

Tax Briefing Supplement October 2014

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Tax Credits, Reliefs and Rates for the Tax Years 2013 and 2014

Personal Tax Credits

The following chart gives details of the main personal tax credits for the tax years 2013 and 2014

Personal Circumstances	2013	2014
Single Person	€1,650	€1,650
Married Person or Civil Partner	€3,300	€3,300
Widowed Person or surviving Civil Partner - qualifying for One Parent Family Tax Credit (2013)	€1,650	---
Widowed Person or Surviving Civil Partner - qualifying for Single Person Child Carer Credit (2014)	---	€1,650
Widowed Person or Surviving Civil Partner without qualifying children	€2,190	€2,190
Widowed Person or surviving Civil Partner in year of bereavement	€3,300	€3,300
One-Parent Family Tax Credit (2013)	€1,650	---
Single Person Child Carer Credit (2014)	---	€1,650
Widowed Person or Surviving Civil Partner Tax Credit (with qualifying child) - Bereaved in 2013	---	€3,600
Widowed Person or Surviving Civil Partner Tax Credit (with qualifying child) - Bereaved in 2012	€3,600	€3,150
Widowed Person or Surviving Civil Partner Tax Credit (with qualifying child) - Bereaved in 2011	€3,150	€2,700
Widowed Person or Surviving Civil Partner Tax Credit (with qualifying child) - Bereaved in 2010	€2,700	€2,250
Widowed Person or Surviving Civil Partner Tax Credit (with qualifying child) - Bereaved in 2009	€2,250	€1,800
Widowed Person or Surviving Civil Partner Tax Credit (with qualifying child) - Bereaved in 2008	€1,800	---
Home Carer Tax Credit (max.)	€810	€810
PAYE Tax Credit	€1,650	€1,650
Age Tax Credit if Single or Widowed or surviving Civil Partner	€245	€245
Age Tax Credit if Married or in a Civil Partnership	€490	€490
Incapacitated Child Tax Credit	€3,300	€3,300
Dependent Relative Tax Credit (See note 1)	€70	€70
Blind Person's Tax Credit - Single Person*	€1,650*	€1,650*
Blind Person's Tax Credit - One Spouse or Civil Partner Blind*	€1,650*	€1,650*

Personal Circumstances	2013	2014
Blind Person's Tax Credit - Both Spouses or Civil Partners Blind*	€3,300*	€3,300*
Incapacitated Person - Allowance for Employing a Carer**	€50,000**max	€50,000**max

* Relief in respect of the cost of maintaining a guide dog (max €825) may be claimed under the heading of Health Expenses.

** Relief for Employing a Carer (2013 and 2014) is allowable at the individual's highest rate of tax, i.e. 20% or 41%.

Note 1 - In the case of Dependent Relative Tax Credit, if the relative's income exceeds the relevant limit of €13,837 in the years 2013 and 2014 no tax credit is due.

Exemption Limits

Personal Circumstances	2013	2014
Single or Widowed or surviving Civil Partner 65 years of age or over	€18,000	€18,000
Married or in a Civil Partnership 65 years of age or over	€36,000	€36,000
Single, Widowed, a surviving Civil Partner, Married or in a Civil Partnership 65 years of age or over Additional for 1st and 2nd qualifying child	€575	€575
Single, Widowed, a surviving Civil Partner, Married or in a Civil Partnership 65 years of age or over Additional for each subsequent qualifying child	€830	€830
Marginal Relief Tax Rate*	40%*	40%*

*The Marginal Relief Tax Rate only applies to persons 65 years of age or over.

Tax Rates and Tax Bands

Tax rates and bands applicable to your personal circumstance in tax year 2013 and tax year 2014.

Personal Circumstances	2013	2014
Single, Widowed or a Surviving Civil Partner without qualifying children	€32,800 @ 20%, Balance @ 41%	€32,800 @ 20%, Balance @ 41%
Single, Widowed or a Surviving Civil Partner qualifying for One Parent Family Tax Credit (2013)	€36,800 @ 20%, Balance @ 41%	---
Single, Widowed or a Surviving Civil Partner qualifying for Single Person Child Carer Credit (2014)	---	€36,800 @ 20%, Balance @ 41%
Married or in a Civil Partnership - one spouse or Civil Partner with income	€41,800 @ 20%, Balance @ 41%	€41,800 @ 20%, Balance @ 41%
Married or in a Civil Partnership - both spouses or Civil Partners with income	€41,800 @ 20% (with an increase of €23,800 max), Balance @ 41%	€41,800 @ 20% (with an increase of €23,800 max), Balance @ 41%

Note: The increase in the standard rate tax band is restricted to the lower of €23,800 in years 2013 and in 2014 or the amount of the income of the Spouse or Civil Partner with the lower income. The increase is not transferable between Spouses or Civil Partners.

Childcare Services Relief

Childcare Services Relief is a scheme of tax relief for income arising from the provision of certain childcare services. When the gross annual income from the provision of childcare services does not exceed €15,000 in the years 2013 and 2014, the income is exempt from tax. The childcare service must be provided in the carer's home, not the children's home and no more than three children may be cared for at any time.

For further information see: [Childcare Services Relief](#)

Deposit Interest Retention Tax (DIRT)

From 1 January 2014, the DIRT rate will be 41% in respect of interest paid on all deposit accounts. For 2013, the rates were 33% for ordinary deposit accounts and 36% for long term deposit accounts.

The rate of exit tax that applies to life assurance policies and investment funds will also be 41%.

Health/Medical Expenses Relief

You may claim tax relief on a Form MED 1, at the standard rate of tax (20%), (with the exception of nursing home expenses for which tax relief is still available at your highest rate of tax) for certain medical expenses incurred by you, on your own behalf or on behalf of another person. Most medical expenses, with some exceptions e.g. routine dental and ophthalmic care, qualify for relief.

You cannot claim relief for any expenditure which has been or will be reimbursed, e.g. by VHI, Laya Healthcare, Aviva Health, etc., or where a compensation payment is or will be made.

For more information see Leaflet [IT 6 - Health / Medical Expenses Relief](#), Form [MED 1](#) (PDF, 1.14MB)

Home Carer's Tax Credit

A tax credit at the standard rate of tax (20%) in the tax years 2013 and 2014 is available for Married Couples or Civil Partners where:

- One Spouse or Civil Partner (the 'home carer') works in the home caring for one or more dependent persons, i.e. a child for whom they are entitled to child benefit from the Department of Social Protection, a person aged 65 or over, or a person who is permanently incapacitated by reason of mental or physical infirmity and the qualifying person normally resides with the couple for the year.
- The home carer's income is not in excess of €5,080. A reduced tax credit applies where the income is between €5,080 and €6,700 in the years 2013 and 2014.

The tax credit is not available to Married Couples or Civil Partners who are taxed as single persons. Neither is the tax credit available to Married Couples or Civil Partners with combined incomes over €41,800 in the tax years 2013 or 2014 and who claim the increased standard rate tax band for dual income couples.

For more information and also to claim the relief due complete the application form in Leaflet [IT 66 - Home Carer's Tax Credit](#) and send it to your Revenue office. Alternatively, you can telephone your Revenue LoCall number with details of your claim.

Home Renovation Incentive


The Home Renovation Incentive provides a tax credit for homeowners (owner-occupiers) for qualifying expenditure incurred on repair, renovation or improvement work carried out on their principal private residence.

Qualifying conditions:

- The work must be carried out on or after 25 October 2013 and on or before 31 December 2015.
- Payments for qualifying work which are made between 25 October 2013 and 31 December 2013 will be treated as if they were made in 2014.
- If planning permission is required and is in place by 31 December 2015, then payments made in respect of qualifying work carried out between 1 January 2016 and 31 March 2016 will qualify under the incentive.
- Qualifying works must cost a minimum of €5,000 (including VAT at 13.5%). The €5,000 can be made up of a number of payments to different qualifying contractors.
- There is no upper limit on the cost of the works but the maximum amount on which relief can be claimed is €30,000 (before VAT).
- The tax credit will be 13.5% of the cost of the works (before VAT), subject to the minimum and maximum amounts. It will be included on your Tax Credit Certificate or Income Tax Notice of Assessment and will be given over a 2 year period following the year in which payment is made for the qualifying work.
- Homeowners must be LPT and Household charge compliant in order to qualify while building contractors must be VAT registered and tax compliant in order to carry out works.

For further information see: [‘Home Renovation Incentive \(HRI\) scheme’](#)

Medical Insurance Premiums

 [Tax Relief at Source \(TRS\) - Changes to Medical Insurance Relief for Policies Renewed or Entered into on or after 16 October 2013](#) (PDF, 238KB)

The amount of tax relief due in respect of medical insurance policies entered into or renewed on or after 16 October 2013, is restricted to:

- the premium paid up to a maximum of €1,000 per adult covered by a policy
- the premium paid up to a maximum of €500 per child covered by a policy.

Tax relief is allowed on this restricted amount at the standard rate of 20%.

For policies renewed or entered into before 16 October 2013 relief could be claimed in respect of all qualifying premiums paid to authorised insurers and relief at the standard rate of tax was granted at source on the gross premium charged.

In effect subscribers paid a reduced premium (80% of the gross amount) to the authorised medical insurer. This reduction was the same as giving tax relief at the standard rate of tax (20%).

Employees whose medical insurance premiums are paid on their behalf by their employer, as a Benefit-in-Kind, will not have been allowed tax relief at source. To claim the relief due it will be necessary to notify your Revenue office with the relevant details or by completing an annual tax return.

The Age-Related Tax Credit (ARTC) no longer applies in respect of policies entered into or renewed with effect from 1 January 2013.

For more information see Leaflet: [IT 5 - Medical Insurance Relief](#)

PRSI - Employers/Employees/Self Employed

PRSI queries should be directed to Department of Social Protection, Information Service at 1890 662 244, or if self employed at 1890 690 690 or visit: www.welfare.ie

For PRSI Contribution Rates see: [PRSI Contribution Rates & User Guide \(SW14\)](#)

Rent-a-Room Relief

Where an individual lets a room (or rooms) in his or her sole or main residence as residential accommodation, the income may be exempt from income tax where the aggregate of the gross rents and any sums for meals or other services supplied in connection with the letting is below a certain threshold (€10,000 for the tax years 2013 & 2014).

The exemption does not affect any entitlement to mortgage interest relief or to Capital Gains Tax exemption on the disposal of the residence.

The exemption is not due where the payments are to a parent from his or her child. Neither is it due where the payments are to an individual who is an office holder or an employee of the person making the payments or, of a person who is connected with the person making the payments or to a person connected with the office holder or employee.

For more information see [Leaflet IT 70 - A Revenue Guide to Rental Income](#).

Rent Relief for Private Rented Accommodation

Relief is due at the standard rate of tax (20%) in the tax years 2013 and 2014 subject to the following upper limits:

Personal Circumstances	2013	2014
Single under 55 (max.)	€1,000	€800
Single over 55 (max.)	€2,000	€1,600
Widowed, a Surviving Civil Partner, Married or in a Civil Partnership under 55 (max.)	€2,000	€1,600
Widowed, a Surviving Civil Partner, Married or in a Civil Partnership over 55 (max.)	€4,000	€3,200

Note: Rent Relief only applies to individuals who were renting a property on 7 December 2010. No credit is due to individuals who began renting after 7 December 2010.

Relief can be claimed by completing [Form Rent 1 - Claim for Rent Relief on Private Rented Accommodation](#).

Revenue Approved Permanent Health Benefit Schemes

Where an employer **deducts** the contributions from gross pay the tax relief is given at source. Therefore **no** further action is necessary to claim relief.

Where an employer does **not deduct** the contributions from gross pay relief **can** be claimed, by notifying your Revenue office of the relevant details or by completing an annual tax return.

Revenue Job Assist

Up to and including 2013, additional tax relief at the individual's highest rate of tax, i.e. 20% or 41%, was available for people who were unemployed for one year or more and who took up a qualifying job.

This scheme has ended for any employments commencing on or after 1 July 2013. Tax relief under the scheme will continue to be available for successful claims processed for employments that commenced on or before 30 June 2013 until the end of their natural lifecycle.

For more information see: [Leaflet IT 58 - Job Assist Information for Employees](#).

Single Person Child Carer Credit

The One Parent Family Tax Credit (See leaflet [IT9 - One Parent Family Tax Credit](#)) has been abolished with effect from 31 December 2013 and replaced with the [Single Person Child Carer Credit](#). To qualify for this tax credit the primary claimant must be a single parent who has a qualifying child residing with him or her, or a person who has custody of

and maintains a qualifying child who is living with him or her for the whole or greater part of the year of assessment (i.e. more than six months).

If the child was born during the year, he or she must reside with the claimant for the greater part of the year from birth.

A primary claimant can only be someone who is single, widowed, a surviving civil partner, deserted, separated (from spouse or civil partner), divorced or whose civil partnership has been dissolved.

A child can only be the subject of one claim, and a claimant can only make a claim for one child for a year of assessment irrespective of the number of children that reside with him or her. The credit will be granted for a child up to the age of 18 years or, if over 18 years, where they are receiving full-time instruction.

The credit can also be claimed in the case of a permanently incapacitated child where the incapacity occurred before age 21, or if older, while the child was in full-time instruction.

Note: Full-time instruction does not include post graduate and doctorate programmes where the student is primarily involved in self-managed research and learning.

The relevant claim form [SPCC1 - Claim for Single Person Child Carer Credit Primary Claimant](#) (PDF, 286KB) must be completed and submitted to your Revenue office for the initial claim.

Relinquishing a claim to the Single Person Child Carer Credit in favour of another claimant

The primary claimant of the credit may, if he or she wishes, relinquish his or her entitlement to this tax credit to another individual by completing the relevant section on **Form SPCC1**. However, once it is relinquished and claimed by another individual, known as the secondary claimant, the tax credit stays with the secondary claimant for the remainder of that tax year.

If the primary claimant withdraws his or her relinquishment subsequently, he or she cannot avail of the credit until the year following the year in which the relinquishment was withdrawn. The primary claimant must notify their Revenue office, in writing, if they wish to withdraw a relinquishment.

The Secondary Claimant must also be someone who is single, widowed, a surviving civil partner, deserted, separated (from spouse or civil partner), divorced or whose civil partnership has been dissolved.

A qualifying child must reside with the secondary claimant for not less than 100 days during the tax year. For the purposes of this legislation the greater part of a day will be counted as a day. Therefore where a child resides with a claimant from before noon on one day and stays with that claimant until the following evening that would be counted as two days.

The relevant claim form [SPCC2 - Claim for Single Person Child Carer Credit Secondary Claimant](#) (PDF, 332KB) must be completed by the secondary claimant and submitted to his or her Revenue office. This form is not to be completed unless the primary claimant has relinquished his or her entitlement to the Tax credit.

Only one credit will be granted in the year to either the primary claimant or secondary claimant.

Start your own Business

Individuals who have been long-term unemployed for at least 15 months prior to starting their own business as a sole trader can claim a two-year income tax exemption up to a maximum of €40,000 income per annum. For more information see: [Start your own Business](#).

Tax Relief for Loan Interest (Secured and Unsecured)

Tax Relief at Source (TRS) on Secured loans

Income tax relief for home mortgage interest is granted at source by your mortgage lender on behalf of Revenue and the relief due is based on the amount of qualifying interest paid during the year subject to the overall limits.

For more information see leaflet: [Tax Relief at Source \(TRS\) for Mortgage Interest Relief](#).

Your mortgage repayment is reduced by the amount of the tax relief. Any future adjustments in the tax relief (for example, arising from changes in interest rates) will be made automatically by the lender on behalf of Revenue. It is not necessary to claim mortgage interest relief in the annual tax return, and it no longer appears on your Tax Credit Certificate. Borrowers who are taking out new mortgages or who wish to claim for relief due for previous years must apply online at: [Mortgage Interest Relief \(TRS\)](#).

Unsecured Home Loans

Relief for interest payments made on unsecured Home Loans taken out on or before 31 December 2012 and used for qualifying purposes, i.e. repair or improvement of your sole or main residence can be claimed from Revenue at the end of the tax year. If, however, you are paying interest on a qualifying private residence mortgage in excess of the ceiling for relief, listed below, and you are receiving Tax Relief at Source on this interest then there will be no additional relief due in respect of a qualifying unsecured home loan.

Tax Relief at Source - Mortgage Interest Relief

Interest paid on qualifying home loans taken out after 1 January 2004 and on or before 31 December 2012 will (subject to the exceptions below) qualify for tax relief up to the end of 2017 at the following general rates and thresholds -

First time buyers

The tax relief on interest paid on qualifying home loans is 25% for years 1 and 2; 22.5% for years 3, 4 & 5 and 20% for years 6 and 7. The upper thresholds in respect of the amount of interest paid qualifying for tax relief are €20,000 for individuals who are married, in a civil partnership, widowed or surviving civil partner and €10,000 for single individuals.

After year 7, the rates and thresholds for relief are as for non-first time buyers.

Non-first time buyers

The tax relief on interest paid on qualifying home loans is 15%. The upper thresholds in respect of the amount of interest paid qualifying for tax relief are €6,000 for individuals who are married, in a civil partnership, widowed or surviving civil partner and €3,000 for single individuals.

Exception 1 (30% rate of relief)

For individuals who purchased their first principal private residence (or second or subsequent principal private residence but only where the first principal private residence was purchased on or after 1 January 2004), on or after 1 January 2004 and on or before 31 December 2008, the rate of tax relief on the interest paid on the loan to purchase that property will, for the tax years 2012 to 2017 inclusive, be 30%, subject to appropriate first time buyers and non-first time buyers threshold.

Exception 2 (certain loans taken out in 2012 and 2013)

Mortgage interest relief is available, in certain circumstances, for the tax years 2013 to 2017, in respect of:

- Interest paid on a loan taken out in 2013 to construct a home on a site, but only where such site was bought by way of a loan taken out in 2012, and
- Interest paid on a loan to repair, develop or improve a home but only where loan approval was in place in 2012 and part of the loan was used in 2012 and the balance used in 2013 on such repair, development or improvement.

In both instances above, in order to qualify for relief, any necessary planning permission must have been in place on or before 31 December 2012.

Loans taken out prior to 1 January 2004

Loans taken out prior to 1 January 2004 are no longer eligible for mortgage interest relief. However, top up loans/equity release loans taken out since 1 January 2004 on these pre-2004 loans may be eligible for mortgage interest relief, provided they adhere to eligibility criteria as listed above.

Note: The relief will be abolished completely by the end of 2017.

For more information see leaflet: [Tax Relief at Source \(TRS\) for Mortgage Interest Relief](#).

Top Slicing Relief

Top Slicing Relief, which was an additional relief granted in respect of the tax payable on a lump sum payment, has been abolished in respect of all ex-gratia payments (both redundancy and retirement), made on or after 1 January 2014.

For the period 1 January 2013 to 31 December 2013, individuals who received an ex-gratia payment, excluding statutory redundancy, where the amount was €200,000 or more are not entitled to claim Top Slicing Relief.

Tuition Fees

Tax relief at the standard rate of tax (20%) is available for tuition fees which includes the Student Contribution but does not include examination fees, registration fees and administration fees. The maximum limit on such qualifying fees for the academic years 2012/2013 and 2013/2014 is €7,000 per individual per course.

The amounts of qualifying tuition fees shown in the table below are disregarded in respect of each claim.

Year	Full time - (Where any one of the students of whom relief is claimed is a full-time student)	Part time - (Where all the students in respect of whom relief is claimed are part-time students)
2011	€2,000	€1,000
2012	€2,250	€1,125
2013	€2,500	€1,250
2014	€2,750	€1,375
2015	€3,000	€1,500

The disregards set out above are in respect of a claim, the subject of which may be one or more students. The general effect of this is that claimants who are claiming for more than one student will get full tax relief on the Student Contribution for 2nd and subsequent children in their claim.

For more information see Leaflet [IT 31 - Tax Relief for Tuition Fees](#).

