

Entertainment Expenses Section 117 Taxes Consolidation Act (TCA) 1997

Part 05-03-03

Document last reviewed June 2024



Sums put at the disposal of a director or employee for entertainment expenses are chargeable to income tax in the hands of the director or employee under the provisions of section 117 TCA 1997.

Section 840 TCA 1997 provides that business entertainment expenses are not deductible in determining the profits of any trade, profession, business or employment – see Tax and Duty Manual [Part 36-00-04](#). For this purpose, business entertainment expenses include expenses incurred on the provision of accommodation, food, drink or any other form of hospitality. The fact that any sum for entertainment expenses is not deductible at the business level under section 840 TCA 1997 does not preclude a charge in respect of part or all of that sum being made on an employee or director under section 117 TCA 1997, where the amount in question was put at the disposal of the employee or director.

A more recent version of this manual is available.