



# TAX BRIEFING Supplement

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

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## ELECTRONIC FACILITIES PROVIDED BY REVENUE

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- Calculate their tax,
- Claim repayments,
- Conduct their business electronically.

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  - Statements of Practice
  - Technical guidelines
  - Revenue Law

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- Age Tax Credit
- Domestic Refuse Charges
- Trade Union Subscription
- Mortgage Interest Relief at Source

Electronic Services to order PAYE Forms/Leaflets

Electronic Services to calculate VRT On Motor Vehicles

Electronic Services to apply for Tax Clearance

### Revenue eBrief

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## TAX CREDITS, RATES & EXEMPTIONS

### Income Tax

The following chart gives details of the main tax credits for 2004 and 2005.

Personal Tax Credits	Tax Year 2004	Tax Year 2005
	€	€
<b>Single Person's Tax Credit</b>	1,520	1,580
<b>Married Person's Tax Credit</b>	3,040	3,160
<b>Widowed Person's Tax Credit</b>		
qualifying for One-Parent Family Tax Credit	1,520	1,580
without dependent children	1,820	1,980
in year of bereavement	3,040	3,160
<b>One-Parent Family Tax Credit</b> (with qualifying dependent children) Widowed, Deserted, Separated or Unmarried	1,520	1,580
<b>Widowed Parent</b>		
Bereaved in 2004	-	2,800
Bereaved in 2003	2,600	2,300
Bereaved in 2002	2,100	1,800
Bereaved in 2001	1,600	1,300
Bereaved in 2000/2001	1,100	800
Bereaved in 1999/2000	600	-
<b>Home Carer's Tax Credit (Max)</b>	770	770
<b>PAYE Tax Credit</b>	1,040	1,270
<b>Age Tax Credit</b>		
(a) Single/Widowed	205	205
(b) Married	410	410
<b>Incapacitated Child Tax Credit</b>	500	1,000
<b>Dependent Relative Tax Credit</b> (See Note 1)	60	60
<b>Blind Person's Tax Credit</b>		
One spouse blind	800	1,000
Both spouses blind	1,600	2,000
<b>Additional Allowance for a Guide Dog</b> (See Note 2)	825	825
<b>Incapacitated Person -</b> Allowance for Employing a Carer (See Note 2)	30,000 max	30,000 max
<b>Note 1:</b>		
	<b>Tax Year 2004</b>	<b>Tax Year 2005</b>
	€	€
The relative's income limits are:	*10,372	*10,997
If the relative's income exceeds the relevant limit <b>no tax credit is due.</b>		
<b>Note 2:</b>	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. You can apply online for Tax relief at source at [www.revenue.ie/trs/details.jsp](http://www.revenue.ie/trs/details.jsp)

#### 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 2004 and 2005 subject to the following upper limits:

Tax Year 2004 & 2005	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 2004	Tax Year 2005
	€	€
<b>Single/Widowed</b> without dependent children	28,000 @ 20% Balance @ 42%	29,400 @ 20% Balance @ 42%
<b>Single/Widowed</b> Qualifying for One-Parent Family tax credit	32,000 @ 20% Balance @ 42%	33,400 @ 20% Balance @ 42%
<b>Married Couple</b> (one spouse with income)	37,000 @ 20% Balance @ 42%	38,400 @ 20% Balance @ 42%
<b>Married Couple</b> (both spouses with income)	37,000 @ 20% (with an increase of 19,000 max.) Balance @ 42%	38,400 @ 20% (with an increase of 20,400 max.) Balance @ 42%

**Note:** The increase in the standard rate tax band is restricted to the lower of €19,000 in 2004 / €20,400 in 2005 or the amount of the income of the spouse with the lower income. The increase is not transferable between spouses.

### Exemption Limits

	Tax Year 2004	Tax Year 2005
	€	€
<b>Single/Widowed</b> under 65 65 years or over	5,210 15,500	5,210 16,500
<b>Married</b> under 65 65 years or over	10,420 31,000	10,420 33,000
<b>Additional for Dependent Children</b> 1st and 2nd child (each) Each subsequent child	575 830	575 830
Marginal Relief Tax Rate	40%	40%

### PRSI & Health Contributions

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

	Employee's Income chargeable as below:	Total	Employer's Rate
<b>Tax Year 2004</b>	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%
<b>Tax Year 2005</b>	Income up to €44,180 to PRSI @ 4% plus a Health Contribution @ 2%	6%	10.75%
	Income over €44,180 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 in 2004 and €400 or less per week in 2005 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) are also exempt from this contribution.

#### Class S (Self-Employed)

	Class S (Self-Employed)	Total
<b>Tax Year 2004</b>	3% PRSI and 2% Health Contribution on <b>all income</b>	5%
<b>Tax Year 2005</b>	3% PRSI and 2% Health Contribution on <b>all income</b>	5%

Self employed persons are exempt from Health Contribution of 2% where the annual income is €18,512 or less in 2004 and €20,800 or less in 2005.

The minimum annual PRSI contribution is €253.



## Stamp Duty Rates

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

#### Residential Property - Rates of Stamp Duty

The stamp duty rates payable by first time buyers, who are owner occupiers of second hand residential property up to €635,000, have been reduced. The revised stamp duty rates, which will apply to **instruments executed on or after 2 December 2004**, are set out below.

Aggregate Consideration	First Time Buyer Rate	Full Rate
Less than €127,000	Exempt	Exempt
€127,001 - €190,500	Exempt	3%
€190,501 - €254,000	Exempt	4%
€254,001 - €317,500	Exempt	5%
€317,501 - €381,000	3%	6%
€381,001 - €635,000	6%	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	Exempt
· exceeds €254,000	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	Exempt
· exceeds €254,000	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.





## Stamp Duty Rates (continued)

- New Houses - owner occupier - subject to clawback
  - under 125 sq.m. - Floor Area Compliance Certificate (replaced Floor Area Certificate w.e.f. 1 April 2004) - Exempt
  - over 125 sq.m. - floor area certified by qualified architect, engineer or surveyor (w.e.f. 1 July 2004) - duty is charged on site value or one quarter of total value of house including site, whichever is the greater.
- 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
- Exchange of Farm Land
- The Finance Act 2005 introduced a new relief from Stamp Duty is to be introduced for exchanges of farm land between two farmers for the purposes of consolidating each farmer's holding. Under the relief, the stamp duty charge will be based on an amount equal to the difference in the values of the lands exchanged, which must be payable in cash. The relief will apply to instruments executed on or after 1 July 2005 and before 30 June 2007.
- 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.