Universal Social Charge (USC)

The USC is a tax payable on gross income, including notional pay, after any relief for certain capital allowances, but before pension contributions. The Standard Rates and Thresholds of USC are as follows:

2013	Rate	2014	Rate
Income up to €10,036.00	2%	Income up to €10,036.00	2%
Income from €10,036.01 to € 16,016.00	4%	Income from €10,036.01 to € 16,016.00	4%
Income above € 16,016.00	7%	Income above € 16,016.00	7%

The Reduced Rates and Thresholds of USC are as follows:

2013	2014
Individuals aged 70 years or over whose aggregate income for the year is €60,000 or less.	Individuals aged 70 years or over whose aggregate income for the year is €60,000 or less.
Individuals (aged under 70) who hold a full	Individuals (aged under 70) who hold a full

medical card whose aggregate income for the year is €60,000 or less.	medical card whose aggregate income for the year is €60,000 or less.
2% - Income up to €10,036.00	2% - Income up to €10,036.00
4% - Income above €10,036.00	4% - Income above €10,036.00

The Exempt categories for USC are:

2013	2014
Where an individual's total income for a year does not exceed €10,036	Where an individual's total income for a year does not exceed €10,036
All Dept of Social Protection payments and payments similar in nature to such payments paid by other Government bodies	All Dept of Social Protection payments and payments similar in nature to such payments paid by other Government bodies
Income already subjected to DIRT	Income already subjected to DIRT

Notes:

'Aggregate' income for USC purposes does not include payments from the Department of Social Protection.

A 'GP only' card is not considered a full medical card for USC purposes.

There is a surcharge of 3% on individuals who have non-PAYE income that exceeds €100,000 in a year, regardless of age.

For more information see: [Universal Social Charge FAQs](#)

Forms and Leaflets

Revenue Leaflets and Forms referred to in this guide are available from [Leaflets](#) and [Forms](#) or can be requested by contacting Revenue's Forms and Leaflets service - LoCall 1890 306 706, (ROI only), + 353 1 702 3050 (if calling from abroad).

This is an automated telephone service and you will be asked to give your name, address and the title of the leaflet you require.

Please note that the rates charged for the use of 1890 (LoCall) numbers may vary among different service providers.

Accessibility

If you are a person with a disability and require this or any other Revenue leaflet in an alternative format the Revenue Access Officer can be contacted at:

accessofficer@revenue.ie

PAYE Anytime

The quickest and easiest way to keep your tax up to date is to use PAYE Anytime. PAYE Anytime is a secure internet system that lets you do business with Revenue electronically 365 days a year. You must register first. Registration is quick and easy. See [PAYE Anytime](#) for more information.

Further Information

If you are a PAYE customer your tax affairs are dealt with in the Region where you live. For further information phone your Revenue LoCall Service (ROI only) at:

Region	Area Covered	Telephone No.
Border Midlands West Region	Cavan, Donegal, Galway, Leitrim, Longford, Louth, Mayo Monaghan, Offaly, Roscommon, Sligo, Westmeath	1890 777 425
Dublin Region	Dublin (City and County)	1890 333 425
East & South East Region	Carlow, Kildare, Kilkenny, Laois, Meath, Tipperary, Waterford, Wexford, Wicklow	1890 444 425
South West Region	Clare, Cork, Kerry, Limerick	1890 222 425

If you are calling from outside the Republic of Ireland phone +353-1-7023011.

If you are taxed under the [Self Assessment](#) system you may contact the Revenue office shown on your notice of assessment.

Local Property Tax

What do I need to do for 2014?

"[Login to LPT On-line](#)" to select your payment method for 2014

- If you are the liable person for the property on 1 November 2013 you have to pay LPT for 2014.
- Revenue is currently writing to most residential property owners about their 2014 Local Property Tax (LPT) obligations. [Letters](#) will include Property ID, PIN and confirm the amount due for 2014.
- **You will receive a letter from Revenue** if you paid your LPT in 2013 in one lump sum (i.e. by single debit authority, debit/credit card, cheque/postal order/cash) or if you made regular payments by cash). **All you need to do is** decide how you want to pay for 2014, fill in the payment instruction on-line or on paper and send it to Revenue. You can choose to pay in one lump sum or by a phased payment method.
- The simplest way to confirm your payment method for 2014 is by accessing your LPT Record on-line.

What do I have to do now?

You have to choose on your payment method for 2014 and submit your payment instruction to us by:

7 November 2013 Due date for submitting payment instruction in paper

27 November 2013 Due date for submitting payment instruction on-line

Revenue will not be writing to you if you paid your 2013 LPT by phased payment method (i.e. deduction at source from salary/occupational pension or from certain Government payments or direct debit) **or if you deferred the full charge. Your current payment method will automatically apply for 2014 so there is no need to contact Revenue.** However, if you wish to change your payment method, you can do so on-line by using your Property ID, PIN and PPS number by 27 November 2013.

Details of property valuation bands and the amount due for 2014 are available at: [Confirming the amount of LPT due for 2014](#)

What are my payment options?

There is a range of different payment methods from which you can choose.

- Commencing in January, you can choose to spread your payments evenly throughout 2014, by way of direct debit, or deduction from salary, pension or Government payment.
- Commencing in January, you can spread your payments by making regular payments throughout 2014 at service providers.

- You can pay in full by Single Debit Authority (like an electronic cheque) which will be debited by Revenue on 21 March 2014
- If you pay now by Debit/Credit Card, postal order or cheque it will be deducted immediately. This is the nature of the banking and credit card systems.
- Cheque/postal order: You should enclose your cheque/postal order when sending Revenue your payment instruction which is due by **7/11/13**. Please record your PPSN and Property ID on the back of the cheque/postal order.

Further information on payment methods is available at: [Payment Options](#)

How do I choose and confirm my payment method on-line?

Step-by-step instructions on how to choose and confirm your payment method on-line are available for: [Single property owners](#), and [Multiple property owners](#). If you require assistance you should contact the LPT helpline on 1890 200 255.

I claimed a deferral of the tax in 2013. What action do I need to take?

If you deferred the full amount in 2013, no action is required.

If you deferred 50% of your LPT liability in 2013, no action is required in relation to this portion of the liability.

Note: You must contact Revenue if your circumstances change, as it may impact on your qualification for deferral.

Do I have to re-value my property?

You do not have to re-value your property. The market value/valuation band declared on your LPT1 Return applies for the period 2013 to 2016. Any work carried out on a residential property under the Home Renovation Incentive announced in Budget 2014 by the Minister for Finance will not affect the amount of LPT payable for 2014, 2015 and 2016.

If you think you may be entitled to defer your 2014 LPT liability, please refer to [Deferring payment of LPT](#).

If you think you may be entitled to an exemption from LPT in 2014 please refer to [Exemptions](#).

For further information please see the [Frequently Asked Questions](#)

Information is also available at: Aertel page 593, LPT Helpline 1890 200 255 and Citizens Information

Who is liable?

The following persons are liable to pay the Local Property Tax (LPT). These are known as "liable persons":

- Owners of Irish residential property, regardless of whether they live in Ireland or not.
- Local authorities or social housing organisations that own and provide social housing.

- Lessees who hold long-term leases of residential property (for 20 years or more).
- Holders of a life-interest in a residential property.
- Persons with a long-term right of residence (for life or for 20 years or more) that entitles them to exclude any other person from the property.
- Landlords where the property is rented under a short-term lease (for less than 20 years).
- Personal representatives for a deceased owner (e.g. executor/administrator of an estate).
- Trustees, where a property is held in a trust.
- Where none of the above categories of liable person applies, the person who occupies the property on a rent-free basis and without challenge to that occupation.

If you are the liable person in respect of the property you are responsible for completing and submitting the Return and paying the tax due.

For LPT purposes, residential property means any building or structure (or part of a building) which is used as, or is suitable for use as, a dwelling and includes any shed, outhouse, garage or other building or structure and includes grounds of up to one acre.

If you own a residential property on 1 May 2013, you are liable for LPT for 2013. If you sell your property after 1 May 2013 you are still liable to LPT for 2013 and the liability is payable in full at the time of the sale.

Where there is more than one owner of the residential property, they need to agree who will make the relevant LPT Return and pay the tax. If no one pays, Revenue can proceed to collect the tax due from any of the owners.

Some properties will be exempt from LPT. More Information is available in [exemptions](#).

For further information on who is liable please read the [Frequently Asked Questions \(FAQs\)](#)

Payment Options

Revenue will offer a range of methods for paying the tax. You can opt to make one single payment or opt to phase your payments in equal instalments from 1 January 2014 until the end of the year.

Single Debit Authority

Payment of LPT can be made in full by way of a Single Debit Authority/Instruction which is the equivalent of an electronic cheque.

You can pay your LPT liability directly from your bank account in one full payment by completing the Single Debit Authority on the LPT Payslip at the bottom of the Return. This authorises your Bank/Financial Institution to pay Revenue the specified amount of LPT which will be taken from your bank account in one deduction no earlier than 21 July 2013.

When completing your LPT Return on-line you can opt to pay your LPT liability in full by Single Debit Instruction. You may choose a date up to 21 July 2013 when the full amount of your LPT liability for 2013 will be deducted.

You should ensure that you have sufficient funds in your account at 21 July 2013 to cover deduction of the full amount.

Customers should take care to quote the correct bank account number. Please note Revenue can use this Authority only once.

For further information on Single Debit Authority payments please read the [Frequently Asked Questions \(FAQs\)](#).

Deduction at source from your salary or occupational pension

Property owners can opt to pay their Local Property Tax (LPT) for 2013 in one single payment or to phase their payments over the period July to December 2013. One of the phased payment options being made available is deduction at source from salary or occupational pension.

To opt for deduction from Irish Salary, Wages or Occupational Pension you are required to provide:

- Employer or Pension Provider's Name.
- Employer or Pension Provider's Tax Registration Number. This number is on your Form P60, may be on your payslip or may be obtained from your employer.

If you select this option, payment will be spread evenly over the period 1 July 2013 to 31 December 2013. The amount of each instalment will depend on the number of salary, wages or pension payments you are due to receive in this period.

For further information on how deduction at source from salary/occupational pension will operate, please read [Information for Employers/Pension Providers](#)

Information for DSP recipients

You can opt to pay your Local Property Tax (LPT) for 2013 in one single payment or to phase your payments over the period July to December 2013. One of the phased payment options being made available is deduction at source from certain payments received from the Department of Social Protection. This payment option is the easiest and most convenient way to pay your LPT. In addition, you will not incur any charges or interest, once you complete your payment of your LPT by the end of 2013. Where you confirm this payment option on your LPT Return, Revenue will notify the Department of Social Protection (DSP) to commence deduction of LPT from your DSP payment from July 2013 onwards. For further information please read the Frequently Asked Questions (FAQs) below.

1. How can I confirm if I am liable to pay the Local Property Tax?

Anyone who owns a residential property in the State, including a rental property, is liable to pay the Local Property Tax (LPT). For example, if you are renting your house your landlord will be liable to pay the LPT on the property. Further guidance on confirming [who is liable to pay LPT](#) is available on the Revenue website.

2. My only source of income is my DSP payment; do I still have to pay the LPT charge?

- If you are an owner-occupier (in other words, if your property is your sole or main residence), you will be eligible to defer all or part (50%) of your LPT liability if you meet certain conditions. These conditions are set out in the table below.

Conditions to defer all or part (50%) of LPT liability.

Liable person (owner-occupiers only)	To qualify for a full deferral gross income must not exceed	To qualify for a partial (50%) deferral gross income must not exceed
Single or widow/er, no mortgage	€15,000	€25,000
Couple, no mortgage	€25,000	€35,000
Single or widow/er, with mortgage	€15,000 + 80% of gross mortgage interest payments	€15,000 + 80% of gross mortgage interest payments
Couple, with mortgage	€25,000 + 80% of gross mortgage interest payments	€35,000 + 80% of gross mortgage interest payments

- For example, if your estimated gross income from all sources does not exceed €15,000 for a single person or €25,000 for a couple during the relevant year (for this year's Return the relevant year will be 2013), you can choose to defer your full LPT liability.

Notes:

As set out in the above table, the thresholds are increased where the individual/couple have an outstanding mortgage.

A couple includes a married couple, civil partners and certain cohabitants.

Gross income from all sources consists of the total income before any deductions, allowances or reliefs that may be taken into account for income tax purposes and includes income that is exempt from income tax and income received from the Department of Social Protection but excludes Child Benefit.

- The deferred tax remains a charge on your property and you will be charged interest on deferred amounts at a rate of 4% per year.
- You can apply for deferral of your LPT payment by completing the LPT Return. Further information on [deferring payment of LPT](#) is available on the Revenue website.

3. When will I receive my LPT Return?

- Revenue will commence issuing LPT Returns from the second week in March. An information booklet on LPT and a Revenue Notice of Estimate of LPT liability will also be included with the Return.
- The Revenue Estimate is not a valuation of a property and should not be regarded as an accurate calculation of LPT liability. Where a property owner fails to submit their LPT Return by the relevant due date Revenue's Estimate of LPT liability will be collected using normal collection/enforcement options.
- Once a property owner values their property, submits their Return and advises Revenue of their payment preference within the relevant time limits, the Revenue Estimate of LPT notified to them is no longer relevant.

4. Are there any additional charges if I pay my LPT by deduction from my DSP payment?

Deduction at source is the easiest and most convenient way to pay your LPT. You will have the added advantage of phasing your payments rather than paying the entire LPT amount in one payment. In addition, you will not incur any charges, once you complete your payment of your LPT by the end of 2013. You must indicate on your Return that your payment preference is to deduct at source from your DSP payment.

5. What about interest charges?

Once you complete your payment of your LPT by the end of 2013, you will not be charged interest. Note that deduction of LPT from a DSP payment cannot reduce your DSP personal rate payment to less than €186 per week. You should ensure that the amount deducted each week from your DSP payment will meet your LPT liability.

6. What information will I need to provide in order to set up deduction at source?

On the Return you should provide the name and PPSN of the person who will be paying the LPT (this can be you or your spouse/civil partner), and the DSP payment from which the deduction is to be taken. A list of these payments is provided below:

- State Pension (Contributory);
- State Pension (Non-Contributory);
- Widow/widower's or Surviving Civil Partner's Contributory Pension;
- Widow/widower's or Surviving Civil Partner's Non-Contributory Pension;
- State Pension (Transition);
- One Parent Family Payment;
- Invalidity Pension;
- Carer's Allowance;
- Disability Allowance; Blind Pension.

7. When should I confirm which DSP payment I wish to pay my LPT from?

You should confirm the DSP payment you wish to have LPT deductions taken from when completing and submitting your LPT Return. Paper Returns must be submitted to Revenue by 7th May. An extended deadline of 28th May will apply to those who submit their Returns online.

8. Do I need to inform DSP which payment they should deduct the LPT from?

That will not be necessary as Revenue will provide this information to DSP.

9. What information will Revenue provide to DSP regarding me?

Revenue will provide the following information:

- Name and PPSN of person who will be paying the LPT (you or your spouse/civil partner);
- The DSP payment that the LPT is to be deducted from;
- The amount of LPT to be deducted each week from your DSP payment.

10. When will these deductions start?

When you select to pay your LPT by deduction at source from a DSP payment it will commence from 1 July 2013.

11. Will Revenue deduct LPT irrespective of how much money is left for me?

No, deduction of LPT from a DSP payment cannot reduce your DSP personal rate payment to less than €186 per week. So you should satisfy yourself that the amount deducted each week from your DSP payment will meet your LPT liability.

12. After I have submitted my LPT Return, will Revenue write to me to confirm that they will deduct LPT from my DSP payment?

No. As you will have confirmed your payment option on your Return, there will be no need for Revenue to write to you.

13. Will I receive a statement at the end of the year from Revenue?

No. If you require an end of year statement of the total LPT that has been deducted from your DSP payment, you should submit your request to DSP.

14. Can I confirm at any point during the year how much LPT is still outstanding?

Yes, provided you are recorded as an owner of the property on Revenue's system and the Return was filed under your PPSN. You can check your outstanding LPT balance at any time by visiting www.revenue.ie and accessing your personal LPT record by using your PPSN, Property ID and PIN code. It should be noted that there may be a short delay between the deduction of LPT from your DSP payment and the updating of your LPT balance on Revenue's system.

15. Are there any limitations on paying my LPT by deduction at source from my DSP payment?

If you wish to pay your LPT by deduction at source from a DSP payment, you can only choose a DSP payment from the list provided above at Question 6. Deduction of LPT from a DSP payment cannot reduce your DSP personal rate payment to less than €186 per week. So you should satisfy yourself that the amount deducted each week from your DSP payment will meet your LPT liability i.e. your chosen DSP payment must cover the full LPT liability for 2013. Where the scheme chosen would not allow the LPT to be paid in full by the end of the year a different payment method will need to be chosen by you.

Alternatively, if your only source of income is your DSP payment and you are an owner-occupier (in other words, if your property is your sole or main residence), you will be eligible to defer all or part (50%) of your LPT liability if you meet certain conditions. These conditions are set out in Question 2 above. Where a deferral is being claimed, a Return must be completed and the relevant deferral selected. Full details on [deferring payment of LPT](#) are available on the website.

16. I own the property with my husband. Can LPT be deducted from DSP payments to both of us?

No, the deduction can only be taken from one person's DSP payments. You must decide which of you will pay the LPT and what DSP payment the deduction should be taken from.

17. Can I choose more than one payment method to pay my LPT?

No, you can only select one method of payment on the LPT Return and it must cover the full LPT liability.

18. Can I split my LPT payment across more than one DSP payment?

No, you must choose one DSP payment from which the LPT will be deducted.

19. Can I choose when the deductions should start?

No, deductions will start on or after 1 July 2013.

20. Can I pause my payments for any reason?

No, this will not be possible. However, deduction of LPT from a DSP payment cannot reduce your DSP personal rate payment to less than €186 per week.

21. I'm waiting for my DSP application to be processed – will the entire amount be deducted from the arrears if any are due to me?

The total amount will be deducted evenly over the year (or over the period July to December in 2013). Where a number of weeks are paid together the deductions will be made to each week's personal rate of payment. However, deduction of LPT from a DSP payment cannot reduce your DSP personal rate payment for each of those weeks to less than €186 per week.

22. What if my circumstances change and I no longer wish to have LPT deducted from my DSP payment, can I change to another payment method?

If you need to change to a different payment method (e.g. changing to cash payments using an approved payment service provider) you must first notify Revenue of the new payment method. Revenue will then instruct DSP to stop deducting LPT from your DSP payment.

23. Can I change from another payment method (e.g. cash payments) to deduction at source from my DSP payment?

Yes, this is possible. As indicated at Question 22, you must first notify Revenue, confirming the DSP payment that your LPT should be deducted from. Revenue will then instruct DSP to start LPT deductions from your DSP payment and will confirm the amount of LPT to be deducted. It should be noted that there may be a short delay between the notification of your new payment method to Revenue and the start of deductions at source from your DSP payment.

24. If I discover that I have over-paid the amount of LPT due for 2013 (e.g. my wife paid some of the LPT by cash during the year), should I contact DSP for a refund?

No, you do not need to contact DSP. Any over-paid LPT will be repaid to you by Revenue. However, if this happens during the year you should notify Revenue who will instruct DSP of the revised amount of LPT to be deducted from your DSP payment.

25. If I don't send a completed Return to Revenue, what will happen?

If you don't submit a completed Return, the Revenue Estimate of your LPT liability will be collected using normal collection / enforcement options. Additionally, mandatory deduction at source from your DSP payment may arise. However, this option will only be chosen by Revenue where no other source of payment is available and you will be notified in writing by Revenue prior to any such mandatory deductions taking place.

26. What will happen if after receiving the letter from Revenue (described in Question 25) I send my completed Return to Revenue and confirm the amount of LPT due (based on my assessment of the value of my property)?

Revenue will notify DSP that the amount of LPT due for payment in 2013 has changed. Deductions from your selected DSP payment will be based on the LPT liability amount that you confirmed on your Return.

27. What will happen if there is insufficient income from my DSP payments to meet my LPT amount?

Deduction of LPT from a DSP payment cannot reduce your DSP personal rate payment each week to less than €186 per week. Where there is insufficient DSP income to meet your LPT charge, or where it is not enough to deduct the amount on a particular payday, you should contact Revenue and make arrangements with them. You should note that Revenue may also instruct DSP to deduct any outstanding amounts from future DSP payments.

28. What happens if my DSP payment stops and I switch to another DSP payment?

DSP will inform Revenue if your DSP payment ceases. As indicated at Questions 22 and 23 above, you can switch to another payment method by contacting Revenue and making the necessary arrangements. Where the new payment method chosen is deduction at source from another DSP payment, Revenue will instruct DSP to have the LPT deductions taken from that payment.

Exemptions

Certain properties will be exempt from LPT.

