

## **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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## 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.

Fifteen of Ireland's tax relief and rebate schemes are subject to these publication requirements. These are notified State aid schemes and schemes under Commission Regulation (EU) No 651/2014 ("the General Block Exemption Regulation")<sup>1</sup> and Commission Regulation (EU) 2022/2472 ("the Agricultural Block Exemption Regulation")<sup>2</sup>.

## 2. Tax relief and rebate schemes in scope

Scheme	Commission State aid number	EU threshold for publication
<b>Capital Gains Tax Entrepreneur Relief</b> Section 597A of the Taxes Consolidation Act 1997	SA.40642	€100,000
<b>Employment and Investment Incentive incorporating the Start-Up Capital Incentive and Start-Up Relief for Entrepreneurs</b> Part 16 of the Taxes Consolidation Act 1997	SA.118017	€100,000
<b>Diesel Rebate Scheme</b> Section 99A of the Finance Act 1999 (inserted by section 51 of the Finance Act 2013)	SA.112541	€100,000
<b>Relief for Investment in Innovative Enterprises</b> Chapter 6A, Part 19 of the Taxes Consolidation Act 1997	SA.118475	€100,000
<b>Relief for Investment in Films</b>	SA.117698	€500,000

<sup>1</sup> Text consolidated as of 1 July 2023 available [here](#).

<sup>2</sup> Text consolidated as of 13 December 2023 available [here](#).

Section 481 of the Taxes Consolidation Act 1997		
<b>Relief for Investment in Digital Games</b> Section 481A of the Taxes Consolidation Act 1997	SA.102047	€500,000
<b>Key Employee Engagement Programme</b> Section 128F of the Taxes Consolidation Act 1997	SA.107734	€500,000
<b>Tax Credit for Expenditure on Unscripted Production</b> Section 487A of the Taxes Consolidation Act 1997	SA.117991	€500,000
<b>Capital Gains Tax Relief for Farm Restructuring</b> Section 604B of the Taxes Consolidation Act 1997	SA.107998	€10,000
<b>Stock Relief for Young Trained Farmers</b> Section 667B of the Taxes Consolidation Act 1997	SA.117013	€10,000
<b>Stamp Duty Relief on Transfers of Land to Young Trained Farmers</b> Section 81AA of the Stamp Duties Consolidation Act 1999	SA.116951	€10,000
<b>Stamp Duty Relief on Farm Consolidation</b> Section 81C of the Stamp Duties Consolidation Act 1999	SA.108002	€10,000
<b>Succession Farm Partnership Credit</b> Section 667D of the Taxes Consolidation Act 1997	SA.108003	€10,000
<b>Acceleration of Wear and Tear Allowances for Farm Safety Equipment</b> Section 285D of the Taxes Consolidation Act 1997	SA.118172	€10,000
<b>Accelerated Allowances for Capital Expenditure on Slurry Storage</b> 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. See [Section 5](#) regarding new transparency requirements that will apply from 2026 under

the General De Minimis Regulation and from 2027 under the Agricultural De Minimis Regulation.

### 3. Publication deadlines

In general, the deadline for publication requirements in respect of notified State aid schemes and schemes under the General Block Exemption Regulation and Agricultural Block Exemption Regulation 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 notified State aid schemes and schemes under the General Block Exemption Regulation and Agricultural Block Exemption Regulation, 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 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
- 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 Agricultural Block Exemption Regulation reliefs for the purpose of applying the €100,000 ceiling.

## 5. De Minimis Regulations

### 5.1. The General De Minimis Regulation

Commission Regulation (EU) 2023/2831 (“the General De Minimis Regulation”)<sup>3</sup> entered into force on 1 January 2024, replacing a 2013 General De Minimis Regulation. The Regulation exempts small amounts of aid from the requirement to notify State aid measures to the European Commission.

The new Regulation introduces various changes, including the following:

- The total amount of de minimis aid granted per Member State to a single undertaking shall not exceed €300,000 over any rolling period of 3 years. Note that this is an overall limit on all aid, including both tax and non-tax aid measures, granted under the De Minimis Regulation by a Member State to an undertaking in a 3 year period.
- Article 6 outlines the monitoring and reporting obligations. Member States must publish certain information regarding all grants of de minimis aid in a central register from 1 January 2026. The information must be published on the central register within 20 working days following the grant of the aid.
- Article 7 outlines the transitional obligations that apply until the central register is set up and covers a period of 3 years.

Five tax relief and rebate schemes administered by Revenue are subject to these new requirements under the General De Minimis Regulation.

Scheme	Legislative Reference
Exemption of Certain Profits Arising from Production, Maintenance and Repair of	Section 216F of the Taxes Consolidation Act 1997

<sup>3</sup> Text available [here](#).

Certain Musical Instruments	
Industrial Buildings Aviation Services Facilities	Section 268(1)(N) of the Taxes Consolidation Act 1997
Living City Initiative	Section 372AAC & s.372AAD of the Taxes Consolidation Act 1997
Relief from Tax for Certain Start-up Companies	Section 486C of the Taxes Consolidation Act 1997
Betting Duty Relief	Section 47 of Finance Act 2019

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.