## Residential Property Tax

### Certificate of Clearance

Residential Property Tax was abolished with effect from 5 April 1997. However, the tax clearance arrangements in the case of sales of houses above a specified value threshold have been maintained. The value threshold which relates exclusively to the tax clearance procedure, is €1,000,000 in 2005 and applies to house sale contracts executed on or after 5 April 2003.

## 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		
	2004	2005
Standard Rate	21%	21%
Reduced Rates	13.5%, 4.4%, 0%	13.5%, 4.8%, 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.



## Capital Gains Tax

CGT Rates	
Ordinary Rate Applies to all land, including development land	20%
Certain Foreign Life Assurance Policies and units in certain offshore funds	40%
Individual Exemption	
€1,270 per annum from 1 January 2002	
CGT Multipliers	
The capital gains tax multipliers are shown on page 29	

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

## Corporation Tax

<b>Standard Rate</b> From 1/1/2003 (Trading Income*)	12.5%
<b>Higher Rate</b> From 1/1/2000 (Non Trading Income**)	25%
<p>* Profits from dealing in land which has been fully developed are liable at <b>20%</b></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>	
<b>Sale of Residential Land</b> From 1/1/2000	20%
<b>Manufacturing Rate</b> 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.	
<b>Qualifying Shipping Trade</b> From 1/1/2001	12.5%
<b>Tonnage Tax</b> 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	1.040
1991	1.076
1992	1.109
1993	1.145
1994	1.160
(To be applied to the threshold amount)	
1994	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
2005	1.225
(To be applied to the group threshold)	

### Indexed Thresholds Capital Acquisitions Tax 2005

#### Gift and Inheritance Tax

For the purpose of Gift and Inheritance Tax, the relationship between the person who provided the gift or inheritance (i.e. the Disposer) and the person who received the gift or inheritance (i.e. the beneficiary), determines the maximum tax free threshold - known as the "group threshold". Three Group thresholds were introduced on 1 December 1999 in respect of gifts and inheritances taken between 1 December 1999 and 31 December 2000. The Group thresholds are indexed by reference to the Consumer Price Index and the indexation factor for 2005 (1 January 2004 to 31 December 2004 inclusive) is 1.225.

(Continued on page 8)



## Capital Acquisitions Tax

(Continued from page 7)

The indexed Group thresholds for 2003, 2004 and 2005 are set out in the table below.

Class	Relationship to Disposer	Group Threshold		
		2003 (after Indexation)	2004 (after Indexation)	2005 (after Indexation)
A	Son/ daughter	€441,198	€456,438	€466,725
B	Parent*/Brother/Sister Niece/Nephew/ Grandchild	€44,120	€45,644	€46,673
C	Relations other than Group A or B	€22,060	€22,822	€23,336

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

Further information may be obtained from:

Capital Taxes Division,  
Taxpayer Information Service,

Telephone: LoCall 1890 20 11 04

## Vehicle Registration Tax

### Rates of VRT from 1 January 2003

<b>Cars</b> Up to 1400cc 1401cc - 1900cc over 1900cc	22.5% of OMSP 25% of OMSP 30% of OMSP	Subject to a minimum tax of €315
<b>Small Vans</b> and some jeeps	13.3% of OMSP	
<b>Motor Cycles</b> New	€2 per cc up to 350cc and €1 per cc thereafter	Subject to a minimum tax of €125
Used	€2 per cc up to 350cc and €1 per cc thereafter less a deduction for age	
<b>Other Vehicles</b> e.g. Tractors, Large Vans, Lorries, etc.	A Flat Rate of €50	

OMSP = Open Market Selling Price

## Excise Duties

GOODS	RATES
<b>Spirits</b>	€39.25 per litre of alcohol in the spirits
<b>Beer</b> Exceeding 1.2% volume	€19.87 per hectolitre per cent of alcohol in the beer
Other beer	Nil
<b>Wine</b> Still and sparkling, not exceeding 5.5% volume	€90.98 per hectolitre
Still, exceeding 5.5% volume but not exceeding 15% volume	€273.00 per hectolitre
Still, exceeding 15% volume	€396.12 per hectolitre
Sparkling, exceeding 5.5% volume	€546.01 per hectolitre
<b>Cider and Perry</b> Still and sparkling, not exceeding 6.0% volume	€83.25 per hectolitre
Still and sparkling, exceeding 6.0% volume but not exceeding 8.5% volume	€192.47 per hectolitre
Still, exceeding 8.5% volume	€273.00 per hectolitre
Sparkling, exceeding 8.5% volume	€546.01 per hectolitre
<b>Other than Cider and Perry</b> Still and sparkling, not exceeding 5.5% volume	€90.98 per hectolitre
Still, exceeding 5.5% volume	€273.00 per hectolitre
Sparkling, exceeding 5.5% volume	€546.01 per hectolitre
<b>Intermediate Beverages</b> Still, not exceeding 15% volume	€273.00 per hectolitre
Still, exceeding 15% volume	€396.12 per hectolitre
Sparkling	€546.01 per hectolitre

Mineral Oils	
Description of Product	Rate of Duty
	€
<b>Light Oil:</b> Leaded petrol	553.04 per 1,000 litres
Unleaded petrol	442.68 per 1,000 litres
Super unleaded petrol	547.79 per 1,000 litres
Aviation gasoline	276.52 per 1,000 litres
<b>Heavy Oil:</b> Used as a propellant with max sulphur content of 50mg per kg	368.05 per 1,000 litres
Other heavy oil used as a propellant	420.44 per 1,000 litres
Kerosene used other than as a propellant	31.74 per 1,000 litres
Fuel oil	14.78 per 1,000 litres
Other heavy oil (marked gas oil)	47.36 per 1,000 litres
<b>Liquefied Petroleum Gas:</b> Used as a propellant	63.59 per 1,000 litres
Other liquefied petroleum gas	20.86 per 1,000 litres
<b>Substitute Fuel:</b> Used as a propellant	368.05 per 1,000 litres
Other substitute fuel	47.36 per 1,000 litres