- New and previously unused properties that are purchased from a builder or developer between 1 January 2013 and 31 October 2016 will be exempt until the end of 2016.
- Properties purchased by a first time buyer between 1 January 2013 and 31 December 2013 will be exempt until the end of 2016. The exemption is subject to certain conditions, including that the property must be the person's sole or main residence. If the property is subsequently sold or ceases to be the person's main residence between 2013 and 2016, the exemption no longer applies.
- Properties constructed and owned by a builder or developer that remain unsold and have not yet been used as a residence.
- Properties in unfinished housing estates (commonly called "ghost estates"), specified by the Minister for the Environment, Community and Local Government in the [Finance \(Local Property Tax\) Regulations \(S.I. No. 91 of 2013\)](#). Further details are included in the [press release](#) issued by the Department of the Environment, Community and Local Government. Maps are available for viewing on the website of the relevant local authority. A full list of local authorities is available on the website of the [Department of the Environment, Community and Local Government](#)
- Residential properties owned by a charity or a public body and used to provide accommodation and support for people who have a particular need in addition to a general housing need to enable them to live in the community such as sheltered accommodation for the elderly or the disabled. A "charity" must be granted an exemption for tax purposes by the Revenue Commissioners to avail of this exemption. [Guidelines for the Assistance of Social Housing Providers in Identifying Special Needs Accommodation](#) (PDF, 176KB) are available on the Revenue website.
- Registered Nursing Homes.
- A property previously occupied by a person as his or her sole or main residence that has been vacated by the person for 12 months or more due to long term mental or physical infirmity. An exemption may also be obtained where the period is less than 12 months, if a doctor is satisfied that the person is unlikely at any stage to return to the property. In both cases, the exemption only applies where the property is not occupied by any other person.
(**Note:** Where a property is owned by more than one person, the owners are jointly and severally liable for the payment of the tax. Therefore, this exemption would not apply if the property in question was jointly owned with others.)
- Mobile homes, vehicles or vessels.

- Properties fully subject to commercial rates.
- Diplomatic properties.
- The Finance (Local Property Tax) (Amendment) Act 2013 provides for the following additional exemptions from LPT:
- Residential properties that have been certified as having significant pyritic damage. In these cases the properties will be exempt for a temporary period of approximately three years. Regulations have been made by the Minister for Environment, Community and Local Government ([Finance \(Local Property Tax\) \(Pyrite Exemption\) Regulations 2013 - S.I. No. 147 of 2013](#)) stipulating how properties are to be tested to establish whether they have been affected by a significant level of pyrite-induced damage and providing for the issue of certificates by a competent person where this has been established. Further information, including [Frequently Asked Questions](#) are available on the website of the Department of the Environment, Community and Local Government.
- Properties used by charitable bodies as residential accommodation in connection with recreational activities that are an integral part of the body's charitable purpose, e.g. guiding and scouting activities.
- A residential property purchased, built or adapted to make it suitable for occupation by a permanently and totally incapacitated individual as their sole or main residence, where an award has been made by the Personal Injuries Assessment Board or a court or where a trust has been established specifically for the benefit of such individuals. In the case of adaptations to a property, the exemption will only apply where the cost of the adaptations exceeds 25% of the market value of the property before it is adapted. The exemption ends if the property is sold and the incapacitated individual no longer occupies it as his or her sole or main residence.
- Revenue will issue a LPT Return to residential property owners in March 2013 for completion. To claim an exemption you must complete your Return and indicate the exemption condition you satisfy. Returns should be submitted by the relevant deadline (7th May if submitting a paper return and 28th May if submitting your return on-line).
- For further information on Exemptions please read the [Frequently Asked Questions \(FAQs\)](#)

Deferring payment of LPT

The Local Property Tax scheme includes arrangements whereby a person may opt to defer, or partially defer, payment of the tax if certain conditions are met. There are four separate categories of deferral of LPT available, **Income Threshold, Personal Representative of a Deceased Person, Personal Insolvency** and **Hardship Grounds**. The deferred tax remains a charge on the property until the property is sold or transferred to another person.

Interest will be charged on deferred amounts at a rate of 4% per annum. The deferred amount, including interest, will be a charge on the property and will have to be paid to Revenue on the sale/transfer of the property.

The following Guide sets out in more detail the arrangements for deferral and how to apply:

[Guidelines for Deferral or Part Deferral of Payment of LPT](#) (PDF, 278KB)

[Guidelines for Deferral or Part Deferral of Payment of LPT](#) (MS Word, 585KB)

Applications for deferral or partial deferral of LPT on the basis of Income Threshold should be made on the LPT1 Return Form only. Individuals applying for deferral of LPT under any of the other 3 categories must, in addition to submitting the LPT1 Return form, complete the [LPT2 Form](#) (PDF, 499KB).

The first category of deferral is available based on Income Thresholds.

The income threshold that determines whether a deferral may be claimed for a particular year is based on a person's gross income for the year. At the liability date for a year, i.e. 1 May 2013 for 2013 and 1 November 2013 for 2014 (and each 1 November after that), a claimant must estimate what his or her likely gross income will be for that year. Gross income is all income before any deductions, allowances or reliefs that are allowed to be deducted when calculating a person's taxable income for income tax purposes. It includes income that is exempt from income tax and income received from the Department of Social Protection but excludes child benefit.

The following are the conditions to qualify for a **full deferral**:

- The property must be the sole or main residence of the liable person.
- Owner-occupiers may apply for full deferral of the LPT charge where their estimated gross income from all sources does not exceed €15,000 for a single person and €25,000 for a couple during the relevant year (for the first Return this will be the estimated gross income for 2013).
- For owner-occupiers who have an outstanding mortgage, an adjusted gross income limit will apply. The income thresholds of €15,000 for a single person and €25,000 for a couple may be increased by 80% of their gross mortgage interest. This applies until 31 December 2017.

The following are the conditions to qualify for a **partial (50%) deferral**:

- The property must be the sole or main residence of the liable person.
- Owner-occupiers may apply for partial deferral where the estimated gross income from all sources, during the relevant year, is less than €25,000 in the case of a single person and €35,000 in the case of a couple. In these cases the owner-occupier will qualify for deferral of 50% of the LPT liability and the balance of 50% of the tax must be paid.
- For owner-occupiers who have an outstanding mortgage, the partial deferral income thresholds of €25,000 (single) and €35,000 (couple) may be increased by 80% of their gross mortgage interest. This applies until 31 December 2017. In these cases the owner occupier will qualify for deferral of 50% of the LPT liability and the balance of 50% of the tax must be paid.

The table and examples below provide further detail on LPT deferral arrangements.

Income thresholds for full and partial (50%) deferral of LPT liability

Liabe person (owner-occupiers only)	To qualify for a full deferral gross income must not exceed	To qualify for a partial (50%) deferral gross income must not exceed
Single or widow/er, no mortgage	€15,000	€25,000
Couple, no mortgage	€25,000	€35,000
Single or widow/er, with mortgage	€15,000 + 80% of gross mortgage interest	€25,000 + 80% of gross mortgage interest
Couple, with mortgage	€25,000 + 80% of gross mortgage interest	€35,000 + 80% of gross mortgage interest

A couple includes a married couple, civil partners and certain cohabitants. Cohabitant is defined in section 172 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010. For LPT deferral purposes, the required period of cohabitation is at least 2 years where the couple have children or at least 5 years where they do not have children.

The Finance (Local Property Tax) (Amendment) Act 2013 introduces three additional categories that may qualify for a deferral of LPT:

Individuals applying for deferral of LPT under any of these 3 categories must, in addition to submitting the LPT1 Return form, complete the [LPT2 Form](#) (PDF, 499KB).

As with income based deferrals, deferrals for personal representatives of a deceased liable person and personal insolvency deferrals are accepted on a self-assessment basis. However, in the case of deferrals based on hardship grounds, Revenue will review applications and will grant or refuse the deferral application.

- Personal representatives of a deceased liable person where a property has not been transferred or sold within 3 years of a liable person's death may apply for a deferral until the earlier of (a) the date the property is transferred or sold or (b) 3 years after the date of death.
- A person who has entered into an insolvency arrangement under the Personal Insolvency Act 2012 may apply for deferral of the LPT that is due during the period for which the insolvency arrangement is in effect.
- A person who has suffered both an unexpected and unavoidable significant financial loss or expense, as a result of which he or she is unable to pay the LPT without causing excessive financial hardship, may apply for full or partial deferral. Claims for this type of deferral will require full disclosure of a person's financial circumstances and any other information required by Revenue in accordance with the detailed guidelines which will be published on Revenue's website. Following an examination of the information provided, Revenue will determine whether deferral should be granted.

Further details are available in [Guidelines for Deferral or Part Deferral of Payment of LPT](#) (MS Word, 583KB) under Sections 3.1, 3.2 and 3.3.

For further information on deferring payment please read the [Frequently Asked Questions \(FAQs\)](#)

Failure to meet LPT obligations

If you don't submit a Return, or contact Revenue to say why you are not liable Revenue will pursue you for this estimated amount of tax using a range of collection options including:

- Mandatory deduction from 1 July 2013 from your employment income, occupational pension or certain Government payments.
- Attachment of your bank account.
- Referral of the debt to a Sheriff or a Solicitor for collection.
- The withholding of any refund of other tax as payment against LPT due.

Because you have a Revenue debt, you will also not qualify for a Tax Clearance Certificate.

Self-employed persons or companies will also be liable to a late filing surcharge on Income Tax or Corporation Tax Returns

Interest charges at 8% per annum apply to late payment of LPT and penalties may also arise.

Any unpaid LPT attaches to the property and you will not be able to sell it without paying any LPT, interest and penalties due.

For further information on failure to meet LPT obligations please read the [Frequently Asked Questions \(FAQs\)](#)

FAQs

Frequently asked questions are available on a variety of topics

Submitting your 2013 LPT1 Return to Revenue:

- [Completing your LPT Return](#)
- [Guidance for owners of Multiple Properties](#)
- [Issue with 'W' format Personal Public Service numbers \(PPSNs\)](#)

Paying your LPT liability:

- [What do I need to do for 2015?](#)
- [Payment of Household Charge arrears](#)
- [Issue with 'W' format Personal Public Service numbers \(PPSNs\)](#)
- [Cash Payments \(including Debit/ credit card\) through approved payment service providers](#)
- [Cheque/postal order](#)
- [Debit/ Credit Card](#)
- [Deduction at Source from wages/occupational pension – FAQs for Employees](#)

- [Direct Debit](#)
- [Information for employers/pensions providers](#)
- [Information for DSP recipients](#)
- [Information for farmers](#)
- [Single Debit Authority](#)

Applying for an exemption or deferral:

- [Exemption from LPT](#)
- [Claiming an exemption under section 8 for a second hand property purchased in 2013 by a non-first time buyer.](#)
- [Deferring Payment of LPT](#)

Selling/transferring ownership of a residential property:

- [Exemptions for residential properties purchased in 2013](#)
- [Vendors](#)
- [Purchasers](#)

What will happen if you fail to meet your LPT obligations:

- [The Revenue Estimate](#)
- [LPT Surcharges](#)
- [Reminder Letters](#)

FAQs are also available on:

- [Appeals](#)
- [Disabled Persons](#)
- [General Questions on LPT](#)
- [Liability to LPT](#)
- [Valuing your Property](#)
- [Approved Housing Bodies](#)
- [Local authorities](#)

Contact Details

Further information relating to LPT is available as follows:

LPT Helpline 1890 200 255 - Opening Hours:

- Monday 24 November: 8.30am to 8pm
- Tuesday 25 November: 8.30am to 8pm
- Wednesday 26 November: 9.00am to 5pm
- Thursday 27 November: 9.00am to 5pm
- Friday 28 November: 9.00am to 5pm

Phone: 1890 200 255 (ROI only)*

+ 353 1 7023049 (From outside ROI)

Email: lpt@revenue.ie

By Post: LPT Branch, P.O. Box 1, Limerick

Aertel: Page 593

* Please note that the rates charged for the use of 1890 Lo-Call numbers may vary among different service providers. It is recommended that you only ring Lo-Call 1890 numbers using a landline as calls made using mobiles may be expensive.

Information is also available from the Citizens Information Service:

Web: www.citizensinformation.ie

Phone: 0761 07 4000

In person by calling to a Citizens Information Service near you.

Stamp Duty

Self Assessment and Stamp Duty

Stamp duties fall into two main categories:

1. Duties payable on a wide range of legal and commercial documents, including (but not limited to) conveyances of property, leases of property, share transfer forms and certain agreements. Depending on the nature of the document, the duty is either ad valorem or of fixed amount. Prior to 31 December 2009, the duties in this category were denoted by means of stamps affixed to or impressed on the document. Following the introduction of the eStamping system, all instruments must be stamped by means of attaching the stamp certificate, obtained under the eStamping system, to the instrument. [Information, help text and guidelines on the eStamping System](#).
2. Duties and levies payable by reference to statements. These duties and levies mainly affect banks and insurance companies and include a duty in respect of financial cards (e.g. Credit, ATM, Laser and Charge cards) and levies on certain insurance premiums and certain statements of interest. [Information leaflet in relation to financial cards](#).

Tax & Duty Manuals - Section 16 FOI Act

Residential Property

The most common charge to stamp duty that affects individuals is the stamp duty on the purchase of houses and apartments. The amount of stamp duty payable depends on the price paid (or the market value where the price paid is less than market value) for the property.

Rates of duty for deeds executed **on or after 8 December 2010**

Aggregate Consideration	Rate of Duty
First €1,000,000	1%
Excess over €1,000,000	2%

Example 1

House/apartment

Consideration: €1,200,000

Stamp duty payable = €14,000

[(€1,000,000 @ 1%) + (€200,000 @ 2%)]

Example 2

House/apartment

Consideration: €125,000

Stamp duty payable = €1,250

[€125,000 @ 1%]

Aggregation

Aggregation applies in determining the stamp duty liability where a transaction forms part of a larger transaction or of a series of transactions involving residential property. The stamp duty liability is calculated on the basis of the aggregate consideration. The duty is then apportioned between the separate properties that are transferred by separate instruments and the apportionment is pro rata to the consideration for each property.

Example 3

Two houses are purchased for a total of €1,200,000 (€800,000 for House A and €400,000 for House B).

Stamp duty is calculated on the aggregate consideration of €1,200,000.

Aggregate Consideration = €1,200,000

Stamp duty payable: €14,000

[Apportionment of duty between House A and House B is as follows:

House A (€14,000 x €800,000) / €1,200,000 = €9,333

House B (€14,000 x €400,000) / €1,200,000 = €4,667]

Non-Residential Property

Non-residential property includes all types of property other than residential property, stocks or marketable securities and policies of insurance or life insurance.

Instruments executed on or after 7 December 2011 - 2%

Former Rates of Stamp Duty

Example 4

Commercial unit

Consideration: €90,000

Stamp duty payable: €1,800

[€90,000 @ 2%]

Purchase of a Site

Where an individual purchases a site with no connected agreement to build a house or apartment, the transfer of the site is chargeable at the appropriate rate for non-residential property.

Example 5

Site Consideration : €50,000

Stamp duty payable: €1,000

[€50,000 @ 2%]

Where an individual purchases a site in connection with, or as part of, an arrangement to build a house or apartment on that site then stamp duty will be charged on the aggregate amount of the site cost and the building cost at the appropriate residential property rate.

Example 6

Site with connected building agreement for a house or apartment
Site cost €50,000
Building cost €165,000
Aggregate cost: €215,000
Stamp duty payable: €2150
[€215,000 @ 1%]

Mixed Property

Where a transaction relates to a mixed property, the consideration must be apportioned between the residential and non-residential elements. The residential property is not aggregated with the non-residential portion for the purposes of determining the appropriate rate of stamp duty.

The [Apportionment Form](#) (PDF, 17KB) is available on the Revenue website.

Example 7

Shop with connected apartment
Consideration: €1,200,000
Apportioned: Shop = €900,000 + Apartment = €300,000
Stamp duty payable: €21,000
[(€900,000 @ 2%) + (€300,000 @ 1%)]

VAT and Stamp Duty

Stamp duty is assessed on the VAT exclusive consideration, Sections 48 and 56 of the Stamp Duties Consolidation Act 1999 provide that the chargeable consideration for stamp duty purposes is to exclude any VAT chargeable under Section 2 of the VAT Act 1972 on the sale or lease.

Where VAT is included in the consideration, it should be deducted before calculating the charge or rate of stamp duty.

Gifts

A transfer by way of gift is chargeable the same way as a transfer on sale, with the market value of the property being substituted for the consideration.

Leases

A lease is chargeable to stamp duty on both the premium (or fine) and the rent payable under the lease. The duty chargeable on the premium is at the rate for residential or non-residential property as appropriate.

Residential and Non-Residential Property	Rate of Duty
Lease for a term not exceeding 35 years or for any indefinite term	1% of the average annual rent
Lease for a term exceeding 35 years but not exceeding 100 years	6% of the average annual rent
Lease for a term exceeding 100 years	12% of the average annual rent

A lease of a house or apartment for a term not exceeding 35 years or for any indefinite term and where the rent does not exceed €30,000 per annum is exempt from stamp duty.

Stocks and Marketable Securities

Share Transfer Forms

A transfer of stock or marketable securities of any company incorporated in the State is liable to stamp duty at 1% of the consideration paid. Where the transfer takes place electronically through the CREST system a 1% charge also arises.

Share Transfer Forms where the consideration is €1,000 or less

Share Transfer Forms where the consideration is €1,000 or less

Where the consideration for a particular transfer of stocks or marketable securities is €1,000 or less but the transfer **does form part** of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration which is attributable to stocks or marketable securities exceeds €1,000, the instrument will be chargeable to ad valorem stamp duty at 1% and must be submitted to Revenue for stamping. The same applies to a gift in similar circumstances with the substitution of the value of the stocks or marketable securities for the amount or value of the consideration for the sale

The change does not affect electronic transfers of stocks or marketable securities. Accordingly, ad valorem stamp duty at 1% will continue to be chargeable on transfers effected in CREST regardless of the amount or value of the consideration for the sale concerned.

Electronic Share Trading (CREST)

Where the transfer takes place electronically through the **CREST** system a 1% charge also arises.

CREST

CREST is the name of an electronic system, which settles transfers of shares that are dealt with on selected exchanges.

The Companies Act, 1990 (Uncertificated Securities) Regulations, 1996 (S.I. No. 68 of 1996) gave Irish companies the option of allowing their shareholders:

1. to evidence their title to shares otherwise than by a share certificate, and
2. to transfer their shares electronically i.e. without a stock transfer form.

The Regulations provide that electronic transfers must be effected through an electronic system the operator of which has been approved by the Minister for Enterprise and Employment (or by a body designated by the Minister) or by the appropriate authority in another Member State of the European Union. CRESTCo Ltd which is now known as Euroclear UK & Ireland Limited, was approved to operate a system (called CREST) through which shares can be transferred electronically.

The Stamp Duties Consolidation Act, 1999, supersedes the legislation enacted in the 1996 Finance Act. Sections 68 to 78 deal with electronic transfer of shares.

Finance Act 2007

Until 1 October 2007 users of the CREST System were able to apply for exemptions such as Market-Maker and reliefs such as Broker Dealer, Closings etc. However the Finance Act 2007 removed these, and introduced new reliefs i.e. Central Counterparty Relief and Intermediary Relief.

Further information on Intermediary Relief and Central Counterparty Relief can be found in the below linked guidance notes. Please note that the introduction of automated Intermediary Relief in the Crest System on Jan 28 2008, means that Section 5.4 of the August 2007 Guidance note is no longer relevant.

