

Sea-Going Naval Personnel Tax Credit

Part 15-01-48

This document should be read in conjunction with section 472BB of the
Taxes Consolidation Act 1997

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1 Introduction

Section 472BB of the Taxes Consolidation Act (“TCA”) 1997 provides that a tax credit, called the sea-going naval personnel credit, is available to those who satisfy the qualifying conditions of that section.

This credit was introduced by Finance Act 2019 and was initially available to permanent members of the Irish naval service in the 2020 year of assessment only. However, the availability of the credit has since been extended and the credit now applies up to and including the 2029 year of assessment.

2 Qualifying Conditions

To receive the sea-going naval tax credit an individual must be a “qualifying individual”.

A “qualifying individual” means a permanent member of the Irish Naval Service who has spent at least 80 days at sea, in a relevant period, performing the duties of his or her employment.

A “day at sea” means a cumulative period of 8 hours within any 24-hour period on patrol at sea on board a naval vessel, being a naval patrol vessel owned by the Minister for Defence.

The “relevant period” means the preceding year of assessment. Therefore, the relevant period for claims relating to the 2025 year of assessment is 2024. The relevant period for years of assessment 2020 to 2025 are shown below:

Year of Claim	Relevant Period
2020	2019
2021	2020
2022	2021
2023	2022
2024	2023
2025	2024

Example 1

Paul is a permanent member of the Irish Naval Service and spent 180 days at sea in each of the years 2023 and 2024.

Paul is a qualifying individual and will be entitled to the sea-going naval personnel tax credit for both the 2024 and 2025 years of assessment, having spent the required days at sea in the relevant periods (2023 and 2024 respectively).

Example 2

Joan is a permanent member of the Irish Naval Service and spent 123 days at sea in 2023 and 64 days at sea in 2024.

Joan is a qualifying individual and will receive the sea-going naval personnel tax credit for the 2024 year of assessment only, having spent the required days at sea in the relevant period (i.e., 2023).

Joan is not a qualifying individual for the 2025 year of assessment as she will not have spent the required days at sea in the relevant period (i.e., in 2024). Joan will therefore not receive this tax credit for the 2025 year of assessment.

3 Value of tax credit

The value of the tax credit for the 2025 year of assessment is €1,500. The value of the credit in previous years of assessment is as follows:

Year of Assessment	Tax Credit
2020	€1,270
2021	€1,500
2022	€1,500
2023	€1,500
2024	€1,500
2025	€1,500

The credit can be offset against the qualifying individual's total income tax liability.

In the majority of cases, those individuals who qualify for this tax credit will automatically receive it. However, if an individual believes that he or she is entitled to receive the tax credit but it is not shown on his or her [Tax Credit Certificate \(TCC\)](#), he or she should contact Revenue through [myEnquiries](#).

Where an individual has claimed either the seafarer allowance under section 472B TCA 1997, or the fisher tax credit under section 472BA TCA, in a year of assessment, he or she will not be entitled to claim the sea-going naval personnel tax credit in that same year. See Tax and Duty Manuals [Part 15-01-30](#) and [Part 15-01-45](#) for details of the seafarer allowance and the fisher tax credit respectively.