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IT	3	What to do about Tax when you Separate	October 2003
IT	6	Medical Expenses Relief	June 2005
CG	11	Medical Insurance - Tax Relief at Source	April 2001
IT	7	Covenants to Individuals	March 2004
IT	8	Tax Exemption & Marginal Relief	February 2005
IT	9	One Parent Family Tax Credit	April 2004
IT	10	Guide to Self-Assessment for the Self-Employed	November 2003
IT	11	Employees Guide to PAYE	October 2004
IT	12	People with Disabilities & Income Tax	May 2004
IT	13	Personal Injury Compensation Payments	March 2004
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)	February 2005
IT	17	Special Savings Accounts and other Special Investment Products	July 1998
IT	18	Incapacitated Child Tax Credit	April 2004
IT	19	Professional Services Withholding Tax (PSWT)	June 2004
IT	20	Taxation of Benefits from Employments	October 2002
IT	20A	PAYE/PRSI on Benefits from Employment	January 2004
IT	21	Lump Sum Payments on Redundancy/Retirement	March 2004
IT	22	Taxation of Disability and Short-Term Occupational Injury Benefits	May 2004
IT	23	Main Features of Income Tax & Self Assessment	August 2004
IT	24	Taxation of Unemployment Benefit	June 2004
IT	26	Urban Renewal Relief	March 1996
IT	26A	Integrated Area Urban Renewal Scheme	September 2001
IT	27	Tax Relief on Service Charges	May 2004
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
HET	1	Relief for Donations of Heritage Items	June 2004
IT	31	Tax Relief for Tuition Fees	August 2004
IT	35	Blind Persons Tax Credits & Reliefs - large print	April 2004
IT	45	Tax Credits for Over 65's	May 2004
IT	46	Dependent Relative Tax Credit	March 2004
IT	47	Employed Person Taking Care of an Incapacitated Individual	August 2004
IT	48	Starting in Business - A Revenue Guide	June 2005
IT	49	VAT for Small Business - A Revenue Guide	June 2003
IT	50	PAYE / PRSI for Small Employers - A Revenue Guide	February 2005
IT	51	Employees' Motoring Expenses	March 2004
IT	52	Taxation Treatment of Finance Leases	August 2004
IT	53	Domestic Employer Scheme	September 1999
IT	54	Employees' Subsistence Expenses	April 2005
IT	55	The Business Expansion Scheme: Relief for Investment in Corporate Trades	May 2005
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	April 2005
IT	58	Revenue Job Assist - Information for Employees	May 2004
IT	59	Revenue Job Assist - Information for Employers	May 2004
IT	61	A Revenue Guide to Professional Services	
		Withholding Tax (PSWT) for Accountable Persons and Specified Persons	July 2004
IT	62	A Guide to Profit Sharing Schemes	December 2001
IT	65	Rural Renewal Scheme	August 1999
IT	66	Home Carer's Tax Credit	March 2004
IT	67	First Job - A Guide for First Time Entrants to the PAYE Tax System	February 2005
IT	69	E-Working & Tax	May 2004
IT	70	A Revenue Guide to Rental Income	August 2004
IT	71	Exemption from Income Tax in respect of certain payments made by employers to employees arising from claims made under Employment Law	August 2005
		Code of Practice for determining Employment or Self-Employment status of Individuals	
		Employed or Self-Employed - A Guide for Tax and Social Insurance	May 2002
		Code of Practice for Revenue Auditors	July 2004
		Code of Practice for Revenue Auditors	September 2002
		Employer's Guide to PAYE	July 2004
		Principles of Quality Customer Service	October 2003
		Pay and File and the 2003 Income Tax Return	July 2000
		Employer's Guide to operating PAYE and PRSI for certain benefits	July 2003
		Guide to Personal Retirement Savings Accounts	October 2004
		Guide to Living over the Shop Scheme	March 2003
		Making a Qualifying Disclosure of an Offshore Related Tax Default to Revenue	January 2003



## REVENUE INFORMATION LEAFLETS & GUIDES

Reference		Title	Latest Issue Date
<b>Capital Gains Tax</b>			
CGT	1	Guide to Capital Gains Tax	September 2004
CGT	2	Capital Gains Tax: A summary of the main features	March 2005
CGT	3	Roll-over Relief for Individuals on disposal of certain Shares	Nov 1996 - Re-issued 2003
<b>Artists Exemption</b>			
		Artists Exemption - Information Booklet	March 1999
<b>Capital Taxes</b>			
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	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
<b>Charities</b>			
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	March 2004
CHY	10	VAT in the case of Charities	June 1999
<b>Corporation Tax</b>			
IT	16	Third Party Returns (Automatic Return of Certain Information)	February 2005
IT	61	A Revenue Guide to Professional Services	July 2004
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
B	5	Guide to completion of form B5 - Payment of Companies Capital Duty	August 2004
<b>Games &amp; Sports Bodies</b>			
GS	1	Relief from Income Tax and Corporation Tax for certain Sporting Bodies Tax Relief for Donations to Certain Sports Bodies	April 2001 June 2002
<b>Collector-General</b>			
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
<b>Dividend Withholding Tax</b>			
DWT	INFO 1	Dividend Withholding Tax - Information Leaflet Refunds of Dividend Withholding Tax Dividend Withholding Tax - A guide to the Submission of Returns in Electronic Form Qualifying Intermediary Annual Return of Dividend Withholding Tax Information - a guide to the submission of Q.I Returns	August 2001 July 2001 May 1999  May 2001