[Guidance Notes - Stamp duty on transfers of Irish securities - Intermediary relief and CCP relief](#) (PDF, 257KB)

[Stamp Duty on Transfers of Irish Securities](#) (PDF, 93KB) - Operational changes in CREST January 2008 - February 2008 Notice (This replaces the notice of January 2008)

Please read the above linked guidance notes before completing the following application form

[Application Form to become a Recognised Intermediary](#) (PDF, 58KB)

- [List of Designated Exchanges/Markets](#)
- [List of Recognised Clearing Houses](#)

Reclaim Forms

[Application Form to reclaim stamp duty - Intermediary Relief](#) (PDF, 120 KB)

[Application Form to reclaim stamp duty - No Change in Beneficial Ownership \(NCBO\)](#) (PDF, 124 KB)

Interest and Penalties - Late Payment of Stamp Duty

[Information Note](#)

Reliefs & Exemptions

Section	Relief
Section 79 SDCA	Intragroup transactions - conveyances or transfers - exempt. This relief does not apply to leases
Section 80 SDCA	Certain company reconstructions and amalgamations – exempt
Section 80A SDCA	Demutualisations of assurance companies
Section 81AA SDCA	Young trained farmer exemption Leaflet SD2B
Section 82 SDCA	Charities - conveyance/transfer/lease of land - exempt
Section 82A SDCA	Donations to approved bodies
Section 82B SDCA	Approved Sports Bodies - Exemption from stamp duty on acquisitions of land by an approved sports body
Section 83B SDCA	Certain Family Transfers - Exemption from stamp duty on certain transfers of farmland
Section 95 SDCA	Commercial woodlands - duty not chargeable on the value of the trees growing on the land
Section 96 SDCA	Transfers of property between spouses/civil partners
Section 97 SDCA	Transfer of property between divorced spouses/civil partners on foot of certain orders made by Irish or foreign courts
Section 101 SDCA	Intellectual property
Section 101A SDCA	Sale, transfer or other disposition of an EU Single Farm Payment Entitlement
Section 106B SDCA	Housing Authorities and Affordable Homes Partnership
Section 111 SDCA	Oireachtas Funds
Section 113 SDCA	Miscellaneous instruments

Consanguinity Relief

This relief applies to transfers of non-residential property to certain relatives, e.g. parent, grandparent, step-parent, child, foster-child, adopted child, brother, sister, half-brother/sister, aunt, uncle, niece, nephew. Duty is charged at half the normal rate. This relief applies to transfers of non-residential property executed on or before 31 December 2014 and does not apply to leases or transfers of shares. Finance Act 2011 confirmed that consanguinity relief would no longer apply to transfers of residential property with effect from 8 December 2010.

Miscellaneous

Other Items Liable to Stamp Duty

[Financial Cards](#) (ATM, Laser, Credit card)

Bills of Exchange (including cheques): €0.50

Policies of Insurance (Non-Life)

Per Policy:€1

[\(Non-Life\) Policies Composition](#) (PDF, 164 KB)

[\(Non-Life\) Policies Receipt](#) (PDF, 220 KB)

Non-Life Insurance Levy on Premiums

Section 125 of the SDCA imposes a levy of 3% on the gross amount received by an insurer in respect of certain non-life insurance premiums. The exceptions are re-insurance, voluntary health insurance, marine, aviation and transit insurance, export credit insurance and certain dental insurance contracts.

The 3% levy applies to premiums received on or after 1 June 2009 in respect of offers of insurance or notices of renewal of insurance issued by an insurer on or after 8 April 2009. In relation to notices of renewal or offers of insurance issued prior to 8 April 2009, a 2% levy applies.

The Non-Life Insurance Levy on premiums will be collected in conjunction with the Contribution to the Insurance Compensation Fund. A fillable [Return Form](#) (PDF, 303KB) encompassing both the 2% Contribution and the 3% Duty is available.

Please note that the first returns will be due on or before 25th April 2012.

Insurance Compensation Fund

The Minister for Finance has [appointed](#) the Revenue Commissioners to collect the appropriate contribution (section 6 of the Insurance Act 1964 as amended by section 7 of the Insurance (Amendment) Act 2011) to be paid to the Fund.

Further information regarding the contribution is available from the [Central Bank](#).

The Contribution to the Fund will be collected in conjunction with the existing Non-Life Insurance Levy on premiums. A fillable [Return Form](#) (PDF, 303KB) encompassing both the 2% Contribution and the 3% Duty is available.

Please note that the first returns will be due on or before 25th April 2012.

Life Assurance Levy on Premiums

Section 124B of the SDCA provides for a levy of 1% on life assurance premiums. For each quarter, commencing with the quarter ending on 30 September 2009, an insurer must deliver to the Revenue Commissioners a statement showing the assessable amount for the insurer for the quarter. The statement must be accompanied by the amount of stamp duty payable. A fillable form is available [here](#):-

[Levy on certain Life Assurance Premiums \(PDF, 383KB\)](#)

Levy on Health Insurers

Finance Act 2013 amended section 125A of the SDCA to provide for an increased levy on health insurers.

1 January 2013 - 30 March 2013

Age	Rate
Aged less than 18 years	€95
Aged 18 years or over	€285

After 30 March 2013

Age	Non-Advanced Cover	Advanced Cover
Aged less than 18 years	€100	€120
Aged 18 years or over	€290	€350

Pension levy

[Pension Levy - Information regarding filing and payment](#) (PDF, 65KB)

eStamping

Guide to e-Stamping (PDF, 783KB)

Self Assessment and Stamp Duty (PDF, 188KB)

e-Stamping - [Frequently Asked Questions](#)

The e-Stamping Return

[Quick Guide to filing an e-Stamping return](#) (PDF, 589KB)

[Filing an Amended Return](#)

[Mandatory eFiling](#)

[Tax Reference Numbers](#)

[Selecting a Category of Instrument](#) (PDF, 116KB)

[Expression of Doubt](#) (PDF, 25KB)

[Returns for contracts or Agreements Under section 31 SDCA '99](#) (PDF, 81KB)

[Returns for CRO Form B6 \(Form 52\)](#) (PDF, 99KB)

[Late Filing Surcharge/Penalties/Interest](#) (PDF, 26KB)

Completing a Paper Stamp Duty Return

[Completing eStamping return form SDR1](#) (PDF, 119KB)

[Completing eStamping return form SDR2](#) (PDF, 62KB)

[Completing eStamping return form SDR3](#) (PDF, 80KB)

[Stamp Certificate - Search and Replacement](#)

[Finance Certificates](#)

[ROS e-Stamping User Guide](#)

[Legislation - Stamp Duty Notes for Guidance](#)

Residential Property Tax

The tax was abolished with effect for all valuation dates beginning on or after 5 April 1997.

Residential property tax was an annual tax chargeable on the market value of residential property owned and occupied on a valuation date which is 5 April each year.

[Market Value Exemption Threshold 5 April 2006](#)

[Rates](#)

[Reference Material](#)

[Further information](#)

Market Value Exemption Threshold 5 April 2006

The Market Value Exemption Threshold 5 April 2006 is €1,389,000. While Residential Property Tax was abolished with effect from 5th April 1997, a Clearance Certificate procedure remains in place in relation to the sale of certain residential properties to assist the Revenue Commissioners to collect outstanding tax.

The value threshold relating to the Residential Property Tax Certificate of Clearance has been increased to €1,389,000 in accordance with the "indexation" provisions in the legislation (Section 100 Finance Act 1983, as amended).

The new threshold, which relates exclusively to the tax clearance procedure, applies to house sale contracts executed on or after 5th April 2006. From that date, where the sale consideration for residential property exceeds €1,389,000 the vendor must provide the purchaser with a Certificate from the Revenue Commissioners indicating that all Residential Property Tax due for years for which the tax was in operation has been paid. In the absence of the certificate the purchaser is obliged to withhold a specified amount from the sale consideration and remit same to the Revenue Commissioners (Section 110A Finance Act 1983, as amended).

Rates

The tax was charged at the rate of 1.5% on the excess of the market value of all relevant residential properties of a person over a market value exemption limit and was payable provided the income of the household exceeded an income exemption limit. **The tax was abolished with effect for all valuation dates beginning on or after 5 April 1997.**

Reference Material

[Leaflet RP2](#) - Notes on Residential Property Tax

[Leaflet RP4](#) - Review and Appeal Procedures

[Leaflet RP5](#) - Certificates of Clearance

The leaflets above were accurate at the time of publication

Section 118 amended Section 110a of the Finance Act 1983 and abolished the Clearance Certificate Scheme for Sales of Residential Property completed on or after 1 February 2007.

Further information

Contact your local Revenue Office. The [contact locator](#) is the quickest way to get the contact details for your local Revenue office.

[Tax & Duty Manuals - Section 16 FOI Act](#)

Value Added Tax

VAT Registration

This Section deals with the rules relating to registration for VAT purposes. It describes who is obliged to register, who may or may not register and the procedures for registration. The treatment of non-established suppliers is also set out in VAT Information Leaflet [Foreign Suppliers Doing Business in Ireland](#).

1. Taxable Persons & Accountable Persons

A taxable person is any person who independently carries out any business in the State. It includes persons who are exempt from VAT as well as flat-rate farmers. VAT law provides that VAT is chargeable on the supply of goods and services effected within the State for consideration by a taxable person acting as such, other than in the course or furtherance of an exempted activity. A person who is required to charge VAT is referred to as an accountable person.

An accountable person is a taxable person who independently:

1. supplies taxable goods or services in the State
2. makes [intra-Community acquisitions](#) of goods in the State
3. receives services from abroad that are taxable where received, (see Supply of Services, paragraph 3)
4. receives cultural artistic entertainment or similar services provided by a person not established in the State (see Supply of Services paragraph 9)
5. is involved in property transactions in the State and is obliged to register for VAT in the State (see [Guide to VAT on Property](#))
6. receives goods for installation or assembly in the State from a person not established in the State
7. is, in receipt, as a principal contractor, of construction services in the State from a sub-contractor including a non-established sub-contractor
8. is, in receipt of supplies of gas through the natural gas distribution system or electricity from a person not established in the State
9. is in receipt of greenhouse emission allowances from a supplier established within the State or abroad
10. is a person who carries on a business in the State which consists of or includes dealing in scrap metal and who receives a supply of scrap metal from another taxable person who carries on a business in the State
11. is a person in receipt of construction services, in the State from a connected person

Accountable persons are obliged to comply with all necessary requirements arising from such registration (see [Accounting for VAT](#), [Invoices Credit Notes](#) and [Records to be Kept](#)) if any of the appropriate thresholds outlined below are exceeded, or are likely to be exceeded, in any twelve-month period.

See [Farmers leaflet](#) for an outline of the VAT obligations of farmers.

2. Thresholds for Registration for VAT

In the case of supplies in the State and intra-Community acquisitions, registration is obligatory where certain turnover thresholds are exceeded or are likely to be exceeded in any twelve-month period. However, it should be noted that in relation to [Distance Sales](#), the threshold is based on a calendar year. The principal thresholds applicable are as follows-

VAT Registration Thresholds in €

Date Effective From	Goods¹	Services²	ICAs³	Distance Sales⁴	Foreign Traders⁵	Received Sales⁶
1 May 2008	75,000	37,500	41,000	35,000	0	0

1. While the general turnover threshold for the supply of goods is €75,000, persons supplying goods liable at the reduced or standard rates which they have manufactured or produced from zero-rated materials must register if their turnover is €37,500 or more.
2. While the general turnover threshold for the supply of services is €37,500, for persons supplying both goods and services where 90% or more of the turnover is derived from supplies of goods (other than of the kind referred to in the above paragraph) then the threshold for Goods applies.
3. Intra-Community acquisitions of goods for business purposes by a person in the State
4. Distance sales of goods by a foreign trader to non-registered customers in the State
5. Persons not established in the State but supplying goods and services here must register regardless of the level of turnover.
6. Persons receiving services from abroad for business purposes in the State must register regardless of the level of turnover.

A non-EU business supplying electronic services to private consumers in the State is obliged to register and account for VAT irrespective of the level of turnover. However, an optional scheme is available to enable the supplier to register in one EU Member State. (See [paragraph 6](#))

An accountable person established in the State is not required to register for VAT if their turnover does not reach the appropriate threshold above. However, they may elect to register for VAT.

In the case of services received from abroad that are taxable where received, no threshold applies and all such services are liable to VAT. Special rules also apply in the case of farmers and fishermen in receipt of services from abroad that are taxable where received. See [Leaflet on Farmers](#)

The turnover thresholds set out in paragraph 2 do not apply to persons who are not established in the State. Where such persons supply taxable goods or services in the State in the course or furtherance of business, they are obliged to register and account for

VAT in respect of all such supplies (but see [paragraphs 7 to 9](#)). (See [Foreign Suppliers Doing Business in Ireland](#)).

Persons who make no taxable supplies in the State are neither obliged nor entitled to register for VAT in the State.

For taxable property transactions the thresholds for registration do not apply. For further details refer to the [Guide to VAT on Property](#).

See: [Table of Historic VAT Registration Thresholds](#) [1972 to 2007]

3. How is the threshold determined?

For the purposes only of deciding if a person is obliged to register for VAT, the actual turnover may be reduced by an amount equivalent to the VAT borne on purchases of stock for re-sale.

Example

Annual purchases of stock for re-sale [€48,780.60 plus €11,219.40 VAT at the standard rate]	€60,000 (VAT Inc.)
Actual turnover	€80,000 (VAT Inc)
Less	
VAT on stock for re-sale	(€11,219.40)
Turnover	€68,780.60

As the business' turnover is below the registration limit of €75,000 after the deduction of €11,219.40 VAT charged to them on purchases of stock, the business is not obliged to register.

4. Exempt persons and non-taxable entities acquiring goods within the EU

Exempt persons and non-taxable entities who acquire or are likely to acquire more than €41,000 worth of goods from other Member States in any period of twelve months are obliged to register for VAT in respect of those intra-Community acquisitions. Exempt persons and non-taxable entities below this threshold may elect to register in respect of such acquisitions.

It should be noted that exempt persons and non-taxable entities acquiring new means of transport or excisable goods must register for VAT irrespective of the value. Registration by exempt and non-taxable persons for receipt of intra-Community acquisitions does not give VAT deduction rights (see [State Procurement](#), [Acquisitions from other EU Member States](#) and [VAT Due VAT Deductible](#)).

5. Services received from abroad that are taxable where received

See place of [Supply of Services](#).

6. Electronic services supplied by non-EU suppliers to private individuals in the EU

Where a non-EU business supplies electronic services to a private consumer in any EU Member State, the place of supply is the place where the consumer normally resides. The main effect of this is that suppliers of these services are obliged to register and account for VAT in every EU Member State where they have private customers. However, an optional special scheme is available, which allows such non-EU businesses to opt to register in one EU Member State only.

The special scheme enables the non-EU supplier to choose an EU Member State in which to register for and pay VAT, regardless of the EU Member State in which the supplier's private consumer resides. Once registered, the supplier makes VAT returns to that EU Member State, declaring the VAT due on all the on-line sales to consumers within the EU. The rate of VAT is the standard rate in the country in which the consumer resides. A special on-line return form for suppliers who wish to register for VAT in the State is provided under which the supplier must provide a breakdown of all electronic supplies to customers in each EU Member State. Payment is made to a designated account in the EU Member State of registration. That EU Member State re-distributes the VAT receipts to other EU Member States in accordance with the amounts due as declared by the supplier.

Revenue have set up a register of non-EU suppliers who opt to register in the State under the scheme. Registration is only accessible through the Revenue on-line Service ([ROS](#)). Suppliers must furnish certain details to ROS in order to register under the scheme. A section of the ROS website, especially for non-EU suppliers, facilitates applicants in the registration process.

A supplier registered under the scheme is allocated an identification number (the special VAT number for electronic services) and a digital certificate by ROS. Suppliers on the Irish register use their digital certificates to access the system via ROS. Suppliers must submit special VAT returns and pay Revenue the VAT due in respect of their supplies in all EU Member States including Ireland by the 19th day of the month following the end of each calendar quarter. Payment must be made in euro to a bank account designated by Revenue. (See [e-Services and Broadcasting](#)).

7. Supply of cultural, artistic, sporting, scientific, entertainment or similar services by non-established promoters and artists

Registration is required by non-established promoters and artists who self-promote in respect of admissions to cultural, artistic, scientific, educational or similar events, held in the State, where the admission charges are liable to VAT and the promoter/artist is responsible for the admissions. See: [VAT treatment of the right of admission to cultural, artistic, sporting, scientific, educational, entertainment, or similar events, and services ancillary to the admission](#).

8. Construction Operators

Sub-contractors not established in the State who provide construction services to principal contractors who are within the scope of Relevant Contracts Tax (RCT) (as defined in section 530 of the Taxes Consolidation Act 1997) are not required to register for VAT. VAT must be accounted for by the principal as if he or she had supplied the service. Also, where there are supplies of construction services in the State between two connected persons the recipient is the accountable person. (See [Reverse Charge Construction](#)).

Supplies by established and non-established contractors to persons other than those in the construction industry will continue to be treated under the existing system. For example, a builder who builds an extension for a private individual or an electrician who installs a new alarm system in a shop will charge and account for VAT on the supply. The reverse charge will not apply to these supplies (see [Construction Services New Rules](#) (PDF, 614KB)).

9. Non-established suppliers making distance sales to Ireland

Distance sales covers mail-order sales and phone or tele-sales made to persons in the State who are not accountable persons, by a supplier registered in another EU Member State where the supplier is responsible for delivery of the goods. (See [Distance Sales in EU](#) and [Intra-Community Supplies paragraph 12](#)).

10. Electing to Register

A person established in the State whose turnover from supplies in the State or whose intra-Community acquisitions do not exceed the appropriate thresholds may elect to become registered but only from a current date. The procedures for those electing for VAT registration are the same as those for traders who are obliged to register. A person who elects to become registered is subject to the same obligations as other registered traders (see [paragraph 12](#) below).

11. Registration Procedures

E-registration is a Revenue initiative to enable Agents and Customers who have registered with ROS or PAYE Anytime to manage their Revenue registrations online. Introduced in 2009, it was significantly enhanced in 2012, and it now represents a comprehensive alternative to paper-based correspondence.

While a paper application is still required in a limited number of registration transactions, all paper applications received which could otherwise be completed online will be returned to the agent with a request that the transaction be dealt with online.

Registration is effective from the beginning of the next taxable period of two months after the date on which the completed application is received, or from such earlier date as may be agreed between the Revenue District and the applicant. In the case of a person not obliged to register but who is electing to do so, the effective date will be not earlier than the beginning of the taxable period during which the application is made.

Applicants who cannot avail of the [e-Registration facility](#) must complete the hard copy version of the [TR1 Registration Form](#) (PDF, 1MB) in the case of VAT registration for individuals, trusts and partnerships or [TR2 Registration Form](#) (PDF, 924KB) in the case of VAT registration for companies. The hard copy version of the completed form, signed and dated should be sent to the **local Revenue District** where the taxpayer is established. Non-established persons should complete [TR1 \(FT\) Registration Form](#) (PDF, 1.05MB) in the case of VAT registration for individuals, trusts and partnerships or [TR2 \(FT\) Registration Form](#) (PDF, 1.69MB) in the case of VAT registration for companies. The hard copy version of the completed form, signed and dated should be sent to the Office of the Revenue Commissioners, Dublin City Centre/North City Business Taxes District, 9/15 Upper O'Connell Street, Dublin 1.

Any change in the particulars supplied by a trader for the purposes of registration (for example, a sole trader becoming a limited company or the cessation of a partnership) must be notified to the appropriate Revenue District within 30 days of the change.

12. Registration of New Business

A person who is setting up a business but who has not yet commenced supplying taxable goods or services may register for VAT as soon as it is clear that he or she will become an accountable person. This will enable that person to obtain credit for VAT on purchases made before trading actually commences.

In general, farmers are not obliged to register for VAT in respect of their farming activities. However, special rules apply to farmers who, for example, supply bovine semen, agricultural contracting services and who retail horticultural products. (See [Agricultural Services](#) and [Horticultural Retailers](#)).

13. Cancellation of Registration

A person who has elected to register for VAT may cancel their registration by arrangement with the relevant Revenue District. It is a condition of such cancellation that they pay to Revenue any excess of VAT refunded to them over the tax paid for either:

- the taxable periods during which the election had effect or
- three years prior to the date of application for cancellation, whichever is the lesser

A person whose turnover has fallen below the appropriate turnover threshold may have the registration cancelled.

The VAT to be repaid to Revenue is calculated as follows:

(A + B) - C

A - Is the amount of tax repaid to the person for the period for which the election has effect in respect of tax borne or paid in relation to the supply of goods or services

B - Is the tax deductible in respect of intra-Community acquisitions made by that person during that period

C - Is the net total amount of tax (if any) paid by such person in relation to the supply of goods or services by that person in the same period

Where a farmer who would not otherwise be an accountable person has elected to register for VAT and wishes to cancel that election, then the review period is also the period for which the election had effect or three years, whichever is the lesser. For the purpose of calculating any excess of VAT refunded to him over VAT repayable to him, the amount of tax paid by the farmer should be increased by an amount equal to the flat-rate addition. The amount refunded to him should be reduced by the amount of VAT which would have been repayable to him/her under SI No. 266 of 1993 ([Repayments to unregistered farmers of VAT incurred on farm buildings and structures](#)).

A person ceasing to trade should notify their Revenue District in order that the VAT registration number may be cancelled promptly. This is important to note, otherwise return forms and demands for estimated VAT liability will continue to issue automatically.

