

## Exemption of certain income arising to specified non-commercial state-sponsored bodies

### Part 07-03-04

This document should be read in conjunction with section 227 of the Taxes Consolidation Act 1997

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A more recent version of this manual is available.

## 1 Introduction

- 1.1 **Section 227** exempts the non-commercial state-sponsored bodies (NCSBs) listed in Appendix A of this manual (and listed in Schedule 4 TCA 1997) from tax on income arising under Case III, IV or V of Schedule D. The purpose of this manual is to give details of the exemption.

Tax and Duty Manual [Part 07-03-03](#) clarifies the interaction between **section 227**, which exempts NCSBs from tax on non-trading income and **section 207** which exempts charities from tax on certain income.

- 1.2 The list in Appendix A (Schedule 4 TCA 1997) may be amended by Ministerial Order.

## 2 Income Tax and Corporation Tax Exemption

- 2.1 The NCSBs are exempt in respect of income which would otherwise be chargeable under Case III, IV or V of Schedule D (investment income, rental income, etc.)

(The treatment of interest subject to deposit interest retention is set out in paragraph 3 and in Tax and Duty Manual [Part 07-03-03](#))

- 2.2 The bodies will not, however, be exempt in respect of:

- income which comes within Case I or II of Schedule D, i.e. trading or professional income, or
- income from shares (Franked Investment Income in the case of a company within the charge to corporation tax which elects to have the income brought into charge, or Schedule F income in some other cases).

Such income will continue to be liable to income tax or corporation tax as appropriate.

- 2.3 The exemption is retrospective to the date of incorporation of each individual body or as otherwise specified.

## 3 Deposit Interest Retention Tax

- 3.1 Unless it has charitable status, an NCSB may not hold a DIRT free account, even if it pays tax in respect of Case I/II activities. Deposit takers (i.e. banks and other financial institutions) have been advised accordingly.

3.2 In the case of a deposit account held by an NCSB that does not have charitable status, any interest paid will be subject to DIRT. The tax retained:

- is a final liability tax;
- **is not repayable** in any circumstances; and
- is not available as a credit against other liabilities of the body.

#### 4 Repayments of Tax

**Section 227** provides that there is no entitlement to repayment of any income tax, corporation tax or capital gains tax already paid.

However, where an NCSB is chargeable to tax and pays preliminary tax in excess of the **actual** liability to tax, the excess preliminary tax may be repaid in the usual way.

## Appendix A

### **SCHEDULE 4 Exemption of Specified Non-Commercial State Sponsored Bodies from Certain Tax Provisions**

**[Up to and including Finance Act 2019]**

**[Section 227 TCA 1997]**

1. Agency for Personal Service Overseas.
2. Beaumont Hospital Board.
3. Blood Transfusion Service Board.
4. Board for Employment of the Blind.
5. An Bord Altranais.
6. An Bord Bia — The Irish Food Board.
7. The National Tourism Development Authority.
8. An Bord Glas.
9. An Bord Iascaigh Mhara.
10. Bord na Gaeilge.
11. Bord na Leabhar Gaeilge.
12. Bord na Radharcmhastóirí.
13. An Bord Pleanála.
14. Bord Scoláireachtaí Comalairte.
15. An Bord Tráchtála – The Irish Trade Board.
16. An Bord Uchtála.
17. Building Regulations Advisory Body.
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- 18A. The Courts Service.
19. CERT Limited.
20. The Chester Beatty Library.
- 20A. Child and Family Agency.
- 20B. Children’s Health Ireland.
21. An Chomhairle Ealaíon.
22. An Chomhairle Leabharlanna.
- 22A. An Chomhairle Oidhreachta — The Heritage Council.
23. Coiste An Asgard.
24. Combat Poverty Agency.
25. Comhairle na Nimheanna.
26. The Health Service Executive.
- 26A. Commission for Communications Regulation
27. Cork Hospitals Board.
- 27A. A County Enterprise Board.
- 27B. The Credit Union Restructuring Board.

