

State Aid Transparency Requirements:

Publication of information regarding State aid granted to individual taxpayers

Part 37-00-39

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This manual concerns the publication of information in respect of State aid awards.



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A more recent version of this manual is available.

1. State aid transparency requirements

The purpose of this manual is to update taxpayers and tax practitioners on the implications of the European Commission's State aid transparency initiative, which requires Member States to publish details of certain State aid granted after 1 July 2016. These transparency requirements form a key part of the State aid modernisation programme initiated by the European Commission in 2012 to reform State aid control.

Under the transparency requirements, when a Member State grants aid in respect of certain schemes and above a specified threshold, it will publish information regarding the aid granted on either a national website, or on the [dedicated European Commission website](#). This information will include the identity of the beneficiary.

Thirteen of Ireland's tax relief and rebate schemes are subject to these publication requirements.

2. Tax relief and rebate schemes in scope

Scheme	Commission State aid number	Threshold for publication
Capital Gains Tax Entrepreneur Relief Section 597A of the Taxes Consolidation Act 1997	SA.40642	€100,000
Employment and Investment Incentive incorporating the Start-Up Capital Incentive and Start-Up Relief for Entrepreneurs Part 16 of the Taxes Consolidation Act 1997	SA.110423	€100,000
Relief for Investment in Films Section 481 of the Taxes Consolidation Act 1997	SA.53399	€100,000
Diesel Rebate Scheme Section 99A of the Finance Act 1999 (inserted by section 51 of the Finance Act 2013)	SA.112541	€100,000
Relief for Investment in Digital Games Section 481A of the Taxes Consolidation Act 1997	SA.102047	€100,000
Key Employee Engagement Programme Section 128F of the Taxes Consolidation Act 1997	SA.107734	€100,000
Capital Gains Tax Relief for Farm Restructuring	SA.107998	€10,000

Section 604B of the Taxes Consolidation Act 1997		
Stock Relief for Young Trained Farmers Section 667B of the Taxes Consolidation Act 1997	SA.108000	€10,000
Stamp Duty Relief on Transfers of Land to Young Trained Farmers Section 81AA of the Stamp Duties Consolidation Act 1999	SA.107999	€10,000
Stamp Duty Relief on Farm Consolidation Section 81C of the Stamp Duties Consolidation Act 1999	SA.108002	€10,000
Succession Farm Partnership Credit Section 667D of the Taxes Consolidation Act 1997	SA. 108003	€10,000
Acceleration of Wear and Tear Allowances for Farm Safety Equipment Section 285D of the Taxes Consolidation Act 1997	SA.111801	€10,000
Accelerated Allowances for Capital Expenditure on Slurry Storage Section 658A of the Taxes Consolidation Act 1997	SA.106600	€10,000

For further information regarding the general operation of these schemes, please refer to the relevant legislation, Tax & Duty Manuals and Revenue's Notes for Guidance.

Publication under the State aid transparency requirements may apply to other schemes in the future, if the relevant EU Regulation or Guidelines so require.

3. Publication deadlines

In general, the deadline for publication is 12 months from the date on which the relevant tax return is due.

For the Employment and Investment Incentive, the deadline for publication is 12 months from the date on which the RICT return is due.

For the Key Employee Engagement Programme, the deadline for publication is 12 months from the date on which the KEEP1 return is due.

However, the Diesel Rebate Scheme will be considered on a calendar year basis, with the publication deadline being 31 December of the year following the year for which the rebate was given.

4. Calculation of benefit amount

Where the benefit is a tax relief or rebate, the amount of aid granted is the difference between the tax payable by a taxpayer having claimed the tax relief and the tax that would have been payable had that taxpayer not claimed the relief. In general, the determination of whether the relevant publication threshold is exceeded will be based on each individual aid award.

However, where the European Regulation, Guidance or approval contemplates the benefit being granted over a longer period, tax benefits may be cumulated to determine whether the threshold has been exceeded. Of the aforementioned schemes, this is the case for the following:

- Stock Relief for Young Trained Farmers, where the tax benefit in the first year of the claim will be cumulated with any tax benefit arising in the three succeeding years.
- Acceleration of Wear and Tear Allowances for Farm Safety Equipment, where the tax benefit in a year will be cumulated with any tax benefit arising in previous years.
- Succession Farm Partnership Credit, where the tax benefit in the first year will be cumulated with any tax benefit arising in the four succeeding years.

In each instance, the relevant tax return triggering the publication obligation will be the one that pushes the cumulative benefit over the threshold of €10,000.

Note for information: It should also be noted that a lifetime ceiling of €100,000 currently applies to the amount of aid to be granted, on a cumulative basis, to a young trained farmer under three Agricultural Block Exemption Regulation (ABER)¹ schemes as follows: Stamp Duty Relief on Transfers of Land to Young Trained Farmers (section 81AA of the Stamp Duties Consolidation Act 1999), Stock Relief for Young Trained Farmers (section 667B of the Taxes Consolidation Act 1997) and the Succession Farm Partnership Credit (section 667D of the Taxes Consolidation Act 1997).

The Stamp Duty manual: Transfers of land to young trained farmers, Part 7: section 81AA, which is accessible [here](#), details the interaction of Consanguinity Relief and Stamp Duty Relief on Transfers of Land to Young Trained Farmers and provides detailed examples of the calculation of the amount of State aid for the purposes of the lifetime ceiling of €100,000, applying to a young trained farmer. Consanguinity Relief does not have to be aggregated with the three ABER reliefs for the purpose of applying the €100,000 ceiling.

¹ ABER is the commonly used term for Commission Regulation (EU) 2022/2472

5. Statutory basis for publication

Section 851A of the Taxes Consolidation Act 1997 provides that all taxpayer information held by Revenue is confidential and may only be disclosed in accordance with the provisions of the section, including as is otherwise provided for by any other statutory provision. The information regarding aid granted under the thirteen schemes referred to above will be published in accordance with the following provisions:

- Section 851A (8A) of the Taxes Consolidation Act 1997, which applies to Relief for Investment in Films. This is in accordance with the European Commission Communication on State aid for films and other audio-visual works, 2013/C 332/01;
- Section 128F (9) of the Taxes Consolidation Act 1997, which applies to the Key Employee Engagement Programme. This is in accordance with the European Commission approval of the scheme;
- Article 9 and Annex III of Commission Regulation (EU) No. 651/2014² and Section 851A (8)(j) of the Taxes Consolidation Act 1997, which applies to Capital Gains Tax Entrepreneur Relief, Diesel Rebate Scheme, Employment and Investment Incentive and Relief for Investment in Digital Games;
- Article 9 and Annex III of Commission Regulation (EU) 2022/2472 and Section 851A (8)(j) of the Taxes Consolidation Act 1997, which applies to Capital Gains Tax Relief for Farm Restructuring, Stock Relief for Young Trained Farmers, Succession Farm Partnership Credit, Acceleration of Wear and Tear Allowances for Farm Safety Equipment, Stamp Duty Relief on Transfers of Land to Young Trained Farmers, Stamp Duty Relief on Farm Consolidation and Accelerated Allowances for Capital Expenditure on Slurry Storage.

6. Further information

If you have any queries regarding the contents of this Tax and Duty Manual, please contact the [EU Branch](#) of the International Tax Division.

² Commonly known as General Block Exemption Regulation (GBER)