Revenue will also cancel a person's VAT registration if they have been registered in error, or they have ceased to be an accountable person. In certain circumstances a cancellation of registration will give rise to recovery by Revenue of the net VAT repaid to the person during the period of election.

14. Cancellation of a 'Holiday Home' election

Persons who elect to register for VAT in respect of the letting out of holiday accommodation must, in certain circumstances, pay a 'cancellation amount' to Revenue when they cancel their election to register. The cancellation amount is calculated on the basis of the amount of VAT deductible on the property used for the holiday lettings and the length of time for which the property was let before the cancellation. No cancellation amount is payable if the length of time involved exceeds 10 years.

The rule is confined to persons who let out holiday accommodation and incur capital development costs on which the VAT can be claimed back, have an annual turnover from the lettings of less than €37,500 and elect to register for VAT. The rule is confined to persons who elect to register for VAT in respect of the letting of holiday accommodation because they have an annual turnover of less than €37,500 and they reclaim the VAT incurred on the cost of capital development of the holiday accommodation.

The formula for calculating the adjustment amount is as follows:

$$\frac{\mathbf{A \times (10 - B)}}{\mathbf{10}}$$

where

A - is the tax deductible (or which would have been deductible but for the operation of the transfer of business rules) on the immovable property

B - is the number of **full** years it was let

Persons who cancel their election after short periods of time are liable to repay proportionately more VAT than those who cancel after long periods.

Where the investor transfers the holiday property before the 10 years are up the person to whom the property is transferred is liable for the cancellation amount where applicable.

The above holiday home cancellation provisions do not apply to immovable goods acquired or developed on or after 1 July 2008.

15. Relief for stock-in-trade for newly registered traders

A person who has become liable for VAT may claim a credit, if any, for VAT suffered on the stock-in-trade

(i.e. goods for re-sale but not capital goods, tools) held at the beginning of the first taxable period for which he or she is registered. Where the rates actually charged at the time of purchase of the goods differ from the rates applying at the time the relief is being sought, the local Revenue District should be consulted in relation to the exact amount of VAT which can be reclaimed. No relief is available in respect of VAT on goods purchased prior to registration by a person supplying services.

16. Group registration

Where Revenue are satisfied that it is in the interest of efficient administration and that no loss of VAT is involved, they may treat a group of persons established in the State, at least one of whom is an accountable person, such as a number of companies which are closely bound by financial, economic and organisational links, as a single accountable person. An arrangement of this nature generally removes the necessity of issuing VAT invoices in respect of inter-group transactions (except in the case of certain property transactions).

While one person or company in the group will be responsible for compliance with all VAT requirements for the whole group, including lodgment of VAT returns/payments with the Collector-General, each person or company in the group will be jointly and severally liable in the event that such compliance is not achieved. It is not a condition that every member of the group has to be an accountable person. Holding companies are permitted to be part of a group.

Any group wishing to adopt such an arrangement should apply to the local Revenue District. If, subsequent to the approval of a group registration, a new company is to be included in the group, permission for inclusion in the group registration must be obtained from the local Revenue District.

17. Who may not register in respect of supplies of goods or services?

A person carrying on only exempt activities or a person carrying on activities otherwise than in the course or furtherance of business may not register for VAT. However, a person carrying on exempt activities may be required to register in respect of intra-Community acquisitions of goods, and services received from abroad that are taxable where received from persons not established in the State (see paragraph 2). There is no provision for deductibility of VAT on purchases of goods and services by exempt persons.

18. Premises provided to mobile traders and promoters.

Where a 'premises provider' allows a mobile trader, not established in the State, to supply goods on the premises for a period of less than twenty eight days, he or she must provide details to the local Revenue District, including the following information, not later than fourteen days before the trader intends to trade on the land:-

- the name and address of the trader
- the dates on which the trader intends to trade on the premises provider's land and
- the address of the land

If these details are not provided, the 'premises provider' may be made jointly and severally liable for the VAT due by that mobile trader.

Where a premises provider allows a promoter not-established in the State to provide cultural, artistic, entertainment or similar services on the premises providers land then the premises provider is obliged to notify and furnish Revenue with certain information including the name and address of the promoter and details of the event not later than fourteen days before the event.

19. Option to tax (lettings)

The letting of property is exempt from VAT. However, the landlord may opt to tax the letting. The option to tax is letting specific. In other words, the landlord has the right to opt (or not to opt) to tax each letting. The option to tax does not apply to a letting of residential property or a letting between connected parties (see [Guide to VAT on Property](#)).

20. Liquidators and Receivers

A liquidator, receiver or other person may dispose of taxable assets of an accountable person in full or partial satisfaction of a debt or in the winding up of a company. In such cases the liquidator, receiver must register for VAT and pay over the VAT on such disposals. All goods forming part of the assets of the company, including immovable goods (land and buildings), are covered by this provision. (See [Liquidators & Receivers](#) (PDF, 68KB))

21. Farmers

A farmer who engages in agricultural production is not obliged to register for VAT in respect of their farming activities. But if that farmer's turnover from non-agricultural activities exceeds, or is expected to exceed the appropriate threshold for registration then that farmer is obliged to register for VAT in respect of that activity only.

For VAT purposes 'a farmer' means a person who engages in at least one of the agricultural production activities in the State listed in [Agricultural Services](#) (PDF, 83KB).

- [Farmers & Intra-EU Transactions](#)
- [VAT issues for Milk Production Partnerships](#) (PDF, 172KB)

Distance Sales in EU

What are distance sales?

Distance selling in the EU occurs when goods are dispatched or transported for or on behalf of a supplier in one EU Member State to a person in another Member State who is not registered for VAT. It includes mail order sales, phone or tele-sales or physical goods ordered over the internet.

Under the distance selling arrangements, sales to customers in other Member States who are not registered for VAT are liable to VAT in the Member State of the supplier, provided that the threshold appropriate to the Member State of the customer is not breached (see Thresholds below). Where sales exceed the threshold in any particular Member State, the supplier must register and account for VAT in that Member State.

Distance sales to this State

Where the value of distance sales to persons in this State by a supplier in another Member State exceeds €35,000 in a calendar year, that supplier must register for VAT in this State and must account for VAT at the appropriate Irish rates. If the threshold is not exceeded, the supplier may, nevertheless, opt to register and account for Irish VAT in this State on his or her distance sales.

Distance sales from this State

An Irish supplier who makes distance sales to customers in other Member States who are not registered for VAT, is liable to Irish VAT on such sales until the value of the sales reaches the threshold applying in that other Member State. Once the value of the supplier's sales exceeds the threshold in the other Member State, the supplier is obliged to register in that Member State and account for VAT at the rates applicable there. If the appropriate threshold is not exceeded, the supplier may, nevertheless, opt to account for VAT in the Member State to which the distance sales are made.

It should be noted that a supplier who is engaged in distance sales to several Member States is required to register in each Member State in which the value of the distance sales exceeds the appropriate threshold.

Goods excluded from the distance selling arrangements

Sales of new means of transport are excluded from the distance selling arrangements. These sales are always intra-Community acquisitions and the person acquiring the new means of transport must pay VAT in the Member State of destination.

Thresholds

Under the EU VAT arrangements, Member States were required to adopt a distance sales threshold of either €35,000 or €100,000. Ireland has opted for €35,000. [See Threshold Limit for Distance Sales in each Member State.](#)

The value of distance sales of excisable goods should not be taken into account for the purposes of determining whether or not the threshold has been exceeded. If the threshold, excluding the value of excisable goods, is not exceeded the supplier may continue to account for VAT in the Member State from which supplies are made.

There is no threshold for excisable products. Any supplier who makes distance sales of excisable goods e.g. alcohol, tobacco and oil to another Member State must register and account for VAT in that Member State. The sale of excisable goods are always subject to VAT in the Member State of arrival.

Obligations of Traders

Where the annual value of a foreign supplier's distance sales to this State exceeds €35,000 s/he is obliged to register for VAT in this State. Applications for registration are made using Forms [TR1 \(FT\) Registration Form](#) (PDF, 778KB) and [TR2 \(FT\) Registration Form](#) (PDF, 917KB) which are available on the Revenue website. Once registered for VAT the distance seller will be obliged to:

Once registered for VAT the distance seller will be obliged to;

- calculate VAT due on the value of his or her distance sales,
- complete the periodic VAT 3 return, showing the VAT liability, using Revenue's ROS online services via the Revenue website, www.revenue.ie,
- make payment of any VAT due, within the prescribed time limit,
- keep proper records so as to enable the VAT liability to be determined,
- make those records available for inspection by Revenue on request.

If an Irish supplier is obliged to register for VAT in another Member State because the value of his or her distance sales to that Member State exceeds the relevant threshold, or s/he wishes to elect to register for VAT in that Member State, s/he should contact the authorities of the Member State concerned, who will provide details of the requirements for registration. See [Member State Contact Details](#) .

Intrastat - distance sales from this State

A supplier who is registered for VAT in the State and also registered in another Member State because of his or her distance sales to that Member State, s/he must include the value of his or her distance sales in the INTRASTAT Box E1 of their Irish VAT 3 return. Where a supplier who is registered for VAT in the State makes distance sales to other

Member States but does not exceed the registration threshold in that Member State, they must account for Irish VAT on the supply of goods. The VAT on the distance sales should be input in Box T1 and not in Box E1. See [VIES and Intrastat](#).

Intrastat - distance sales to this State

A supplier, registered in another Member State who is also registered in the State because of his or her distance sales to the State, should include the value of such sales in the INTRASTAT Box E2 of the Irish VAT return. See [VIES and Intrastat](#).

Internet

Sales of goods ordered via the internet but physically supplied are considered to be distance sales for VAT purposes. However digitised goods, that is goods for downloading by the customer via the internet are considered to be services within the meaning of Section 33(5)(k) of the VAT Consolidation Act 2010 for VAT purposes. See leaflet on [eServices and Broadcasting](#).

Further information

Enquiries regarding any issue contained in this Information Leaflet should be addressed to the Revenue District responsible for the taxpayer's affairs. [Contact Details](#) for all Revenue Districts are available.

**VAT Interpretation Branch,
Indirect Taxes Division,
Stamping Building,
Dublin Castle.**

This information leaflet which sets out the current practice at the date of its issue is intended for guidance only and does not purport to be a definitive legal interpretation of the provisions of the VAT Consolidation Act 2010.

VAT Rates (Current and Historic)

Date Effective From	Standard Rate (%)	Reduced Rate (%)	Second Reduced Rate (%)	Farmers' flat-rate addition (%)	Livestock (%)
1 Jan. 2014	23	13.5	9	4.8	5
1 Jan. 2013	23	13.5	9	4.8	4.8
1 Jan. 2012	23	13.5	9	5.2	4.8
1 July 2011	21	13.5	9	5.2	4.8
1 Jan. 2010	21	13.5		5.2	4.8
1 Dec. 2008	21.5	13.5		5.2	4.8
1 Jan. 2007	21	13.5		5.2	4.8
1 Jan. 2005	21	13.5		4.8	4.8
1 Jan. 2004	21	13.5		4.4	4.4
1 Jan. 2003	21	13.5		4.3	4.3
1 March 2002	21	12.5		4.3	4.3
1 Jan. 2001	20	12.5		4.3	4.3
1 March 2000	21	12.5		4.2	4.2
1 March 1999	21	12.5		4.0	4.0
1 March 1998	21	12.5		3.6	3.6
1 March 1997	21	12.5		3.3	3.3
1 March 1996	21	12.5		2.8	2.8
1 March 1993	21	12.5		2.5	2.5
1 March 1992	21	16	12.5	2.7	2.7
1 March 1991	21	12.5		2.3	2.3
1 March 1990	23	10		2.3	2.3
1 March 1989	25	10	5	2	2
1 March 1988	25	10	5	1.4	1.4
1 May 1987	25	10		1.7	1.7
1 March 1986	25	10		2.4	2.4
1 March 1985	23	10		2.2	2.2
1 May 1984	35	23	5,8,18	2	2
1 July 1983	35	23	5,18	2	2
1 May 1983	35	23	5,18	2.3	2.3
1 March 1983	35	23	5,18	2.3	2.3
1 May 1982	30	18		1.8	1.8
1 Sept. 1981	25	15		1.5	1.5
1 May 1980	25	10		1	1
1 March 1979	20	10		1	1
1 March 1976	20	10		Discontinued	Discontinued
1 March 1975	19.5	6.75		Suspended in relation to live cattle	Suspended in relation to live cattle
3 Sept. 1973	19.5	6.75		1	1

Date Effective From	Standard Rate (%)	Reduced Rate (%)	Second Reduced Rate (%)	Farmers' flat-rate addition (%)	Livestock (%)
1 Jan. 2014	23	13.5	9	4.8	5
1 Nov. 1972	16.37	5.26		1	1

Abolished / Repealed VAT Rates

Increased Rates (Discontinued with effect from 1 March 1979)

Effective From	Applied to radios, TV sets, record players and records*	Applied to passenger Motor vehicles
1 March 1976	40	35
1 March 1975	36.75	36.75
3 September 1973	36.75	36.75
1 November 1972	30.26	30.26

*The standard rate applied to these goods from 1 March 1979.

Special Rates

A special rate of 11.11% applied to dances from 1 November 1972 was abolished on 1 March 1976.

A special rate of 10% which continued in relation to domestic dwelling development contracts entered into before 25 February 1993 was repealed on 23 November 2010.

VAT Multiplier

(For Information only)

VAT multiplier to be used when valuing an interest in immovable goods from 1990 to 30/06/2008. Please note, arising out of the introduction of the New VAT on Property Rules in 2008, the VAT Multiplier is no longer applicable in relation to transactions after 30 June 2008.

VAT multiplier to be used when valuing an interest in immovable goods from 1990 to 30/6/2008

Date Issue	Redemption Yield	Multiplier
1 Feb. 2004	4.702%	21.27
1 Mar. 2003	3.377%	29.61
29 Jan. 2002	5.14%	19.45
11 May 1999	4.26%	23.47 ⁽²⁾
17 Sep. 1997	6.26%	15.97
19 Apr. 1996	6.93%	14.43 ⁽¹⁾
15 May 1995	8.52%	11.74
17 Aug. 1994	8.56%	11.68

15 Oct. 1993	6.87%	14.56
14 Jun. 1993	7.37%	13.57
24 Jan. 1992	9.11%	10.98
21 May 1991	9.30%	10.75

1. The operative date for the multiplier of 14.43 is 26 March 1997.
2. The operative date for the multiplier of 23.47 is 30 June 1999.

Capital Gains Tax

[Tax Treatment of Return of Value to Vodafone Shareholders](#)

A final version of the Guide on the tax treatment of the Return of Value to Vodafone shareholders has been published on Revenue's website. It can be accessed via the above link or from the News section of the website.

Capital Gains Tax (CGT) is chargeable on gains arising on the disposal of assets, other than that part of a gain which arose in the period prior to 6 April 1974. Any form of property (other than Irish currency) including an interest in property (as, for example, a lease) is an asset for CGT purposes.

Rate of Tax

The standard rate in respect of disposals is determined based on the date on which the disposal was made as follows:

Disposals made:

- from 6 December 2012 - 33%
- from 7 December 2011 to 5 December 2012 - 30%
- from 8 April 2009 to 6 December 2011 - 25%
- from 15 October 2008 to 7 April 2009 - 22%
- made on or before 14 October 2008 - 20%

The first €1,270 of an individual's annual chargeable gains, net of allowable losses, is exempt..

[Tax & Duty Manuals - Section 16 FOI Act](#)

Full Self Assessment

The Finance Act 2012 introduced full self-assessment for chargeable persons, via part 41A of the Taxes Consolidation Act 1997.

For Capital Gains Tax, the new Part 41A applies for the year 2013 et seq.

This new part requires the customer, or their agent, to self-assess when making a tax return, and allows for a penalty where no self-assessment is made.

Further information is available under: [Tax Briefing Issue No. 03 of 2014](#)

[Capital Gains Tax Multipliers \(PDF, 40KB\)](#)

For more specific details refer to the [Guide to Capital Gains Tax \(PDF, 217KB\)](#)

Corporation Tax

Corporation Tax Rates

Corporation Tax	Rates
Standard Rate (Trading Income)	12.5%
Higher Rate (Non Trading Income) [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 which are taxed at the rate of 12.5%]	25%
Tonnage Tax This alternative method of calculating corporation tax commenced on the 28th March 2003.	-

Capital Acquisitions Tax

Gift & Inheritance

Gift tax is charged on taxable gifts taken on or after 28 February, 1974, and Inheritance Tax is charged on taxable inheritances taken on or after 1 April, 1975. An inheritance is a gratuitous benefit taken on a death and a gift is a gratuitous benefit taken otherwise than on a death.

The tax is charged on the taxable value of the gift or inheritance. The taxable value is arrived at by deducting from the market value of the property comprised in the gift or inheritance permissible debts and incumbrances and any consideration paid by the beneficiary.

Once the taxable value of the gift or inheritance has been determined the amount of tax payable will depend on whether the appropriate tax-free threshold has been exceeded. The rates of tax are as follows-

- The threshold amount – Nil
 - Excess 33%
- *This rate was introduced on 6 December 2012.

Gifts or inheritances of Irish property are liable to tax whether or not the donor is resident or domiciled in Ireland. Foreign property is liable to tax where either the donor or the beneficiary is resident or ordinarily resident in Ireland at the relevant date.

Various exemptions from gift and Inheritance Tax have been provided for. For example, the first €3,000 taken as a gift by a beneficiary from a donor in any one year is exempt from tax as are gifts and inheritances taken by one spouse or civil partner from the other. There are exemptions in favour of certain charities, heritage property, superannuation benefits, and foreign donees of certain Irish government securities. Qualifying insurance policies to the extent that they are utilised in the payment of certain Gift Tax or Inheritance Tax are also exempt. A dwelling house taken as a gift or inheritance is exempt in certain circumstances.

Thresholds for Capital Acquisitions Tax

Indexed Thresholds for Capital Acquisitions Tax

For the purpose of Gift and Inheritance Tax, the relationship between the person who provided the gift or inheritance (i.e. the Donor) and the person who received the gift or inheritance (i.e. the beneficiary), determines the maximum tax free threshold - known as the "group threshold".

Historically group thresholds were indexed by reference to the Consumer Price Index.

Section 109 Finance Act 2012 amends Schedule 2 of the Capital Acquisitions Tax Consolidation Act 2003. This abolishes the indexation of the tax-free group thresholds. The amendment applies to gifts and inheritances taken on or after 7 December 2011.

Under the Finance Act 2011 the indexation factor for 2010, will continue to apply to gifts and inheritances taken on or after 8 December 2010 to 6 December 2011. The indexation factor for 2010 (1 January 2009 to 31 December 2009 inclusive) was 1.361.

Indexed Group Thresholds							
Group	Relationship to Disponer	Group Threshold from 8/4/2009 to 31/12/2009	Group Threshold from 1/1/2010 to 7/12/2010	Group Threshold from 8/12/2010 to 31/12/2010	Group Threshold from 1/1/2011 to 6/12/2011	Group Threshold from 7/12/2011 To 5/12/2012	Group Threshold from 6/12/2012
A	Son/Daughter	€434,000	€414,799	€332,084	€332,084	€250,000	€225,000
B	Parent*/Brother/Sister/Niece/Nephew/Grandchild	€43,400	€41,481	€33,208	€33,208	€33,500	€30,150
C	Relationship other than Group A or B	€21,700	€20,740	€16,604	€16,604	€16,750	€15,075

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

Group Thresholds Applicable for Capital Acquisitions Tax

For the purpose of Gift and Inheritance Tax, the relationship between the person who provided the gift or inheritance (i.e. the Disponer) and the person who received the gift or inheritance (i.e. the beneficiary), determines the maximum tax-free threshold - known as the "group threshold". The Group thresholds for 2012 and previous years are shown below.

Note: (Date of death or date of gift indicates the relevant year for the correct indexed amount).