## REVENUE INFORMATION LEAFLETS & GUIDES

Reference		Title	Latest Issue Date
<b>Customs &amp; Excise</b>			
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	I (Rev2)	Binding Tariff Information (BTI)	July 2004
	CAPDTI	Common Agriculture Policy (CAP) DTI - Trader Guide & Supplement	July 2004
PN	83	Temporary Importation of Commercial Samples	November 2004
PN	567	Importation for Display or Use at Exhibitions, Fairs, Meetings or similar events	November 2004
PN	1008	Temporary Importation of Professional Equipment	November 2004
PN	1095	Importation of Publicity Material	November 2004
PN	1179	Relief from Customs Duty and VAT on Gift Consignments and Consignments of Negligible Value Imported from outside the EU	April 2005
PN	1187	Transit (including TIR) and Status	July 2001
PN	1193	European Community Regulations on Customs Warehouses	November 2004
PN	1774	Importation from non-EU countries without payment of Customs Duties of Household Effects to furnish a secondary Residence in the State	April 2005
PN	1775	Transfer of Business Activities - Relief from Import Charges and Vehicle Registration Tax	November 2004
PN	1795	Temporary Importation of Pleasure Boats and Private Aircraft	November 2004
PN	1840	Temporary Importation of Educational and Scientific Equipment for Research or Teaching	November 2004
PN	1841	Temporary Importation of Medical, Surgical and Laboratory Equipment	April 2005
PN	1842	Temporary Importation of Sound, Image or Data Carrying Media, Publicity Material	April 2005
PN	1843	Temporary Importation of Goods for use in production for Export: Temporary Importation of Replacement Means of Production	April 2005
PN	1844	Temporary Importation of certain Goods for possible sale	April 2005
PN	1874	A Guide to Customs Audit	June 2004
PN	1875	Relief from import charges when Transferring Residence from outside the EU	April 2005
PN	1877	Excise: Tax Warehouse and Duty Suspension	November 1998
PN	1877T	Excise: Tobacco Products and Tobacco Manufactories. <i>Supplement to Notice 1877</i>	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	May 2005
		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	
		A Guide for traders on new procedures effective from 24 January 2005 for the export of Dual-Use items	January 2005
		Simplified Procedures for the issue of Origin Documentation	
PN	1882	Supplier's Declarations: Information for Traders	March 2002
	1886	Ordering Goods over the Internet or from Mail Order Catalogues	November 2004
	1887	Alcohol Products Tax	June 2004
		Alcohol Products Tax	June 2004
		Inward Processing - Guidelines for Traders	November 2004
		Outward Processing - Guidelines for Traders	November 2004
		Processing under Customs Control - Guidelines for Traders	November 2004
		AEP - A Guide to Methods of Payment for VRT Traders	July 2000
		AEP Deferred Payment Information Booklet	July 2000
		Customs & Excise AEP Trader Guide	February 2004
		Customs & Excise Tariff of Ireland	January 2005
		Schedule of Customs Duties	
<b>Residential Property Tax</b>			
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
<b>Professional Services Withholding Tax (PSWT)</b>			
IT	19	Professional Services Withholding Tax (PSWT)	June 2004
IT	61	A Revenue Guide to Professional Services Withholding Tax (PSWT) for Accountable Persons and Specified Persons	July 2004



## REVENUE INFORMATION LEAFLETS & GUIDES

Reference		Title	Latest Issue Date
<b>Stamp Duty</b>			
SD	1	Stamp Duty Guidance Notes on Credit, ATM, Laser and Charge Cards	July 2004
SD	2	Stamp Duty - Instruments executed on or after 1 January 2002	December 2003
SD	3	Stamp Duty Relief on Transfers of Land to Young Trained Farmers	June 2004
SD	8	Stamp Duty - Review and Appeal Procedures	November 1998
SD	10	New Stamping System	
CCD	1	Stamp Duty - Revenue Certificates Required in Deeds	May 2003
		Companies Capital Duty	February 2002
		Capital Tax Facts	April 2002
<b>VAT</b>			
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
		VAT Issues for Milk Production Partners (VAT No. 1/04)	November 2004
<b>Vehicle Registration Tax</b>			
VRT	1	Vehicle Registration Tax - General Information	June 2004
VRT	2	Temporary Exemptions (Foreign Registered Vehicles)	June 2004
VRT	3	Tax Relief on Transfer of Residence	June 2004
VRT	4	Tax Relief on Transfer of Residence (Duty Free Cars)	June 2004
VRT	5	How to reserve a Registration Number	June 2004
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	April 2004
		ZZ System of Temporary Registration in Ireland	February 2002
		Vehicle Registration Tax Trader Guide	February 1998
		On-Line Vehicle Registration Tax Enquiry System	October 2004
<b>Other Leaflets/Guides</b>			
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
		Revenue Quickguide - A comprehensive listing of Revenue Publications, useful Tables, Reference Charts and contact details	June 2004
		Automated Collection of Betting Tax	January 2005
		Moving to Ireland Tax Guide	February 2005
		Brief Note on certain taxes and duties payable in Ireland in 2004	September 2004