28. Criminal Injuries Compensation Tribunal.
29. Dental Council.
30. Drug Treatment Centre Board.
31. Dublin Dental Hospital Board.
32. Dublin Institute for Advanced Studies.
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34. Economic and Social Research Institute.
35. Employment Equality Agency.
- 35A. Enterprise Ireland.
36. Environmental Protection Agency— An Ghníomhaireacht um Chaomhnú Comhshaoil.
37. Eolas— The Irish Science and Technology Agency.
38. Federated Dublin Voluntary Hospitals.
39. Fire Services Council.
- 39A. The Food Safety Authority of Ireland.
40. An Foras Áiseanna Saothair.
41. Forbairt.
42. Forfás.
43. The Foyle Fisheries Commission.
44. Garda Síochána Appeal Board.
45. Garda Síochána Complaints Board.
47. Health Research Board— An Bord Taighde Sláinte.
- 47A. The Health and Social Care Professionals Council.
48. Higher Education Authority.
50. Hospitals Trust Board.
51. The Independent Radio and Television Commission – An Coimisiún um Raidió agus Teilifís Neamhspleách.
52. The Industrial Development Agency (Ireland).
53. The Industrial Development Authority.
- 53A The Institute of Public Health in Ireland Limited.
- 53AB Inland Fisheries Ireland.
54. Institiúid Teangeolaíochta Éireann.
55. Institute of Public Administration.
- 55A The Irish Auditing and Accounting Supervisory Authority.
56. The Irish Film Board.
57. The Irish Medicines Board.
- 57A. The Irish Sports Council.
58. The Labour Relations Commission.
59. Law Reform Commission.
60. The Legal Aid Board.
61. Leopardstown Park Hospital Board.

62. Local Government Computer Services Board – An Bord Seirbhísí Ríomhaire Rialtais Aitiúil.
63. Local Government Staff Negotiations Board – An Bord Comhchaibidlí Foirne Rialtais Aitiúil.
64. The Marine Institute.
65. Medical Bureau of Road Safety – An Lia-Bhiúró um Shábháiltacht ar Bhóithre.
66. The Medical Council.
67. The National Authority for Occupational Safety and Health – An tÚdarás Náisiúnta um Shábháilteachta agus Sláinte Ceirde.
68. National Cancer Registry.
69. The National Concert Hall Company Limited – An Ceoláras Náisiúnta.
- 69A. National Consultative Committee on Racism and Interculturalism.
70. National Council for Educational Awards.
71. National Council for the Elderly.
72. The National Economic and Social Council.
73. The National Economic and Social Forum.
74. National Health Council.
- 74A. The National Milk Agency.
- 74AA. The National Oil Reserves Agency Designated Activity Company.
- 74AB. National Qualifications Authority of Ireland.
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76. National Rehabilitation Board.
77. The National Roads Authority— An tÚdarás um Bóithre Náisiúnta.
78. National Safety Council— Comhairle Sábháiltacht Náisiúnta.
79. National Social Services Board.
- 79A. National Transport Authority
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- 81A. Occupational Safety and Health Institute of Ireland.
82. Office of the Data Protection Commissioner.
83. The Pensions Board.
- 83A. The Personal Injuries Assessment Board.
- 83B. The Pharmaceutical Society of Ireland
84. Postgraduate Medical and Dental Board.
- 84A. The Private Residential Tenancies Board
85. The Radiological Protection Institute of Ireland.
86. The Refugee Agency.
87. Rent Tribunal.

88. Royal Hospital Kilmainham Company.
89. Saint James's Hospital Board.
90. Saint Luke's and St Anne's Hospital Board.
91. Salmon Research Agency of Ireland Incorporated.
- 91A. Science Foundation Ireland.
- 91B. Sport Ireland.
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- 92A. The Sustainable Energy Authority of Ireland.
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96. Tallaght Hospital Board.
- 96A. The Teaching Council.
97. Teagasc.
98. Temple Bar Renewal Limited.
- 98A. Tourism Ireland Limited.
99. Údarás na Gaeltachta.
100. Western Development Commission.