Group Thresholds Applicable for Capital Acquisitions Tax			
YEAR	Group A (Son/Daughter) (after indexation)	Group B (Parent*/Brother/Sister/Niece/Nephew/Grandchild) (after indexation)	Group C (Relationship other than at A/B) (after indexation)
On or after 06/12/2012	€225,000	€30,150	€15,075
07/12/2011 – 05/12/2012	€250,000	€33,500	€16,750
01/01/2011 - 6/12/2011	€332,084	€33,208	€16,604
08/12/2010 - 31/12/2010	€332,084	€33,208	€16,604
01/01/2010 - 07/12/2010	€414,799	€41,481	€20,740

Group Thresholds Applicable for Capital Acquisitions Tax			
YEAR	Group A (Son/Daughter) (after indexation)	Group B (Parent*/Brother/Sister/Niece/ Nephew/Grandchild) (after indexation)	Group C (Relationship other than at A/B) (after indexation)
08/04/2009 - 31/12/2009	€434,000	€43,400	€21,700
01/01/2009 - 07/04/2009	€542,544	€54,254	€27,127
2008	€521,208	€52,121	€26,060
2007	€496,824	€49,682	€24,841
2006	€478,155	€47,815	€23,908
2005	€466,725	€46,673	€23,336
2004	€456,438	€45,644	€22,822
2003	€441,198	€44,120	€22,060
2002	€422,148	€42,215	€21,108
2001	€402,253	€40,225	€20,113
2000	€380,921	€38,092	€19,046
1999	€244,932	€32,658	€16,329
1998	€239,219	€31,896	€15,948
1997	€235,600	€31,413	€15,707
1996	€231,791	€30,905	€15,453
1995	€226,267	€30,169	€15,084
1994	€220,934	€29,458	€14,729
1993	€218,078	€29,077	€14,538
1992	€211,221	€28,163	€14,081
1991	€204,936	€27,325	€13,662
1990	€198,079	€26,411	€13,205
1984 to 1989	€ 190,461	€25,395	€12,697

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

Excise Duty Rates

Goods	Description or Usage	Rate of Duty €
Light Oil (rates shown include carbon charge)	Petrol	587.71 per 1,000 litres
	Aviation gasoline	587.71 per 1,000 litres
Heavy Oil (rates shown include carbon charge)	Used as a propellant	479.02 per 1,000 litres
	Used for air navigation	479.02 per 1,000 litres
	Used for private pleasure navigation	479.02 per 1,000 litres
	Kerosene used other than as a propellant	50.73 per 1,000 litres
	Fuel oil	76.53 per 1,000 litres
	Other heavy oil (including MGO)	102.28 per 1,000 litres
Liquefied Petroleum Gas (rates shown include carbon charge)	Used as a propellant	96.45 per 1,000 litres
	Other liquefied petroleum gas	32.86 per 1,000 litres
Substitute Fuel (rates shown include carbon charge)	Used as a propellant instead of unleaded petrol	587.71 per 1,000 litres
	Used as a propellant instead of diesel	479.02 per 1,000 litres
	Used other than as a propellant	102.28 per 1,000 litres
Natural Gas Carbon Tax	Measured based on net calorific value	4.10 per megawatt hour
	Measured based on gross calorific value	3.70 per megawatt hour
Solid Fuel Carbon Tax rates applicable prior to 01 May 2014	Coal	26.33 per tonne
	Peat Briquettes	18.33 per tonne
	Milled Peat	8.99 per tonne
	Other Peat	13.62 per tonne
Solid Fuel Carbon Tax rates applicable on, or after, 01 May 2014	Coal	52.67 per tonne
	Peat Briquettes	36.67 per tonne
	Milled Peat	17.99 per tonne
	Other Peat	27.25 per tonne
Electricity	Business use	0.50 per megawatt hour
	Non-Business Use	1.00 per megawatt hour
Spirits		42.57 per litre of alcohol in the spirits
Beer	Exceeding 0.5% volume but not exceeding 1.2% volume	0.00
	Exceeding 1.2% volume but not exceeding 2.8% volume	11.27 per hectolitre per cent of alcohol in the beer
	Exceeding 2.8% volume	22.55 per hectolitre per cent of alcohol in the beer

Goods	Description or Usage	Rate of Duty €
Wine	Still and sparkling, not exceeding 5.5% volume	141.57 per hectolitre
	Still, exceeding 5.5% volume but not exceeding 15% volume	424.84 per hectolitre
	Still, exceeding 15% volume	616.45 per hectolitre
	Sparkling, exceeding 5.5% volume	849.68 per hectolitre
Other Fermented Beverages: (1) Cider and Perry	Still and sparkling, not exceeding 2.8% volume	47.23 per hectolitre
	Still and sparkling, exceeding 2.8% volume but not exceeding 6% volume	94.46 per hectolitre
	Still and sparkling, exceeding 6.0% volume but not exceeding 8.5% volume	218.44 per hectolitre
	Still, exceeding 8.5% volume	309.84 per hectolitre
	Sparkling, exceeding 8.5% volume	619.70 per hectolitre
Other Fermented Beverages: (2) Other than Cider and Perry	Still and sparkling, not exceeding 5.5% volume	141.57 per hectolitre
	Still, exceeding 5.5% volume	424.84 per hectolitre
	Sparkling, exceeding 5.5% volume	849.68 per hectolitre
Intermediate Beverages	Still, not exceeding 15% volume	424.84 per hectolitre
	Still, exceeding 15% volume	616.45 per hectolitre
	Sparkling	849.68 per hectolitre
Tobacco Products	Cigarettes	(a) except where paragraph (b) applies, 255.69 per thousand together with an amount equal to 8.85 per cent of the price at which the cigarettes are sold by retail, or (b) 289.98 per thousand in respect of cigarettes sold by retail where the rate of tax would be less than that rate had the rate been calculated in accordance with paragraph (a)
	Cigars	295.350 per kilogram
	Fine-cut tobacco for the rolling of cigarettes	273.177 per kilogram
	Other smoking tobacco	204.902 per kilogram
Intoxicating Liquor Licences: (1) Manufacturers' Licences	Distiller of spirits	500
	Rectifier or compounder of spirits	500
	Brewer of Beer for sale	500
	Maker for sale of Sweets	500
	Maker of Cider or Perry for sale	500
Intoxicating Liquor Licences:	Wholesale Dealer in Spirits	500
	Wholesale Dealer in Beer	500

Goods	Description or Usage	Rate of Duty €
(2) Wholesale Dealers' Licences	Wholesale Dealer in Wine	500
	Wholesale Dealer in Spirits of Wine	500
Intoxicating Liquor Licences: (3) Retailers' On-Licences	Retailer of Beer	500
	Retailer of Wine	500
	Retailer of Sweets	500
	Retailer of Cider	500
Intoxicating Liquor Licences: (4) Retailers' Off-Licences	Retailer of Spirits	500
	Retailer of Beer	500
	Retailer of Cider	500
	Retailer of Wine	500
	Retailer of Sweets	500
Special Licences	Aerodrome	500
	Bog Premises	500
	Bus Station	See Spirits Retailer's On-Licence
	Greyhound Race Track	500
	Holiday Camp	500
	Horse Race Track	500
	Hotel	See Spirits Retailer's On-Licence
	Military Canteen	Nil
	National Concert Hall	500
	National Conference Centre	500
	National Cultural Institutions	500
	National Sports Arenas	500
	Passenger Aircraft Licence	500
	Passenger Vessel Licence	500
	Passenger Vessel One Day Licence	100
	Railway Refreshment Room	See Spirits Retailer's On-Licence
	Railway Restaurant Car Licence	500
Restaurant	3,805 (New) 500 (Renewal)	
Theatre/Place of Public Entertainment		500
Spirits Retailer's On-Licence (Pubs, Hotels) - Based on Level of Annual Turnover	Less than €190,500	250
	€190,500 but less than €381,000	505
	€381,000 but less than €635,000	1,140
	€635,000 but less than €952,500	1,775
	€952,500 but less than €1,270,000	2,535
	€1.27m or more	3,805
Excise Licences other than Liquor Licences (1) Bookmaking	Bookmaker's Licence	250
	Registration in Register of Bookmaking Offices	380

Goods	Description or Usage	Rate of Duty €
Excise Licences other than Liquor Licences (3) Gaming Licence	For period not exceeding 3 months	175
	For period exceeding 3 months but not 1 year	630
Excise Licences other than Liquor Licences (4) Gaming Machine Licence	For period not exceeding 3 months	145
	For period exceeding 3 months but not 1 year	505
Excise Licences other than Liquor Licences (5) Amusement Machine Permit		100
Excise Licences other than Liquor Licences (6) Amusement Machine Licence	3 month licence	38
	Annual licence	125
Excise Licences other than Liquor Licences (7) Mineral Oil	Auto-Fuel Trader's Licence (With effect from 1 July 2012)	250
	Marked Fuel Trader's Licence (With effect from 1 October 2012)	250
Excise Licences other than Liquor Licences (8) Methylated Spirits	Maker	190
	Retailer	12
Betting Duty	Bets entered into by a bookmaker	1%
	On-course/ Tote bets	Nil
Air Travel Tax -	Applies to aircraft capable of carrying 20 or more passengers and to airports where the number of passenger departures in the previous year was more than 50,000.	€3 per passenger
	Crew or any relief crew	Nil
	Disabled person (Council Regulation (EC) No. 1107/2006 applies)	Nil
	Person travelling with a disabled person to provide care and assistance	Nil
	Child under 2 years of age not occupying an aircraft seat	Nil
	Transit or transfer passengers	Nil

Vehicle Registration Tax

Vehicle Registration Tax is chargeable on the registration of motor vehicles (including motor-cycles) in the State. All motor vehicles in the State, other than those brought in temporarily by visitors, must be registered with the Revenue Commissioners. A vehicle must be registered before it can be licensed for road tax purposes.

Where do I Register?

The National Car Testing Service (NCTS) has been appointed by the Revenue Commissioners to carry out a range of vehicle registration functions on their behalf. From 1 September 2010, to register a vehicle, you must first book an appointment at an NCTS centre to have the vehicle examined and pay the VRT due (and other tax liabilities as appropriate). Details of the NCTS centres accepting appointments to register vehicles are available at <http://www.ncts.ie/vrt.html>

You can make an appointment through one of the following methods:

On-line: <http://www.ncts.ie/vrt.html>

Telephone Lo call number: 1890 927 787

Write to the NCTS at:
Vehicle Registration Tax Booking
Lakedrive 3026,
Citywest Business Campus,
Naas Road,
Dublin 24.

Please ensure you have the following to hand when making the booking as you will be asked for this information:

- Name
- Address
- Mobile Number
- E-mail address
- Type of Vehicle
- Chassis Number/VIN number
- Current Registration Number of Vehicle

Additional information in relation to booking a test is available on the NCTS website at www.ncts.ie/vrt.html

While there will be a charge for this service the charge will be credited against any VRT you will have to pay on completion of the registration process.

When must I Register?

In order to register an unregistered vehicle (or one previously registered outside the State) you must make an appointment with the NCTS within 7 days of its entry into the State to have a pre-registration examination of the vehicle carried out. You must complete the registration process and pay VRT at the NCTS Centre within 30 days of the arrival of the vehicle in the State. Further details of how to book the examination are available on the NCTS website at www.ncts.ie/vrt.html.

Additional Charge Raised by Revenue where a Vehicle has not been Registered within 30 days

Section 62 of Finance Act (No 2) 2008 allows the Commissioners to raise an additional charge on registration where Revenue are of the opinion that the vehicle has not been registered within the specified 30 day limit. This usually arises where satisfactory documentary evidence is not produced at the time the vehicle is presented for registration.

Any queries relating to an additional charge having been raised at registration should be addressed to the VRT section within your Revenue district. Please note that queries relating to an additional charge will not be entertained unless documentary evidence is produced giving proof of the date that the vehicle entered the State and reasons why the said documentation was not produced to the NCTS when the vehicle was presented for registration.

It should be noted that an unregistered vehicle may be detained by Revenue officials or by An Garda Síochána if the vehicle is not registered within the specified 30 day limit

How do I register?

In order to register any vehicle, you **must** present proof of identity i.e. a Passport or a Driving Licence along with the vehicle and all the other required documentation. It is advisable that you should be able to locate the chassis/VIN (Vehicle Identification Number) number for the NCTS inspector when presenting the vehicle for inspection.

A used vehicle (for VRT purposes, this means a vehicle which has previously been registered or recorded on a permanent basis in the State or in another state, and has been acquired under general conditions of taxation) presented for registration must be accompanied by

Evidence of previous registration e.g. foreign certificate of registration, a certificate of permanent exportation or a certificate of de-registration, as appropriate (this document will be retained by the NCTS Centre so please ensure you make a copy of it before you go to the test centre). Please see the [Vehicle Registration Certificates](#) details below, and in the ['Before you purchase a car abroad'](#) section.

1. A VRT Vehicle Purchase Declaration Form must be completed in respect of each vehicle being registered - see details at [VRT 'Vehicle Purchase Details' Form](#).
2. Invoice which must have the date of purchase/sale clearly indicated.
3. Documentation verifying the registered owner's name and address (Utility Bill, Bank Statement). The information leaflet [Owner Name and Address Declarations](#) provides additional information regarding owner's name and address details. Please note that a Television Licence is not acceptable as a Utility Bill.

4. Personal Public Service Number (PPSN) of the person in whose name the vehicle shall be registered. Documentary evidence of the PPSN will be required. This includes a P60 or any documentation issued by the Revenue Commissioners which include your PPS number, name and address. Where an authorised trader (TAN Holder) is registering a vehicle on behalf of a customer, they should give their Revenue Customer Number (i.e. VAT or CT number) in place of the PPSN of the person in whose name the vehicle is being registered.
5. For vehicles imported from Northern Ireland, where the invoice is dated more than 30 days earlier than the date the vehicle is presented for registration, details of where the vehicle was stored are required. For vehicles purchased elsewhere (including the UK), shipping details to confirm the date of arrival of the vehicle in the State are required. Where satisfactory evidence of the date the vehicle entered the State is not available, an additional charge may be raised by Revenue for the period from the invoice date to the date of registration.
6. Where an exemption from VRT is claimed, the exemption notification issued by Revenue.
7. Documentation (as approved by the Revenue Commissioners) confirming the level of CO₂ emissions of the vehicle at the time of manufacture. Where evidence of the level of CO₂ emissions of the vehicle at the time of manufacture is not available at registration - VRT will be charged at the highest rate applicable.

Documents 1 - 5 above are compulsory and the vehicle will not be registered unless they are all presented with the vehicle at registration.

A new vehicle (for VRT purposes, this means a vehicle which **has not** previously been registered or recorded on a permanent basis in the State or in another state, and has been acquired under general conditions of taxation) presented for registration must be accompanied by:

1. European Community Whole Vehicle Type-Approval (ECWVTA) Certificate of Conformity or Individual Vehicle Approval (IVA) or National Small Series Type-Approval (NSSTA). If the vehicle has been previously registered, evidence of previous registration e.g. foreign certificate of registration, a certificate of permanent exportation or a certificate of de-registration, as appropriate will be required. (This document will be retained by the NCTS Centre so please ensure you make a copy of it before you go to the test centre). Please see the [Vehicle Registration Certificates](#) details below, and in the ['Before you purchase a car abroad'](#) section.
2. A VRT Vehicle Purchase Declaration Form must be completed in respect of each vehicle being registered - see details at [VRT 'Vehicle Purchase Details' Form](#).
3. Invoice which must have the date of purchase/sale clearly indicated.
4. Documentation verifying the registered owner's name and address (Utility Bill, Bank Statement). The information leaflet [Owner Name and Address Declarations](#) provides additional information regarding owners name and address details. Please note that a Television Licence is not acceptable as a Utility Bill.
5. Personal Public Service Number (PPSN) of the person in whose name the vehicle shall be registered. Documentary evidence of the PPSN will be required. This includes a P60 or any documentation issued by the Revenue Commissioners which include your PPS number, name and address. Where an authorised trader (TAN Holder) is registering a vehicle on behalf of a customer, they should give their Revenue Customer Number (i.e. VAT or CT number) in place of the PPSN of the person in whose name the vehicle is being registered.

6. For vehicles imported from Northern Ireland, where the invoice is dated more than 30 days earlier than the date the vehicle is presented for registration, details of where the vehicle was stored are required. For vehicles purchased elsewhere (including the UK), shipping details to confirm the date of arrival of the vehicle in the State are required. Where satisfactory evidence of the date the vehicle entered the State is not available, an additional charge may be raised by Revenue for the period from the invoice date to the date of registration,
7. Where an exemption from VRT is claimed, the exemption notification issued by Revenue.

Documents 1 – 5 above are compulsory and the vehicle will not be registered unless they are all presented with the vehicle at registration.

Where a vehicle is presented for registration by an individual other than the person declared as the registered owner, a letter of consent signed by the person requesting registration must be presented. The "individual/agent/motor dealer" representing the person requesting registration must also provide proof of identity i.e. a Passport or a Driving Licence.

The vehicle itself will be examined at the NCTS centre to ensure that it matches the various characteristics described in the accompanying documentation e.g. vehicle identification number (VIN), registration number (in the case of a previously registered vehicle), make, model and variant, engine size, number of doors etc. If the requisite documentation is not available at the time of the examination or the vehicle details do not match the documentation, the vehicle will not be registered.

When it has been established that the vehicle is eligible for registration you will be presented with a document containing the vehicle details which you will be asked to sign confirming that you wish to register the vehicle. Following confirmation, Revenue will assign a registration number to the vehicle and this will be issued to you by the NCTS on payment of the tax due.

Please note that a second visit to an NCTS centre as a result of incorrect or missing documentation will be at your own expense.

In all circumstances, the vehicle must be registered within 30 days of arrival in the State and the registration number affixed to the vehicle within three days of registration.

VRT 'Vehicle Purchase Details' Form

A [VRT 'Vehicle Purchase Details' Form](#) (PDF, 188KB) must be completed in respect of each vehicle being presented at the NCTS for Registration. This applies to:

- Authorised Persons
 - Registrations
 - Pre Registration Inspections
- Non-Authorised Persons
 - Companies, Motor Dealers or Private Individuals - Registrations only

There are 2 versions of the form available:

[Form VRTVPD1 – Authorised Persons](#) (PDF, 200KB)

[Form VRTVPD2 – Non Authorised Persons](#) (PDF, 175KB)

Where the appropriate Form is not completed at the time of presentation of the vehicle for Registration at an NCTS Centre, the vehicle will not be registered.

Section 136 of the Finance Act of 1992 (as amended) provides that only a Revenue Authorised Trader with a Revenue issued TAN (Trader Account Number) may manufacture, distribute, deal in, deliver, store repair or modify unregistered vehicles and to convert registered vehicles. It is an offence under Section 139(3) to do so if not Authorised, and is liable to a penalty on summary conviction of €5,000.

Foreign Vehicle Registration Certificates

The appropriate vehicle registration certificate, vehicle export certificate or EU Certificate of Conformity, as outlined [above](#), must be presented at the time of vehicle registration at the NCTS Centre. Without the correct documentation, the vehicle will not be registered.

If there is a delay in obtaining the correct documentation, this may result in the vehicle exceeding the 30 day requirement to have the vehicle registered once it has entered the State.

Where a vehicle is in the State for more than 30 days without being registered, an additional VRT Charge will apply upon registration as outlined in Section 132 (3A) of the Finance Act of 1992 (as amended).

People purchasing vehicles from the UK should view the UK Government webpage regarding UK Vehicle Registration Certificates (V5) and the permanent export of vehicles from the UK: [Taking a vehicle out of the UK](#)

How is tax calculated?

In the case of cars and small vans, the tax is a percentage of the expected retail price, including all taxes in the State. This price is known as the Open Market Selling Price or OMSP. Based on the vehicle details forwarded to Revenue by the NCT centre following examination of the vehicle, Revenue will calculate this tax for you at the time of registration. You may be able to obtain an estimate of the VRT from the [Vehicle Registration on-line Enquiry System](#). While Revenue maintains an accurate valuation for all vehicles on its database, because of the variety of makes, models and versions available, the vehicle presented for registration at an NCT centre may differ significantly from a similar one on Revenue's database resulting in a significant difference in the VRT charged to the amount you expected.

How can I pay?

The NCTS Centre will also collect the VRT charge (and other tax liabilities) on behalf of Revenue. You can pay this charge either by:

- Cash (Up to €200)
- Debit Card (Up to €2,500)
- Bank Draft (payable to Applus Car Testing Service)
- Credit Card (This method of payment incurs a 1.5% administration charge which is imposed by the NCTS centre)

Have I any recourse if I feel that I have been overcharged?

Yes. However, please note that the VRT charge is raised by Revenue and the staff at the NCTS centre will not be able to help you with any query relating to the VRT charge.

Therefore, having paid the amount demanded, you can appeal the charge with Revenue under the formal excise appeal procedure, details of which are set out in a separate information leaflet [Appeal Procedures](#) which you can also obtain at any [Revenue Office](#). Please note that you will be required to enclose evidence, obtained at your own expense, to support your opinion of the chargeable value.