## STATEMENTS OF PRACTICE

Title	Date	Number
<b>1985</b> VAT - Racehorse Trainers	1985	Information Leaflet
<b>1987</b> VAT - Footwear & Clothing	September 1987	Information Leaflet
<b>1988</b> VAT - Solicitors Incentive to Bring Tax Affairs up to Date Documents to be Enclosed with Returns of Income Self Assessment - Commencements and Cessations Income Tax Self Assessment - Tax Credits Self Assessment - Due Date for making 1988/89 Tax Returns	April 1988 September 1988 September 1988 September 1988 October 1988 December 1988	Information Leaflet SP/01/88 SP/02/88 SP/03/88 SP/04/88 SP/05/88
<b>1989</b> Income Tax Self Assessment - Reviews Income Tax Self Assessment - Tax Credits 1989/90	May 1989 May 1989	SP/06/89 SP/07/89
<b>1990</b> Capital Acquisitions Tax - Postponement of Tax and Registration of Charge Capital Acquisition Tax - Computation of Tax-Aggregation and Indexation Capital Acquisitions Tax - Section 60 Policies Taxation of Farmers and Landowners New Forest Premium Scheme Calculation of Limits for Retirement Annuity Relief and Annual Payments to "Descendants" Withholding Tax - Interim Refunds Deductible Tax (Input Credit) Live Horses Transition from Export Sales Relief or Shannon Exemption to Manufacturing Relief Company's Self Assessment Return of Directors' Details Manufacturing Relief Levy on Investments in Collective Investment Undertakings Stamp Duty on Purchase of New Residential Properties Agreements as to Payments of Stamp Duty on Instruments (composition agreements) Stamp Duty - Revised Stamping Procedures	May 1990 October 1990 October 1990 July 1990  October 1990 December 1990 August 1990 December 1990 March 1990 May 1990 September 1990 July 1990 August 1990 September 1990 November 1990	CAT/01/90 CAT/02/90 CAT/03/90 IT/01/90  IT/02/90 IT/03/90 VAT/02/90 VAT/03/90 CT/01/90 CT/02/90 CT/03/90 SD/01/90 SD/02/90 SD/03/90 SD/04/90
<b>1991</b> Automated Entry Processing for Imports/Exports Veterinary Services Removal/Relocation Expenses  Self-Assessment - Income Tax Payment of Preliminary Tax and Filing of Returns for Commencing Sources under Current Year Basis of Assessment Capital Acquisitions Tax Capital Acquisitions Tax - Section 60 Policies & Section 119 Policies Finance Act 1991 - Collection/Enforcement of Stamp Duty Tax Treatment of Payments under Swap Agreements	May 1991 December 1991 June 1991 April 1998  September 1991 February 1991 June 1991 August 1991 September 1991	VAT/02/91 VAT/03/91 IT/01/91 TB Issue 31 page 9  IT/02/91 CAT/01/91 CAT/02/91 SD/01/91 CT/01/91
<b>1992</b> Capital Acquisitions Tax Amnesty for Stamp Duties Use of Registered Post in Stamp Duty Stamp Duty on Mortgages and Further Advances Advertising Services Sports Facilities Agricultural Services VAT on Dances Application of Zero Rate to Sales and Deliveries of Goods to other EC states after 1/1/93 Electronic Invoicing (E.D.I.) Rates of VAT on food and drink from 1/11/92 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
<b>1993</b> Surcharge and other Penalties or Restrictions for Late Submission of Tax Returns Finance Act 1992 and Directors Capital Acquisitions Tax Zero-Rating of Goods and Services in accordance with Section 13A of the VAT Act Flat-Rate Farmers and the Single Market Payment of VAT on Alcohol Products at time of payment of Excise Duty Guidelines for Practitioners on making enquiries to Revenue Offices	January 1993 January 1993 January 1993 January 1993 July 1993 July 1993 October 1993	GEN/01/93 IT/01/93 CAT/01/93 VAT/01/93 VAT/02/93 VAT/03/93 Information Leaflet TB Issue 12
<b>1994</b> Capital Acquisitions Tax Stamp Duty on Instruments used in the Insurance Industry Repayments to Unregistered Persons VAT and Gifts 4th Schedule Services VAT Treatment of Second Hand Goods (The Margin Scheme)	January 1994  July 1995 July 1995 December 1994	CAT/01/94 SD/01/94 VAT/02/94 VAT/03/94 VAT/05/94 Information Leaflet
<b>1995</b> Capital Acquisitions Tax Professional Services Withholding Tax Golf and other Sporting Activities VAT treatment of Second-Hand Vehicles	January 1995 September 1995 December 1995 October 1995	CAT/01/95 IT/01/95 VAT/01/95 Information Leaflet
<b>1996</b> Capital Acquisitions Tax Exempt New Houses	January 1996 June 1996	CAT/01/96 SD/01/96
<b>1997</b> Repayment of Vehicle Registration Tax in respect of vehicles acquired for leasing or hiring or providing instruction in the driving of vehicles Capital Acquisitions Tax Horticultural Retailers	November 1997 January 1997 August 1997	VRT 1/97 CAT/01/97 VAT/01/97
<b>1998</b> Capital Acquisitions Tax Repayment of Vehicle Registration Tax in respect of motor vehicles used solely for hiring to others under short-term self-drive contracts  Tax-Free Purchases for non-EU Tourists Value-Added Tax and Footwear Value-Added Tax Printing and Printed Matter  VAT on Property Claims for repayment of VAT arising out of the Supreme Court judgement in the case of Erin Executor and Trustee Company Limited, for the periods prior to 27 March 1998 VAT treatment of post-letting expenses incurred on or after 27 March 1998 VAT - Plant & Machinery VAT treatment of Auctioneers, and Auction and Agency sales European Court of Justice (ECJ) Judgements in relation to the VAT Treatment of Promotional Schemes VAT on Telecommunications Services Changeover to the Euro - Stamp Duties, Capital Acquisitions Tax, Residential Property Tax Changeover to the Euro - Composition Duties and Levies	February 1998  April 1998 (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
<b>1999</b> Capital Acquisitions Tax Preliminary Tax - Income Tax Payment by Direct Debit CREST Information Leaflet VAT - VAT treatment of Foreign Firms doing business in Ireland Revenue Powers (Finance Act 1999) Revenue Internal Review Procedures - Audit and Use of Powers Abolition of Duty Free Sales VRT - Repayment of VRT in respect of Motor Vehicles used for Demonstration Purposes VAT - Abolition of Duty-Free Sales to Travellers on Intra Community Journeys VAT - Treatment of Building & Associated Services VAT - Treatment of International Leasing of Means of Transport	February 1999 March 1999 May 1999 May 1999 May 1999 May 1999 June 1999  June 1999 June 1999 July 1999 July 1999	CAT/01/99 CG/1/99 Information Leaflet Information Leaflet 1/99 SP - GEN/1/99 SP - GEN/2/99 VAT/1/99  SP - VRT/1/99 SP - VAT/1/99 Information Leaflet 2/99 Information Leaflet 3/99



