Clare + 353 65 68 49 000
e-mail unregvat@revenue.ie

ACCOUNTANT GENERAL'S BRANCH (GENERAL QUERIES)

Government Offices, Kilrush Road, Ennis,
Co. Clare..... LoCall 1890 20 20 33
Or (065) 68 49 000

Board, Administration & National Divisions

CHAIRMAN AND COMMISSIONERS

Dublin Castle, Dublin 2..... (01) 64 75 000

PRESS AND PUBLIC RELATIONS

Dublin Castle, Dublin 2..... (01) 67 94 792
Or (01) 70 24 113

FREEDOM OF INFORMATION UNIT

Cross Block, Dublin Castle, Dublin 2..... (01) 70 20 850
e-mail foi@revenue.ie

DATA CONTROLLER

Cross Block, Dublin Castle, Dublin 2..... (01) 70 20 850

CUSTOMS DIVISION

*Divisional administration, AEP Bureau, CAP Branch,
Customs Strategy & Procedures, International Customs.*
Castle House, South Great George's Street,
Dublin 2 (01) 64 75 000
*Appeals, Economic Procedures, Mutual Assistance, Prohibitions &
Restrictions, Tariff, Transit.*
Government Offices, Nenagh, Co. Tipperary 1890 66 63 33
Callers outside Ireland + 353 67 33 533

DIRECT TAXES INTERPRETATION & INTERNATIONAL DIVISION

*Including Artist's Exemption, Business Expansion Scheme, Film
Relief, PSWT Accountable Persons, Seed Capital Scheme and
Significant Buildings Relief.*
Dublin Castle, Dublin 2..... (01) 64 75 000

DIRECT TAXES POLICY & LEGISLATION DIVISION

Dublin Castle, Dublin 2..... (01) 64 75 000

INDIRECT TAXES DIVISION

Dublin Castle, Dublin 2 (01) 64 75 000

HUMAN RESOURCES DIVISION

Dublin Castle, Dublin 2..... (01) 64 75 000
e-mail hrdpersonnelgroup@revenue.ie
or training@revenue.ie

INFORMATION, COMMUNICATIONS TECHNOLOGY & e-BUSINESS DIVISION

Castle House, South Great George's Street, Dublin 2 &
St. Johns Road, Dublin 8..... (01) 64 75 000

LARGE CASES DIVISION

Setanta Centre, Nassau Street, Dublin 2..... (01) 64 70 710
e-mail largecasesdiv@revenue.ie

OPERATIONS POLICY & EVALUATION DIVISION

Ardilaun House, St. Stephen's Green, D 2..... (01) 64 75 000

STRATEGIC PLANNING DIVISION

Dublin Castle, Dublin 2..... (01) 64 75 000

REVENUE SOLICITOR

Dolphin House, Essex St, Dublin 2 (01) 64 75 000

National Services

CAPITAL ACQUISITIONS TAX

*Taxpayer Information Unit - General CAT queries nationwide,
form requisitions.*

New Stamping Building, Dublin Castle,
Dublin 2 LoCall 1890 20 11 04
e-mail captax@revenue.ie

CAPITAL TAXES

Stamp Duty and Capital Acquisitions Tax Technical Units
New Stamping Building, Dublin Castle
Dublin 2 (01) 64 75 000
e-mail captax@revenue.ie

COMPANIES CAPITAL DUTY

New Stamping Building, Dublin Castle, Dublin 2 ... (01) 64 75 000

ENVIRONMENTAL LEVY (PLASTIC BAGS)

Collector General's Division, Sarsfield House,
Francis Street, Limerick LoCall 1890 20 30 70

FINANCIAL SERVICES - PENSIONS

Tax approval of occupational pension schemes.
Shelbourne House, Ballsbridge, Dublin 4 (01) 63 18 920
e-mail lcdretirebens@revenue.ie

FUEL REFUNDS DISABLED DRIVERS

Central Repayment Office, Coolshannagh,
Co. Monaghan LoCall 1890 60 60 61
e-mail cromon@revenue.ie

RESIDENTIAL PROPERTY TAX

85/93 Lower Mount Street, Dublin 2 1890 236 336

REVENUE ON-LINE SERVICE (ROS)

Trident House, Blackrock, Co. Dublin LoCall 1890 20 11 06

STAMP DUTY OFFICES

New Stamping Building, Dublin Castle,
Dublin 2 LoCall 1890 48 25 82
e-mail captax@revenue.ie
Government Offices, Sullivan's Quay, Cork (021) 43 25 000
e-mail corknorthwest@revenue.ie
Stamp Office, Custom House, Galway (091) 53 63 00
e-mail galwaycounty@revenue.ie

VIMA

(VIES, Intrastat, Mutual Assistance)

Government Offices, Millennium Centre,
Dundalk, Co. Louth LoCall 1890 25 10 10
e-mail vimahelp@revenue.ie