If you decide that you do not wish to register the vehicle, and pay the VRT due, you must ensure that the vehicle is taken out of the State immediately, but at the latest within 30 days of its initial entry into the State.

When can I get my number plates?

When the VRT payment (and other outstanding liabilities) has been accepted by the NCTS, the registration number assigned to the vehicle by Revenue will be issued to you by the NCTS Centre. This registration number must be displayed in the prescribed format on the vehicle within three days of issue. Details relating to the prescribed format of registration plates are available in information leaflet [Format of Registration Plates](#).

What happens when I buy from a motor dealer?

The dealer is obliged to pay the VRT and register the vehicle before delivering it to you.

When do I receive my vehicle registration certificate?

The registration certificate, issued by the [Department of Transport](#), will be posted to you after you have paid motor tax to your local authority.

Reliefs and exemptions

Various reliefs and exemptions from VRT are available in particular circumstances. They include exemptions which may apply in the case of:

- Transfer of Residence
- Transfer of Business Activity
- Inheritance
- Diplomatic
- Vehicles for People with Disabilities

All available Reliefs and Exemptions are listed with further details in the '[Reliefs and Exemptions](#)' section of the website.

If you think you are entitled to an exemption, you must first contact your local Revenue Office and apply for the exemption. The application accompanied by the relevant documentation will normally be processed within 10 working days and if approved, a letter confirming eligibility to the exemption will issue to you. You must bring this letter to the NCTS Centre when registering the vehicle to avail of the exemption.

An exemption will only be allowed on presentation of this letter at the NCTS centre. Where the exemption letter is not available at the time of registration (e.g. lost or misplaced) full VRT will be charged. This will be refunded on presentation of the letter to a Revenue office.

What are the VRT categories and the appropriate current rates of VRT?

Each VRT Category is defined in detail in Section 130 of the Finance Act 1992, as amended. Further legal definitions in relation to VRT are contained in S.I. 318 of 1992.

VRT Category A

Category A vehicles include cars (saloons, estates, hatchbacks, convertibles, coupés, MPVs, Jeeps etc.) and minibuses with less than 10 permanently fitted seats including the driver's seat. The rate of tax chargeable is based on the level of CO₂ emissions for the vehicle at the time of manufacture. The rates and associated minimum amounts are as follows:

CO₂ Emissions (g CO₂/km)	Percentage payable of the value of the vehicle
0g/km up to and including 80g/km	14% or €280 whichever is the greater
More than 80g/km up to and including 100g/km	15% or €300 whichever is the greater
More than 100g/km up to and including 110g/km	16% or €320 whichever is the greater
More than 110g/km up to and including 120g/km	17% or €340 whichever is the greater
More than 120g/km up to and including 130g/km	18% or €360 whichever is the greater
More than 130g/km up to and including 140g/km	19% or €380 whichever is the greater
More than 140g/km up to and including 155g/km	23% or €460 whichever is the greater
More than 155g/km up to and including 170g/km	27% or €540 whichever is the greater
More than 170g/km up to and including 190g/km	30% or €600 whichever is the greater
More than 190g/km up to and including 225g/km	34% or €680 whichever is the greater
More than 225g/km	36% or €720 whichever is the greater

VRT Category B

Category B vehicles include certain car-derived vans and jeep-derived vans.

The rate of VRT applicable to Category B vehicles, subject to a minimum VRT of €125, is 13.3% of the Open Market Selling Price (OMSP).

Motor Caravans/Motor Homes

Motor caravans/motor homes registered on or after 1 January 2011, will be charged VRT at 13.3% of the open market selling price of the vehicle at the time of registration.

Please see [Motor Caravan details](#) in the Vehicle Conversions section for more details.

VRT Category C

Category C vehicles include larger commercial vehicles, agricultural tractors and buses with a minimum of 10 seats including the driver's seat.

In EU terms, Category C vehicles include N2 vehicles (over 3.5 tonnes and under 12 tonnes in weight), N3 vehicles (over 12 tonnes in weight), M2 vehicles (under 5 tonnes in weight, with a minimum of 10 seats including the driver's seat) and M3 vehicles (over 5 tonnes in weight, with a minimum of 10 seats including the driver's seat).

Category C vehicles also include vehicles which are shown to the satisfaction of Revenue to be more than 30 years old at the time of registration. These vehicles, on request, can be issued with a "ZV" licence number. Details in relation to the prescribed format of registration plates are available in the information leaflet [Format of Registration Plates](#).

As on and from 1 May 2011, vehicle registration tax on the registration of Category C vehicles increases from €50 to €200.

VRT Category D

Examples of Category D vehicles include ambulances, fire engines, vehicles used exclusively for the transportation of road construction machinery. The use to which a vehicle is put is also considered when a vehicle is being classified for VRT purposes as Category D.

There is a 0% VRT rate payable on a Category D vehicle.

Motor-cycles

Examples include motor-cycles, scooters, certain All Terrain Vehicles (ATV). VRT is charged by reference to the cubic capacity (cc) of the engine. The current rates are €2 in respect of each cc up to 350 and €1 for each cc thereafter. The total amount is then reduced by prescribed percentages in accordance with the following table to take account of the age of the vehicle:

Reduction in VRT depending on age	
Age	VRT Reduction
> 3 months and < or equal to 1 year	10%
> 1 year and < or equal to 2 years	20%
> 2 years and < or equal to 3 years	40%
> 3 years and < or equal to 4 years	50%
> 4 years and < or equal to 5 years	60%
> 5 years and < or equal to 7 years	70%
> 7 years and < or equal to 10 years	80%

Reduction in VRT depending on age	
Age	VRT Reduction
> 10 years and < or equal to 30 years	90%
> 30 years	100%

Repayment/Remission of VRT on Hybrid Electric Vehicles and Flexible Fuel Vehicles.

Hybrid electric vehicles registered during the period 1 January 2011 to 31 December 2014 may qualify for a remission/repayment of up to a maximum of €1,500. The vehicles must be series-production (i.e. originally manufactured) vehicles. The repayment/remission is on a sliding scale depending on the age of the vehicle (please see **Table 1** below).

Series-production (i.e. originally manufactured) plug-in hybrid electric vehicles registered during the period 1 January 2011 to 31 December 2014 may qualify for a remission/repayment of up to a maximum of €2,500 on a sliding scale depending on the age of the vehicle (please see **Table 2** below).

Flexible fuel vehicles registered during the period 1 January 2011 to 31 December 2013 may have qualified for a remission/repayment of up to a maximum of €1,500. **This relief was ended on 31 December 2013.**

Table 1 - Hybrid Electric Vehicles registered during the period 1 January 2011 to 31 December 2014

Maximum amount which may be remitted or repaid depending on the age of the vehicle	
Age of hybrid electric or flexible fuel vehicle	Maximum amount which may be remitted or repaid
New vehicle, first registration	€1,500
Not a new vehicle but less than 2 years	€1,350
2 years or over but less than 3 years	€1,200
3 years or over but less than 4 years	€1,050
4 years or over but less than 5 years	€900
5 years or over but less than 6 years	€750
6 years or over but less than 7 years	€600
7 years or over but less than 8 years	€450
8 years or over but less than 9 years	€300
9 years or over but less than 10 years	€150
10 years or over	Nil

Table 2 - Plug-in Hybrid Electric Vehicles registered during the period 1 January 2011 to 31 December 2014

Maximum amount which may be remitted or repaid depending on the age of the vehicle	
Age of plug-in hybrid electric vehicle	Maximum amount which may be remitted or repaid
New vehicle, first registration	€2,500
Not a new vehicle but less than 2 years	€2,250
2 years or over but less than 3 years	€2,000

Maximum amount which may be remitted or repaid depending on the age of the vehicle	
Age of plug-in hybrid electric vehicle	Maximum amount which may be remitted or repaid
3 years or over but less than 4 years	€1,750
4 years or over but less than 5 years	€1,500
5 years or over but less than 6 years	€1,250
6 years or over but less than 7 years	€1,000
7 years or over but less than 8 years	€750
8 years or over but less than 9 years	€500
9 years or over but less than 10 years	€250
10 years or over	Nil

'hybrid electric vehicle' means a vehicle that derives its motor power from a combination of an internal combustion engine and an electric motor and is capable of being driven on electric propulsion alone for a material part of its normal driving cycle.

'flexible fuel vehicle' means a vehicle that derives its motive power from an internal combustion engine that is capable of using a blend of ethanol and petrol, where such blend contains a minimum of 85% ethanol.

'plug-in hybrid electric vehicle' means a series production vehicle that derives its motive power from a combination of an electric motor and an internal combustion engine, where the electric motor derives its power from a battery that may be charged from the internal combustion engine and an alternating current (AC) electric mains supply and is capable of being driven on electric propulsion alone for a material part of its normal driving cycle.

Electric Vehicles including Electric Motorcycles

Category A or Category B electric vehicles, which are shown to the satisfaction of the Revenue Commissioners to be series production (i.e, originally manufactured) models of electric vehicles registered during the period 1 January 2011 to 30 April 2011, are exempt from VRT. Such vehicles registered during the period 1 May 2011 to 31 December 2013, are eligible for relief up to a maximum amount of €5,000. Accordingly, for example, where VRT in the amount of €5,750 is payable on the registration of a qualifying electric vehicle, VRT in the amount of €750 (i.e. €5,750 – €5,000) will be due at the time of vehicle registration.

Electric motorcycles are exempt from VRT until 31 December 2014.

'electric vehicle' means a vehicle that derives its motive power exclusively from an electric motor.

'electric motorcycle' means a motor-cycle that derives its motive power exclusively from an electric motor.

What is a certificate of conformity and when is it required?

All new vehicles of EU vehicle categories M (passenger vehicles), N (commercial vehicles), L (2/3 wheel motorcycles and quads) and T (tractors), excluding special purpose vehicles and completed N2 and N3 vehicles, now require European Community Whole Vehicle Type-Approval ECWVTA, or national type-approval in order to be registered in Ireland. Further details of the EU Vehicle Categories may be found in the [VRT FAQs](#).

Individuals purchasing a new passenger vehicle outside the State (including Northern Ireland) must produce an ECWVTA Certificate of Conformity (CoC) or a national approval certificate (NSSTA or IVA) to the NCTS centre at the time of registration in order to have the vehicle registered. This Type-Approval certificate can only be obtained from the dealer or manufacturer from which the vehicle was purchased and should be obtained at the time of purchase.

If a vehicle does not have Type-Approval, it must be presented to the National Standards Authority of Ireland (NSAI) for certification before registration can take place.

Further details about the NSAI including contact details can be obtained on their website: www.nsai.ie.

Additional details relating to the new regulations and requirements are available on the Road Safety Authority web site at: [European Community Whole Vehicle Type Approval \(ECWVTA\) and related National Approval Schemes as proposed in Directive 2007/46/EC](#).

Further details about the RSA including contact details can be obtained on their website: www.rsa.ie.

From a Vehicle Registration Tax point of view, the Certificate of Conformity states that the vehicle at the date of manufacture has a specific level of CO2 emissions. This is the level that will be used for taxation purposes and will not change regardless of post-production modifications that might be made, modifications that might either increase or decrease the levels of emissions of the vehicle.

It should be noted that in order to ensure correct application of the VRT legislation, Revenue may seek a Certificate of Conformity for other vehicles.

When is VAT chargeable and payable?

For VAT purposes a new means of transport is a goods or passenger vehicle that meets **either one** of the following two criteria:

- It is a new means of transport if it is a motor vehicle or motor-cycle (other than a tractor) supplied six months or less after the date of its first entry into service.
- It is a new means of transport if it is a motor vehicle or motor-cycle (other than a tractor) that has travelled 6,000 kilometres or less at the time the vehicle is first presented for registration.

If the vehicle meets either of these criteria the vehicle is treated as a new means of transport for VAT purposes and VAT is chargeable at registration.

Note: In this context "entry into service" means registration in another jurisdiction. If not previously registered, the vehicle is new.

Example

Vehicle 5 months old with 8,000km - chargeable to VAT

Vehicle 7 months old with 5,000km - chargeable to VAT

Vehicle 7 months old with 8,000km - not chargeable to VAT

Note: The date of the vehicle's first entry into service (registration date) determines the age of the vehicle for VAT purposes. The mileage is the odometer mileage when first presented for registration in the State.

Means of Transport (new and used) imported from outside the fiscal territory of the EU

In the case of either new or used vehicles (means of transport in VAT terms) imported from outside the fiscal territory of the EU, VAT (and customs duty) is chargeable at importation in the normal way. Proof of payment of the VAT must be presented at the NCTS Centre when the vehicle is being registered in the State.

When is CCT chargeable and payable?

Customs Common Tariff (CCT) is chargeable on vehicles (both new and used) that are imported from outside the EU. It should be paid at the first point of entry of the vehicle into the EU. Proof of payment of the CCT must be presented at the NCTS Centre when the vehicle is being registered in the State.

Advice - Any delay in registering your vehicle or paying the tax may make you liable to substantial penalties including forfeiture of the vehicle and prosecution.

What do I need to register a converted/modified vehicle?

Please see the section [Vehicle Conversions](#) for further details.

Leaflets and Guides

[Capital Acquisitions Tax](#)

[Capital Gains Tax](#)

[Corporation Tax](#)

[Customs](#)

[Deposit Interest Retention Tax](#)

[Dividend Withholding Tax](#)

[Environmental Levy](#)

[Excise](#)

[Income Tax](#)

[Professional Services Withholding Tax](#)

[Relevant Contracts Tax](#)

[Residential Property Tax](#)

[Stamp Duty](#)

[Value Added Tax](#)

[Vehicle Registration Tax](#)

Other

[E-Commerce and the Irish Tax System](#)

[Customer Service Complaints](#)

[How to Apply Online for a P21 Balancing Statement](#)

[Irish Tax Implications of Foreign Property Ownership](#)

Statements of Practice

Most of our files are in PDF format, which requires the freely available [Adobe Acrobat Reader PDF](#) in order to view or print them. Files may be viewed or printed in your browser, or to download a document to your PC, right-click on the link to the form you require and select 'Save Target As'.




2014

- [SP - CT \(PDF, 174KB\)](#) - Corporation Tax - Foreign Branch Double Taxation Relief


2010

-  [SP - CT/1/10 \(PDF, 31KB\)](#) - Corporation Tax - Treatment of Certain Patent Royalties Paid to Companies Resident Outside the State



2007

-  [SP - IT/3/07 \(PDF, 430KB\)](#) - Income Tax - PAYE System - Employee payroll tax deductions in relation to non-Irish employments exercised in the State
-  [SP - IT/2/07 \(Revised April 2011\) \(PDF, 157KB\)](#) - Income Tax - Tax treatment of the reimbursement of Expenses of Travel and Subsistence to Office Holders and Employees
-  [SP - IT/1/07 \(PDF, 142KB\)](#) - Income Tax - Tax Treatment of Share Options granted in respect of Employments and Directorships - International Aspects


2006

-  [SP-GEN/1/94 \(Revised 02/2006\) \(PDF, 67KB\)](#) - Revenue Powers Exercised in Places Other than at a Revenue Office


2004

-  [SP - IT/1/04 \(Revised April 2011\) - \(PDF, 284 KB\)](#) - Income Tax - Tax Treatment of Remuneration of Members of State and State Sponsored Committees and Boards
-  [SP - CAT/1/04 \(PDF, 62KB\)](#) - Capital Acquisitions Tax - Section 60 Policies and Section 119 Policies



2003

-  [SP - VRT 1/98 Revised \(PDF, 86KB\)](#) - Repayment of Vehicle Registration Tax in respect of motor vehicles used solely for hiring to others under short-term self-drive contracts



2002

-  [SP-CAT/1/02 \(PDF, 35KB\)](#) - Tax Treatment of Political Donations

2001

-  [SP - GEN/1/01 \(PDF, 71KB\)](#) - "Underlying Tax" on Funds Deposited in Bogus Non-Resident Accounts
-  [Explanatory Notes \(PDF, 178KB\)](#) Explanatory Notes on the Operation of the Statement of Practice


1999

-  [SP - GEN/1/99 \(PDF, 96KB\)](#) - Revenue Powers (Finance Act 1999)
-  [SP - GEN/2/99 \(PDF, 49KB\)](#) - Revenue Internal Review Procedures

1998

- European Court of Justice (ECJ) Judgements in relation to the VAT Treatment of Promotional Schemes
- Tax-Free Purchases for non-EU Tourists

1997

-  [VRT 1/97 \(PDF, 47KB\)](#) - Repayment of Vehicle Registration Tax in respect of vehicles acquired for leasing or hiring or providing instruction in the driving of vehicles


1996

-  [SD/01/96 \(PDF, 18KB\)](#) - Exempt New Houses



1995

-  [IT/01/95 \(PDF, 27KB\)](#) - Professional Services Withholding Tax




1994



-  [SP-GEN/1/94 - \(Revised 02/2006\) \(PDF, 67KB\)](#) - Revenue Powers Exercised in Places other than at a Revenue Office

1993






-  [GEN/01/93 \(PDF, 20KB\)](#) - Surcharge and other Penalties or Restrictions for Late Submission of Tax Returns
-  [IT/01/93 \(PDF, 21KB\)](#) - Finance Act and Directors

1992

-  [SD/01/92 \(PDF, 18KB\)](#) - Amnesty for Stamp Duties
-  [SD/02/92 \(PDF, 16KB\)](#) - Use of Registered Post in Stamp Duty
-  [SD/03/92 \(PDF, 16KB\)](#) - Stamp Duty on Mortgages and Further Advances

-  [IT/01/92 \(PDF, 68KB\)](#) - Third Party Returns Return of Certain Information
-  [IT/02/92 \(PDF, 27KB\)](#) - Preparation of Accounts for Revenue Purposes



1991

-  [IT/01/91 \(PDF, 13KB\)](#) - Removal/Relocation Expenses
-  [IT/02/91 \(PDF, 18KB\)](#) - Self-Assessment - Income Tax Payment of Preliminary Tax and Filing of Returns for Commencing Sources under Current Year Basis of Assessment
-  [CAT/02/91 \(PDF, 42KB\)](#) - Capital Acquisitions Tax - Section 60 Policies & Section 119 Policies
-  [SD/01/91 \(PDF, 41KB\)](#) - Finance Act 1991 - Collection/Enforcement Stamp Duty
-  [CT/01/91 \(PDF, 14 KB\)](#) - Tax Treatment of Payments under Swap Agreements




1990



-  [CAT/01/90 \(PDF, 13KB\)](#) - Capital Acquisitions - Tax Postponement of Tax and Registration of Charge
-  [CAT/02/90 \(PDF, 33KB\)](#) - Capital Acquisition Tax - Computation of Tax-Aggregation and Indexation
-  [CAT/03/90 \(PDF, 41KB\)](#) - Capital Acquisitions Tax - Section 60 Policies
-  [IT/01/90 \(PDF, 12KB\)](#) - Taxation of Farmers and Landowners New Forest Premium Scheme
-  [IT/02/90 \(PDF, 11KB\)](#) - Calculation of Limits for Retirement Annuity Relief and Annual Payments to "Descendants"
-  [IT/03/90 \(PDF, \(25KB\)](#) - Withholding Tax - Interim Refunds
-  [CT/01/90 \(PDF, 68KB\)](#) - Transition from Export Sales Relief or Shannon Exemption to Manufacturing Relief
-  [CT/02/90 \(PDF, 14KB\)](#) - Company's Self Assessment; Return of Director's Details
-  [CT/03/90 \(PDF, 29KB\)](#) - Manufacturing Relief
-  [SD/01/90 \(PDF, 29KB\)](#) - Levy – Investments in Collective Investment Undertakings
-  [SD/02/90 \(PDF, 23KB\)](#) - Stamp Duty on Purchase of New Residential Properties
-  [SD/03/90 \(PDF, 17KB\)](#) - Agreements as to Payments of Stamp Duty on Instruments (composition agreements)
-  [SD/04/90 \(PDF, 13KB\)](#) - Stamp Duty - Revised Stamping Procedures

1989

-  [SP/06/89 \(PDF, 17KB\)](#) - Income Tax Self Assessment - Reviews
-  [SP/07/89 \(PDF, 18 KB\)](#) - Income Tax Self Assessment - Tax Credits 1989/90

1988

-  [SP/01/88 \(PDF, 17KB\)](#) - Incentive to Bring Tax Affairs up to Date
-  [SP/02/88 \(PDF, 14KB\)](#) - Documents to be Enclosed with Returns of Income
-  [SP/03/88 \(PDF, 17KB\)](#) - Self Assessment - Commencements and Cessations