## STATEMENTS OF PRACTICE

Title	Date	Number
<b>2001</b>		
"Underlying Tax" on Funds Deposited in Bogus Non-Resident Accounts	May 2001	ISP - GEN /1/01
Explanatory Notes on the Operation of the Statement of Practice	May 2001	Explanatory Notes
Intra-Community Acquisitions and Postponed Accounting	November 2001	Information Leaflet 7/01
VAT - Distance Sales in the Single Market	November 2001	Information Leaflet 8/01
VAT - 4th Schedule Services	November 2001	Information Leaflet 9/01
VAT - Printing and Printed Matter	November 2001	Information Leaflet 10/01
VAT - Non Taxable Entities Acquiring Goods from other EU Member States	November 2001	Information Leaflet 11/01
VAT - Farmers and Intra-Eu Transactions	November 2001	Information Leaflet 12/01
VAT - Exempt Persons acquiring Goods from other EU Member States	November 2001	Information Leaflet 13/01
VAT and Gifts	November 2001	Information Leaflet 14/01
VAT - Treatment of Goods Transport and Ancillary Services between EU Countries	November 2001	Information Leaflet 16/01
VAT - Repayments To Unregistered Persons	November 2001	Information Leaflet 18/01
VAT on Food and Drink	November 2001	Information Leaflet 19/01
VAT on Dances	November 2001	Information Leaflet 20/01
Zero-Rating of Goods and Services in accordance with Section 13A of the VAT Act	November 2001	Information Leaflet 21/01
VAT - Moneys Received Basis of Accounting	November 2001	Information Leaflet 22/01
VAT - Agricultural Services	November 2001	Information Leaflet 23/01
VAT - Horticultural Retailers	November 2001	Information Leaflet 24/01
VAT - Intra-Community Supplies	November 2001	Information Leaflet 26/01
VAT and Footwear	November 2001	Information Leaflet 31/01
<b>2002</b>		
Tax Treatment of Political Donations	April 2002	SP - CAT/1/02
VAT - Transfer of a Business or Part Thereof	August 2002	Information Leaflet 1/02
VAT - A Letter of Expression of Doubt	September 2002	Information Leaflet 3/02
VAT - Treatment of Cultural, Artistic and Entertainment Services Supplied by Non-Established Persons	September 2002	Information Leaflet 2/02
<b>2003</b>		
Repayment of Vehicle Registration Tax in respect of motor vehicles used solely for hiring to others under short-term self-drive contracts	April 1998 (As Revised Feb 2003)	SP - VRT 1/98
VAT - Electronically Supplied Services and Radio and Television Broadcasting Services	June 2003	Information Leaflet 2/03
<b>2004</b>		
Capital Acquisitions Tax - Section 60 Policies and Section 119 Policies	April 2004	SP - CAT/1/04
Income Tax - Tax Treatment of Remuneration of Members of State and State Sponsored Committees and Boards	December 2004	SP - IT/1/04



## Conversion Rates

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

	2003	2004
U S dollar	1.1312	1.2439
Sterling	0.6919	0.6786
Danish krone	7.4307	7.4399
Japanese yen	130.97	134.44
Swiss franc	1.5212	1.5438
Swedish krona	9.1242	9.1243
Norwegian krone	8.0033	8.3697
Canadian dollar	1.5817	1.6167
Australian dollar	1.7379	1.6905

### 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
2004	Stg £1 =	€1.4183

## Authorised Health Insurers

List of Authorised Insurers entered on the Register of Health Benefits 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  
 Vivas Insurance  
 Voluntary Health Insurance Board (VHI)



## Double Taxation Treaties entered into by Ireland

Ireland has 44 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	12 April 2005	01 Jan 2006	01 Jan 2006	01 Jan 2006	773 of 2004
CHILE	02 Jun 2005	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	29 Dec 2004	01 Jan 2005	01 Jan 2005	01 Jan 2005	774 of 2004
HUNGARY	25 Apr 1995	05 Dec 1996	06 Apr 1997	01 Jan 1997	06 Apr 1997	301 of 1995
ICELAND	17 Dec 2003	17 Dec 2004	01 Jan 2005	01 Jan 2005	01 Jan 2005	775 of 2004
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	05 Jun 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			49 of 1987

### Update on double taxation treaty negotiations

An agreement replacing the existing treaty with Canada was signed on 8 October 2003.

Parliamentary procedures to bring the treaty into force were completed by Ireland in December 2004 and by Canada in April 2005, this treaty will become effective for tax periods in 2006.

#### Treaties signed and awaiting ratification

A treaty with Chile was signed on 2 June 2005.

Subject to the necessary parliamentary procedures

being completed by both Ireland and Chile in 2005, it is hoped that this agreement will enter into force in 2006.

#### Treaties under negotiation but not signed.

New treaties with Argentina, Egypt, Kuwait, Malta, Morocco, Singapore, Tunisia, Turkey and Ukraine are being negotiated. Existing treaties with Cyprus, France and Italy 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
Chile	Not in force	5/15	5/15	5/10
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	2005	5/15	5	5
Hungary	1997	5/15	0	0
Iceland	2005	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	5/15	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 2004 & 2005

Category of Employment	Expenses Due	
	2004 €	2005 €
<b>Agricultural Advisers (employed by Teagasc)</b>	548	600
<b>Archaeologists: (Civil Service)</b>	127	127
<b>Architects employed by</b>		
(a) Civil Service	127	127
(b) Local Authorities	127	127
<b>Airline Cabin Crews</b>	64	64
<b>Bar trade: Employees</b>	93	93
<b>Building Industry</b>		
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
<b>Bus, rail and road operatives in</b>		
Bus Atha Cliath, Bus Eireann and Iarnród Éireann	160	160
<b>Cardiac Technicians</b>		
Female	212	212
Male	107	107
<b>Carpentry and joinery trades</b>		
Cabinet makers, Carpenters, Joiners	220	220
Painters, Polishers, Upholsterers, Wood Cutting Machinists	140	140
<b>Civil Service</b>		
Architectural Technologists & Assistants	138	166
Clerks of Works (incl. Senior and District Inspectors)	119	142
Engineering Technicians for Archaeologists,	138	166
Architects, Engineers and Surveyors		
<b>Clergymen (Church of Ireland)</b>	127	127
<b>Consultants (hospital)</b>	534	534
<b>Cosmetologists</b>		
Obligated to supply and launder their own white uniforms	160	160
<b>Dentists in employment</b>	376	376
<b>Dockers</b>	73	73
<b>Doctors (hospital, not including consultants)</b>	534	534
Note: Deduction includes subscription to the Irish Medical Council.		
<b>Draughtsmen (Local Authority)</b>	133	133
<b>Engineers employed by:</b>		
(a) Civil Service	138	166
(b) Local Authorities	127	127
(c) Bord Telecom, Coillte, OPW	138	166
<b>Engineering Industry and Electrical Industry</b>		
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
<b>Firemen: Full-time</b>	250	250
<b>Firemen: Part-time</b>	375	375
<b>Fishermen in Employment</b>	318	318
<b>Foresters employed by Coillte</b>	127	166
<b>Grooms (Racehorse Training)</b>	294	294
<b>Home Helps (Employed directly or indirectly by Health Boards)</b>	236	236
<b>Hospitals: Domestic Staff:</b>		
To include general operatives, porters, drivers, drivers, attendants, domestics, laundry operatives, cooks, catering supervisors, waitresses, catering staff, kitchen porters		
(a) who are responsible for providing and laundering their own uniforms	325	325
(b) who are obliged to launder the uniforms supplied	170	170
(c) whose uniforms are supplied and laundered free	85	85
<b>Hotel Industry</b>		
Head hall porter	90	90
Hall porter	64	64
Head waiter	127	127
Waiter	97	97
Waitress	64	64



## SCHEDULE E EXPENSES 2004 & 2005

Category of Employment	Expenses Due	
	2004 €	2004 €
Chef	97	97
Manager	191	191
Assistant Manager	127	127
Trainee Manager	78	78
Kitchen Porter	21	21
<b>Journalists</b>		
Journalists, including those in public relations area of Journalism	381	381
Journalists who receive expense allowances from their employers	153	153
<b>Local Authorities</b>		
Executive Chemists	115	115
Parks Superintendents	40	40
Town Planners	115	115
<b>Mining Industry</b>		
(a) miners/shift bosses underground, mill process workers/shift bosses and steam cleaners	1018	1018
(b) surface workers	508	508
<b>Motor repair and motor assembly trades</b>		
Assembly workers, greasers, storemen and general workers		
(a) who bear the full cost of own tools and overalls	52	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)		
<b>Nurses:</b>		
(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
<b>Nurses: Short Term Contracts through an Agency. Additional amount due</b>	64	64
<b>Nursing Assistants (including attendants, orderlies and nurses' aids)</b>		
(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
<b>Occupational Therapists</b>		
(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
<b>Panel Beaters / Sheet metal Workers</b>		
(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
<b>Pharmacists</b>	160	160
<b>Assistant Pharmacists</b>	97	97
<b>Physiotherapists</b>		
(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
<b>Pilots (Airline Pilots Association)</b>	191	191
<b>Plumbing trades</b>		
Plumber (non-welder)	177	177
Plumber-welder	205	205
Pipe fitter-welder	205	205
<b>Printing Bookbinding and allied trades</b>		
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



## SCHEDULE E EXPENSES 2004 & 2005

Category of Employment	Expenses Due	
	2004 €	2005 €
Readers and revisers	100	100
Rotary machine minders and assistants	150	150
Others (e.g. cutters, dispatchers, rulers, warehousemen)	90	90
<b>Radiographers</b>		
(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
<b>Respiratory &amp; Pulmonary Function Technicians</b>	191	191
<b>Shipping</b>		
<b>British Merchant Navy</b>		
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
<b>Mercantile Marine Officers and Crews of Irish Ships</b>		
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
<b>Shop Assistants</b>		
(including supermarket staff, general shop workers, drapery and footwear assistants)	115	115
<b>Surveyors employed by:</b>		
Local Authorities	127	127
Civil Service	127	127
Coillte	127	127
<b>Teachers</b>		
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
<b>Veterinary Surgeons</b>	337	337

Note: Expenses deductions to be apportioned on a time basis



## Social Insurance Pensions and Allowances

Social Insurance Payments				
	2003	2004	2005	2005 weekly Rate
	€	€	€	€
<b>Retirement pension/old age contributory pension</b>				
1. Under 80 years of age				
- Personal rate	8,179	8,700	9,324	179.30
- Person with Living Alone Allowance	8,580	8,980	9,724	187.00
- Person with adult dependent under 66	13,629	14,497	15,538	298.80
- Person with adult dependent 66 or over	14,497	15,418	16,526	317.80
2. Aged 80 or over				
- Personal rate	8,512	9,032	9,656	185.70
- Person with Living Alone Allowance	8,912	9,432	10,057	193.40
- Person with adult dependent under 66	13,962	14,830	15,870	305.20
- Person with adult dependent 66 or over	14,830	15,750	16,858	324.20
3. Increase for each child dependent	1,003	1,003	1,003	19.30
<b>Widow's/Widower's contributory pension/deserted wife's benefit</b>				
1. Under 66 years of age				
- Personal rate	6,775	7,295	8,024	154.30
2. Aged 66 - 79				
- Personal rate	8,101	8,700	9,324	179.30
- Person with Living Alone Allowance	8,502	9,100	9,724	187.00
3. Aged 80 or over				
- Personal rate	8,434	9,032	9,656	185.70
- Person with Living Alone Allowance	8,834	9,432	10,057	193.40
3. Increase for each child dependent	1,123	1,123	1,123	21.60
<b>Invalidity pension</b>				
1. Under 65 years of age				
- Personal rate	6,775	7,295	8,024	154.30
- Person with Living Alone Allowance	7,176	7,696	8,424	162.00
- Person with adult dependent	11,611	12,500	13,749	264.40
- Person with adult dependent 66 or over	12,656	14,014	15,226	292.80
2. Aged 65 - 79				
- Personal rate	8,179	8,700	9,324	179.30
- Person with Living Alone Allowance	8,580	9,100	9,724	187.00
- Person with adult dependent	13,015	13,904	15,049	289.40
- Person with adult dependent 66 or over	14,060	15,418	16,526	317.80
3. Aged 80 or over				
- Personal rate	8,512	9,032	9,654	185.70
- Person with Living Alone Allowance	8,912	9,432	10,057	193.40
- Person with adult dependent	13,348	14,237	15,382	295.80
- Person with adult dependent 66 or over	14,393	15,750	16,858	324.20
4. Increase for each child dependent	1,003	1,003	1,003	19.30
<b>Carer's Benefit</b>				
1. Personal Rate				
- Caring for one person	7,264	7,784	8,512	163.70
- Caring for two or more people	10,899	11,679	12,771	245.60
2. Increase for each child dependant	873	873	873	16.80
<b>Disability benefit and occupational injury benefit</b>				
- Personal rate*				
- Person with adult dependent*	5,740	6,200	6,845	148.80
	9,549	10,313	11,385	247.50
<b>Unemployment benefit and pay-related benefit</b>				
- Personal rate*	5,813	6,333	7,061	148.80
- Person with adult dependent*	10,119	10,982	12,194	247.50