-  [SP/04/88 \(PDF, 15KB\)](#) - Income Tax Self Assessment - Tax Credits
-  [SP/05/88 \(PDF, 12KB\)](#) - Self Assessment - Due Date for making 1988/89 Tax Returns

Double Taxation Treaties entered into by Ireland

Country	Date of Signing	Date of Entry into Effect				S.I. Number
		Income Tax	Corporation Tax	Capital Gains Tax		
Albania	16-Oct-09	01-Jan-12	01-Jan-12	01-Jan-12	16 of 2011	
Armenia	14-Jul-11	01-Jan-13	01-Jan-13	01-Jan-13	21 of 2012	
Australia	31-May-83	06-Apr-84	01-Jan-84	06-Apr-84	406 of 1983	
Austria	24-May-66	06-Apr-64	01 Apr 1964*		250 of 1967	
Austria Protocol	19-Jun-87	06-Apr-76	01-Jan-74	06-Apr-74	29 of 1988	
Austria Protocol	16-Dec-09	01-May-11	01-May-11	01-May-11	30 of 2011	
Bahrain	29-Oct-09	01-Jan-10	01-Jan-10	01-Jan-10	24 of 2010	
Belarus	03-Nov-09	01-Jan-10	01-Jan-10	01-Jan-10	25 of 2010	
Belgium	24-Jun-70	06-Apr-73	01 Apr 1973*		66 of 1973	
Bosnia Herzegovina	03-Nov-09	01-Jan-12	01-Jan-12	01-Jan-12	17 of 2010	
Botswana	10-Jun-14	Not yet in effect	Not yet in effect	Not yet in effect		
Bulgaria	05-Oct-00	01-Jan-03	01-Jan-02	01-Jan-03	372 of 2000	
Canada	08-Oct-03	01-Jan-06	01-Jan-06	01-Jan-06	773 of 2004	
Chile	02-Jun-05	01-Jan-09	01-Jan-09	01-Jan-09	815 of 2005	
China	19-Apr-00	06-Apr-01	01-Jan-01	06-Apr-01	373 of 2000	
Croatia	21-Jun-02	01-Jan-04	01-Jan-04	01-Jan-04	574 of 2002	

Cyprus	24-Sep-68	06-Apr-62	01 Apr 1962*		79 of 1970	
Czech Republic	14-Nov-95	06-Apr-97	01-Jan-97	06-Apr-97	321 of 1995	
Denmark	26-Mar-93	06-Apr-94	01-Jan-94	06-Apr-94	286 of 1993	
Egypt	09-Apr-12	01-Jan-14	01-Jan-14	01-Jan-14	27 of 2013	
Estonia	16-Dec-97	06-Apr-99	01-Jan-99	06-Apr-99	496 of 1998	
Finland	27-Mar-92	06-Apr-90	01-Jan-90	06-Apr-90	289 of 1993	
France	21-Mar-68	06-Apr-96	01 Apr 1966*		162 of 1970	
Georgia	20-Nov-08	01-Jan-11	01-Jan-11	01-Jan-11	18 of 2010	
Germany	30-Mar-11	01-Jan-13	01-Jan-13	01-Jan-13	22 of 2012	
Germany	17-Oct-62	06-Apr-59	01-Apr-59		212 of 1962	
Greece	24-Nov-03	01-Jan-05	01-Jan-05	01-Jan-05	774 of 2004	
Hong Kong	22-Jun-10	01-Jan-12	01-Jan-12	01-Jan-12	17 of 2011	
Hungary	25-Apr-95	06-Apr-97	01-Jan-97	06-Apr-97	301 of 1995	
Iceland	17-Dec-03	01-Jan-05	01-Jan-05	01-Jan-05	775 of 2004	
India	06-Nov-00	01-Jan-02	01-Jan-02	01-Jan-02	521 of 2001	
Israel	20-Nov-95	06-Apr-96	01-Jan-96	06-Apr-96	323 of 1995	
Italy	11-Jun-71	06-Apr-67	01 Apr 1967*		64 of 1973	
Japan	18-Jan-74	06-Apr-74	01 Apr 1974*		259 of 1974	
Korea (Rep. of)	18-Jul-90	06-Apr-92	01-Jan-92	06-Apr-92	290 of 1991	
Kuwait	23-Nov-10	01-Jan-14	01-Jan-13	01-Jan-13	21 of 2011	
Latvia	13-Nov-97	06-Apr-99	01-Jan-99	06-Apr-99	504 of 1997	
Lithuania	18-Nov-97	06-Apr-99	01-Jan-99	06-Apr-99	503 of 1997	

Luxembourg	14-Jan-72	06-Apr-68	01 Apr 1968*		65 of 1973	
Macedonia	14-Apr-08	01-Jan-10	01-Jan-10	01-Jan-10	463 of 2008	
Malaysia	28-Nov-98	06-Apr-00	01-Jan-00	06-Apr-00	495 of 1998	
Malaysia Protocol	16-Dec-09	Not yet in effect	Not yet in effect	Not yet in effect	32 of 2011	
Malta	14-Nov-08	01-Jan-10	01-Jan-10	01-Jan-10	502 of 2008	
Mexico	22-Oct-98	06-Apr-99	01-Jan-99	06-Apr-99	497 of 1998	
Moldova	28-May-09	01-Jan-11	01-Jan-11	01-Jan-11	19 of 2010	
Montenegro	07-Oct-10	01-Jan-12	01-Jan-12	01-Jan-12	18 of 2011	
Morocco	22-Jun-10	01-Jan-12	01-Jan-12	01-Jan-12	19 of 2011	
Netherlands	11-Feb-69	06-Apr-65	01 Apr 1965*		22 of 1970	
New Zealand	19-Sep-86	06-Apr-89	01-Jan-89	06-Apr-89	30 of 1988	
Norway	22-Nov-00	01-Jan-02	01-Jan-02	01-Jan-02	520 of 2001	
Pakistan	13-Apr-73	06-Apr-68	01 Apr 1968*		260 of 1974	
Panama	28-Nov-11	01-Jan-13	01-Jan-13	01-Jan-13	25 of 2012	
Poland	13-Nov-95	06-Apr-96	01-Jan-96	06-Apr-96	322 of 1995	
Portugal	01-Jun-93	06-Apr-95	01-Jan-95	06-Apr-95	102 of 1994	
Portugal Prot.	11-Nov-05	01-Jan-07	01-Jan-07	01-Jan-07	816 of 2005	
Qatar	21-Jun-12	01-Jan-14	01-Jan-14	01-Jan-14	28 of 2013	
Romania	21-Oct-99	06-Apr-01	01-Jan-01	06-Apr-01	427 of 1999	
Russia	29-Apr-94	06-Apr-96	01-Jan-96	06-Apr-96	428 of 1994	
Saudi Arabia	19-Oct-11	01-Jan-13	01-Jan-13	01-Jan-13	26 of 2012	
Serbia	23-Sep-09	01-Jan-11	01-Jan-11	01-Jan-11	20 of 2010	

Singapore	28-Oct-10	01-Jan-11	01-Jan-11	01-Jan-11	34 of 2011	
Slovak Rep.	08-Jun-99	06-Apr-00	01-Jan-00	06-Apr-00	426 of 1999	
Slovenia	12-Mar-02	01-Jan-03	01-Jan-03	01-Jan-03	573 of 2002	
South Africa	07-Oct-97	06-Apr-98	01-Jan-98	06-Apr-98	478 of 1997	
South Africa Protocol	17 Mar 2010**	01 Jan 2013**	01 Jan 2013**	01 Jan 2013**	33 of 2011	
Spain	10-Feb-94	06-Apr-95	01-Jan-95	06-Apr-95	308 of 1994	
Sweden	08-Oct-86	06-Apr-88	01-Jan-89	06-Apr-88	348 of 1987	
Swedish Prot.	01-Jul-93	20-Jan-94	20-Jan-94	20-Jan-94	198 of 1993	
Switzerland	08-Nov-66	06-Apr-65	01 Apr 1965*		240 of 1967	
Swiss Prot.	24-Oct-80	06-Apr-76	01-Jan-74	06-Apr-74	76 of 1984	
Swiss Prot.	26-Jan-12	01-Jan-14	01-Jan-14	01-Jan-14	30 of 2013	
Thailand	04-Nov-13	Not yet in effect	Not yet in effect	Not yet in effect		
Turkey	24-Oct-08	01-Jan-11	01-Jan-11	01-Jan-11	501 of 2008	
UAE	01-Jul-10	01-Jan-11	01-Jan-11	01-Jan-11	20 of 2011	
Ukraine	19-Apr-13	Not yet in effect	Not yet in effect	Not yet in effect	397 of 2013	
United Kingdom	02-Jun-76	06-Apr-76	01-Jan-74	06-Apr-76	319 of 1976	
UK Protocol	07-Nov-94	06-Apr-94	01-Apr-94		209 of 1995	
UK Protocol	04-Nov-98	06-Apr-99	01-Jan-99	06-Apr-99	494 of 1998	
USA	28-Jul-97	06-Apr-98	01-Jan-98	06-Apr-98	447 of 1997	
USA Protocol	24-Sep-99	01-Sep-00	01-Sep-00	01-Sep-00	425 of 1999	

Uzbekistan	11-Jul-12	01-Jan-14	01-Jan-14	01-Jan-14	31 of 2013	
Vietnam	10-Mar-08	01-Jan-09	01-Jan-09	01-Jan-09	453 of 2008	
Zambia	29-Mar-71	06-Apr-67	01 Apr 1967*		130 of 1973	

*with retroactive effect

*1 April 2012 for Articles III and VI (South Africa Protocol)

Updated September 2014

* Corporation Profits Tax

Country	Date of Signing	Type of Tax	S.I. Number
U.S.S.R.	17 Dec 1986	Air Transport Agreement	349 of 1987

Copies of existing Double Taxation Agreements (please quote the Statutory Instrument (S.I.) Number) may be purchased by mail order from:

**Government Publications, Postal Trade Section,
Unit 20 Lakeside Retail Park,
Claremorris,
Co. Mayo.**

Phone: 01 6476834 or 1890 213434

Fax: 01 6476843 or 094 9378964

Irish Tax Treaties Tax Rates

Table of source country tax rates in Irish tax treaties for dividend, interest and royalty payments

[International Tax Matters](#)

Maximum Source Country Tax Rates (% of gross payment) (for split rates, please consult the relevant article in the treaty)

Source country tax rates in Irish tax treaties for dividend, interest and royalty payments				
Country	Year of Entry into Effect	Dividends	Interest	Royalties
ALBANIA	2012	5/10	0/7	7
ARMENIA	2013	0/5/15	0/5/10	5
AUSTRALIA	1984	15	10	10
AUSTRIA	1964	10	0	0/10
BAHRAIN	2010	0	0	0
BELARUS	2010	5/10	0/5	5
BELGIUM	1973	15	15	0
BOSNIA HERZEGOVINA	2012	0	0	0
BOTSWANA	Not yet in effect	5	7.5	5/7.5
BULGARIA	2002	5/10	0/5	10
CANADA	2006	5/15	0/10	0/10
CHILE	2009	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
EGYPT	2014	5/10	0/10	10
ESTONIA	1999	5/15	0/10	5/10
FINLAND	1990	0/15	0	0
FRANCE	1966	10/15	0	0
GEORGIA	2011	0/5/10	0	0
GERMANY	1959	15	0	0
GERMANY – new	2013	5/15	0	0
GREECE	2005	5/15	5	5
HONG KONG	2012	0	10	3
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
KUWAIT	2013	0	0	5
LATVIA	1999	5/15	0/10	5/10
LITHUANIA	1999	5/15	0/10	5/10
LUXEMBOURG	1968	5/15	0	0
MACEDONIA	2010	0/5/10	0	0
MALAYSIA	2000	10	0/10	8
MALTA	2010	5/15	0	5
MEXICO	1999	5/10	0/5/10	10
MOLDOVA	2011	5/10	0/5	5
MONTENEGRO	2012	0/5/10	0/10	5/10
MOROCCO	2012	6/10	0/10	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
PANAMA	2013	5	0/5	5
POLAND	1996	0/15	0/10	10
PORTUGAL	1995	15	0/15	10
QATAR	2014	0	0	5
ROMANIA	2001	3	0/3	0/3
RUSSIA	1996	10	0	0
SAUDI ARABIA	2013	0/5	0	5/8
SERBIA	2011	5/10	0/10	5/10
SINGAPORE	2011	0	0/5	5
SLOVAK REP.	2000	0/10	0	0/10
SLOVENIA	2003	5/15	0/5	5
SOUTH AFRICA	1998	0/5/10	0	0
SPAIN	1995	0/15	0	5/8/10
SWEDEN	1988	5/15	0	0
SWITZERLAND	1965	10/15	0	0
THAILAND	Not yet in effect	10	0/10/15	5/10/15
TURKEY	2011	5/10/15	10/15	10
UKRAINE	Not yet in effect	5/15	5/10	5
UK	1976	5/15	0	0
UNITED ARAB EMIRATES	2011	0	0	0
UNITED STATES	1998	5/15	0	0
UZBEKISTAN	2014	5/10	5	5
VIETNAM	2009	5/10	0/10	5/10/15
ZAMBIA	1967	0	0	0

Updated 23/06/2014

Employee Expenses

Flat Rate (Employment) Expenses

These are expenses that are incurred in the performance of the duties of the employment and are directly related to the 'nature of the employee's employment'. A standard flat rate expenses allowance (deduction) is set for various classes of employee. For example, airline cabin crews are granted flat rate expenses of €64 per annum. [See Flat Rate Expenses list](#) (MS Excel, 63KB) The amount of the deduction is agreed between Revenue and representatives of groups or classes of employees (usually the employees are represented by trade union officials). The agreed deduction is then applied to all employees of the class or group in question.

Round Sum Expenses

Round-sum expenses payments (lump sum expenses payments) whether paid weekly, monthly, yearly or otherwise, which are paid to the employee to cover expenses, **must be treated as pay and taxed accordingly**. An example of a round sum payment is where an employer agrees to pay, say €300 per month in addition to basic salary in order to cover expenses. This €300 must be treated as pay and taxed accordingly.

Meal Allowances

Employers are reminded that round-sum meal expenses payments are taxable in full and must be treated as pay. Please see earlier paragraph 'Round-Sum Expenses'.

Meal Vouchers

Where an employer provides luncheon or meal vouchers to employees there is a taxable benefit and the face value of the vouchers (disregarding 19c per voucher) must be treated as pay and taxed accordingly.

Canteen Meals

A taxable benefit does not arise in respect of free or subsidised meals in staff canteens where meals are provided for the staff generally. The facility must be available to all employees. Otherwise, the exemption does not apply.

Please see [Employer's Guide to operating PAYE and PRSI for certain benefits](#) for full details.

Re-imbusement of Allowable Expenses

Payments made to the employee which are no more than reimbursement of **vouched** expenses, actually incurred by the employee in performing the duties of the employment, should not be treated as pay. Expenses which are not treated as pay must not only be actually incurred in the performance of the duties of the employment but must also be **wholly, exclusively** and **necessarily** so incurred. Expenses which are incurred by employees in travelling to and from the place of employment are not allowable for tax purposes and any re-imbusement of these expenses must be treated as pay and taxed accordingly.

Motoring Expenses

Some employees use their private cars for business purposes. Re-imbusement of motoring expenses incurred can be dealt with in various ways. Employers are reminded that round-sum motoring expenses payments are taxable in full and must be treated as pay. Please see earlier paragraph 'Round-Sum Expenses'.

Re-imbusement of Motoring Expenses by Flat-Rate Kilometric Allowances

Where employees use their private cars for business purposes, re-imbusement in respect of allowable motoring expenses can be made by way of flat-rate kilometric allowances. There are two types of kilometric 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

Please see IT 51- [Employees Motoring Expenses](#) for full details.

Expenses Claims Submitted to Revenue

As an **alternative** to the re-imbusement by the employer an employee may submit a claim to Revenue ([Car Expenses claim form](#)) (PDF, 598KB) for an expenses deduction (and any wear and tear allowance in respect of the motor vehicle). However, where the employee decides to make such a claim, any re-imbusement of expenses by the employer, including any scale allowances, must be treated as pay and taxed accordingly. Employees cannot claim from Revenue for any expenses that are or will be re-imbursed by the employer.

Information Required

- Date of purchase of car.
- Purchase price.
- Whether new/second-hand.
- Date from which car was used for business purposes.
- Mileage and percentage of business to private use.
- Running Costs - Repairs, Service, Tax and Insurance.
- Any reimbursement of running cost made by the employer.

Subsistence Allowances

Please see IT 54 - [Employees Subsistence Expenses](#) for full details regarding subsistence rates for absences within the State, absences outside the state and the rules, etc. in relation to the application of these rates.

Employers are reminded that round-sum subsistence expenses payments are taxable in full and must be treated as pay. Please see earlier paragraph 'Round-Sum Expenses'.

Payments by an employer which do no more than re-imburse an employee for allowable subsistence expenses which were actually incurred, may be made tax-free in certain circumstances, in accordance with legislation. The expenses concerned must have been incurred "wholly, exclusively and necessarily" in the performance of the duties of the employment.

Re-imburement of allowable subsistence expenses either by Flat-Rate allowances or vouched expenses

Where an employee performs the duties of the employment while temporarily away from his/her normal place of work or is working abroad on a foreign assignment, allowable subsistence expenses can be re-imbursed by the employer on the basis of:

- Acceptable flat-rate allowances (Civil Service rates or Re-imburement of subsistence expenses based on any other schedule of rates and related conditions (e.g. [country money](#) (PDF, 61KB) in the Construction Industry) which do no more than re-imburse the employee for actual expenditure incurred) **or**
- Actual expenses which have been vouched with receipts

Reference Material

[IT - 51 Employees' Motoring/Bicycle Expenses](#) - This leaflet covers re-imburement of motoring expenses to employees

[IT 54 - Employees' Subsistence Expenses](#) - This leaflet covers re-imburement of subsistence expenses to employees

[Employer's Guide to PAYE](#)

[Criteria for the payment, tax free, of country money to workers in the Construction industry and the Electrical Contracting sector](#) (PDF, 61KB)

[Employer's Guide to operating PAYE and PRSI for certain benefits](#) - A comprehensive guide providing information on the main benefits-in-kind and other non-cash benefits

Social Welfare Pensions and Allowances

[Social Welfare Pensions and Allowances](#)

Average Market Mid-Closing Exchange Rates v Euro

The following are the Average Market Mid-Closing Exchange Rates v the Euro as supplied by the Central Bank:

Average Market Mid-Closing Exchange Rates v. €					
		2010	2011	2012	2013
Australian dollar	AUD	1.4423	1.3484	1.2407	1.3777
Brazilian real	BRL	2.3314	2.3265	2.5084	2.8687
British pound	GBP	0.85784	0.86788	0.81087	0.84926
Canadian dollar	CAD	1.3651	1.3761	1.2842	1.3684
Chinese yuan	CNY	8.9712	8.9960	8.1052	8.1646
Danish krone	DKK	7.4473	7.4506	7.4437	7.4579
Indian rupee	INR	60.5858	64.8859	68.5973	77.9300
Japanese yen	JPY	116.24	110.96	102.49	129.66
Norwegian krone	NOK	8.0043	7.7934	7.4751	7.8067
Russian ruble	RUB	40.2707	40.8846	39.9262	42.3370
Swedish krona	SEK	9.5373	9.0298	8.7041	8.6515
Swiss franc	CHF	1.3803	1.2326	1.2053	1.2311
US dollar	USD	1.3257	1.3920	1.2848	1.3281

Lloyds Conversion Rate

For accounts closed in the calendar year 2013, the conversion rate of sterling to euro should be calculated by reference to the sterling mid-closing rate on the last market day of that calendar year, as supplied by the Central Bank, as follows:

2013 Stg £1 = €1.19947

Some Electronic Services Provided by Revenue

- [ROS](#)
- [PAYE Anytime](#)
- [Get Desktop Apps](#)
- [Tax Clearance](#)
- [Mortgage Interest Relief](#)
- [VRT Calculator](#)

- [Revenue eBrief](#)
- [Secure Email](#)

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- [Capital Gains Tax](#) (PDF, 32KB)
- [Collector General / Employer Information](#) (PDF, 28B)
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- [General](#) (PDF, 81KB)
- [Income Tax](#) (PDF, 157KB)
- [Residential Property Tax](#) (PDF, 17KB)
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