\* 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

### Social Assistance Payments

	2003 €	2004 €	2005 €	2005 weekly Rate €
<b>Old Age Pension</b>				
1. Aged 66 to 79 years				
- Personal rate	7,488	8,008	8,632	166.00
- Person with Living Alone Allowance	7,888	8,408	9,032	173.70
- Person with adult dependant	12,438	13,301	14,336	275.70
- Person with adult dependant 66 or over	12,438	13,301	14,336	275.70
2. Aged 80 or over				
- Personal Rate	7,820	8,340	8,965	172.40
- Person with Living Alone Allowance	8,221	8,741	9,365	180.10
- Person with adult dependant	12,771	13,634	14,669	282.10
- Person with adult dependant 66 or over	12,771	13,634	14,669	282.10
3. Increase for each child dependant	873	873	873	16.80
<b>Blind Pension</b>				
1. Aged under 66 years (Blind person)				
- Personal rate	6,489	7,009	7,738	148.80
- Person with Living Alone Allowance	6,890	7,410	8,138	156.50
- Person with adult dependant under 66	10,795	11,658	12,870	247.50
- Person with adult dependant 66 & over	11,440	12,303	13,442	258.50
2. Aged 66 to 79 years				
- Personal rate	7,488	8,008	8,632	166.00
- Person with Living Alone Allowance	7,888	8,408	9,032	173.70
- Person with adult dependant under 66	11,793	12,656	13,764	264.70
- Person with adult dependant 66 & over	12,438	13,301	14,336	275.70
3. Aged 80 or over				
- Personal rate	7,820	8,340	8,965	172.40
- Person with Living Alone Allowance	8,221	8,741	9,365	180.10
- Person with adult dependant under 66	12,126	12,989	14,097	271.10
- Person with adult dependant 66 & over	12,771	13,634	14,669	282.10
4. Increase for each child dependant	873	873	873	16.80
<b>Widow's pension/deserted wife's allowance or prisoners wife's allowance</b>				
1. Aged under 66 years				
- Personal rate	6,489	7,009	7,738	148.80
2. Aged 66 to 79				
- Personal rate	7,488	8,008	8,632	166.00
- Person with Living Alone Allowance	7,888	8,408	9,032	173.70
3. Aged 80 or over				
- Personal rate	7,820	8,340	8,965	172.40
- Person with Living Alone Allowance	8,221	8,741	9,365	180.10
4. Increase for each child dependant	1,003	1,003	1,003	19.30
<b>One Parent Family Payment</b>				
1. Aged under 66, including one child	7,493	8,013	8,741	168.10
2. Aged 66 and over, including one child	8,491	9,011	9,636	185.30
3. Increase for each additional child dependent	1,003	1,003	1,003	19.30
<b>Carer's Allowance</b>				
1. Aged under 66 years	6,739	7,259	7,987	153.60
2. Aged 66 years and over	7,685	8,205	8,830	169.80
(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 or motorcycles 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 travel rates for cars and motor cycles, for individuals who are obliged to use their car in the normal course of their duties, are as follows:

#### Motor Travel Rates Effective from 1 July 2005

##### Rates per mile

Motor Cars			
Official Motor Travel in a calendar year	Engine Capacity		
	Up to 1,200cc	1,201cc to 1,500cc	1,501cc and over
Up to 4,000 miles	83.92 cent	97.91 cent	124.23 cent
4,001 and over	42.47 cent	48.77 cent	57.39 cent

  

Motorcycles		
Engine Capacity		
150cc or less	151cc to 250cc	251cc and over
21.17 cent per mile	29.54 cent per mile	39 cent per mile

##### Restatement of mileage rates in Kilometres

Distance signs on most national roads are now measured in kilometres and the remaining "mile post"

signs on local and regional roads are to be converted to kilometres before the end of the year. Furthermore the speed on Irish road has been changed from miles per hour to kilometres per hour. In this context the rates for motor mileage expenses have been converted to kilometres at the ratio 1:1.609 as provided for in The European Communities (Units of Measurement) (Amendment) Regulations, 2001 (S.I. No. 283 of 2001).

In future these rates will be referred to as motor travel rates.

##### Rates per kilometre (1 mile = 1.609 kilometres)

Motor Cars			
Official Motor Travel in a calendar year	Engine Capacity		
	Up to 1,200cc	1,201cc to 1,500cc	1,501cc and over
Up to 6,437km	52.16 cent	60.85 cent	77.21 cent
6,438km and over	26.40 cent	30.31 cent	35.67 cent

  

Motorcycles		
Engine Capacity		
150cc or less	151cc to 250cc	251cc and over
13.16 cent	18.36 cent	24 cent

##### 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*.

([www.revenue.ie/publications/leaflets/it51.htm](http://www.revenue.ie/publications/leaflets/it51.htm))

## 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 July 2005					
Class of Allowances	Overnight Rates			Day Rates	
	Normal Rate	Reduced Rate	Detention Rate	10 hours or more	5 hours but less than 10 hours
	€	€	€	€	€
A - Rate	138.41	127.60	69.19	40.01	16.32
B - Rate	127.49	109.04	63.77	40.01	16.32

### 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.  
Full PRSI - €50,698. Modified PRSI - €48,166.

#### Class B:

Executive and Higher Executive Officers and comparable grades.  
Full PRSI - €28,285. Modified PRSI - €26,873.



## EMPLOYEES' SUBSISTENCE EXPENSES

Contd.

### (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 any regional Revenue 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.