## 5.2. The Agricultural De Minimis Regulation

Commission Regulation (EU) 2024/3118 amending Regulation (EU) No 1408/2013 ("the Agricultural De Minimis Regulation")<sup>4</sup> entered into force on 16 December 2024. The Regulation exempts small amounts of aid in the agriculture sector from the requirement to notify State aid measures to the European Commission.

This amendment to the Regulation introduces various changes, including the following:

- The total amount of agricultural de minimis aid granted per Member State to a single undertaking shall not exceed €50,000 over any rolling period of 3 years. Note that this is an overall limit on all aid, including both tax and non-tax aid measures, granted under the Agricultural De Minimis Regulation by a Member State to an undertaking in a 3 year period.
- The total amount of agricultural de minimis aid which may be granted by Ireland (i.e. national cap) over a rolling period of 3 years increased to €227.86 million. Note that individual limits are set for each Member State, as outlined in the Annex to the Agricultural De Minimis Regulation.
- Article 6 outlines the monitoring and reporting obligations. Member States must publish certain information regarding all grants of de minimis aid in a central register from 1 January 2027. The information must be published on the central register within 20 working days following the grant of the aid.
- Article 7 outlines the transitional obligations that apply until the central register is set up and covers a period of 3 years.

Two tax relief and rebate schemes administered by Revenue are subject to these new requirements under the Agricultural De Minimis Regulation.

<sup>4</sup> Text consolidated as of 16 December 2024 available [here](#).

Scheme	Legislative Reference
Relief for Certain Leases of Farmland	Section 81D of the Stamp Duty Consolidation Act 1999
Stock Relief for Registered Farm Partnerships	Section 667C of the Taxes Consolidation Act 1997

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.

### 5.3. Cumulation between De Minimis Regulations

As noted above, there is a limit on the total amount of de minimis aid which may be granted per Member State to a single undertaking over any rolling period of 3 years.

- For aid granted under the General De Minimis Regulation, the limit is €300,000.
- For aid granted under the Agricultural De Minimis Regulation, the limit is €50,000.

The General De Minimis Regulation and the Agricultural De Minimis Regulation include provisions allowing for the cumulation of aid granted under various De Minimis Regulations, subject to certain conditions. This means that an undertaking may receive aid granted under various De Minimis Regulations, provided that the relevant limits and conditions are respected.

Subject to certain conditions laid down in the Regulations:

- Article 5(2) of the General De Minimis Regulation allows aid under that Regulation to be cumulated with aid under the Agricultural De Minimis Regulation and the Fisheries De Minimis Regulation<sup>5</sup>.
- Article 5(1) of the Agricultural De Minimis Regulation allows aid under that Regulation to be cumulated with aid under the General De Minimis Regulation.
- The General De Minimis Regulation and the Agricultural De Minimis Regulation each also contain provisions concerning the cumulation of aid with aid granted under the Services of General Economic Interest De Minimis Regulation<sup>6</sup>.

<sup>5</sup> Commission Regulation (EU) No 717/2014. Note that Revenue does not currently administer any measures under the Fisheries De Minimis Regulation.

<sup>6</sup> Commission Regulation (EU) 2023/2832. Note that Revenue does not currently administer any measures under the Services of General Economic Interest De Minimis Regulation.

### Example 1

An undertaking has received €150,000 of aid granted under the General De Minimis Regulation and, within a 3 year period, applies for €50,000 of aid under the Agricultural De Minimis Regulation.

Assuming that all other conditions are met, this is permitted under the De Minimis Regulations because none of the limits have been breached:

- (i) The amount of aid under the General De Minimis Regulation (€150,000) does not exceed the €300,000 limit in Article 3(2) of the General De Minimis Regulation.
- (ii) The amount of aid under the Agricultural De Minimis Regulation (€50,000) would not exceed the €50,000 limit in Article 3(2) of the Agricultural De Minimis Regulation.
- (iii) The combined amount of aid granted under the General De Minimis Regulation and the Agricultural De Minimis Regulation (i.e. €150,000 + €50,000 = €200,000) would not exceed the €300,000 limit set out in Article 3(2) and Article 5(2) of the General De Minimis Regulation and Article 5(1) of the Agricultural De Minimis Regulation.

### Example 2

An undertaking has received €275,000 of aid granted under the General De Minimis Regulation and, within a 3 year period, applies for €50,000 of aid under the Agricultural De Minimis Regulation.

This is **not** permitted under the De Minimis Regulations because the limit on cumulation would be breached:

- (i) The amount of aid under the General De Minimis Regulation (€275,000) does not exceed the €300,000 limit in Article 3(2) of the General De Minimis Regulation.
- (ii) The amount of aid under the Agricultural De Minimis Regulation (€50,000) would not exceed the €50,000 limit in Article 3(2) of the Agricultural De Minimis Regulation.
- (iii) However, the combined amount of aid granted under the General De Minimis Regulation and the Agricultural De Minimis Regulation (i.e. €275,000 + €50,000 = €325,000) **would exceed** the €300,000 limit set out in Article 3(2) and Article 5(2) of the General De Minimis Regulation and Article 5(1) of the Agricultural De Minimis Regulation.

### Example 3

An undertaking has received €100,000 of aid granted under the General De Minimis Regulation and, within a 3 year period, applies for €75,000 of aid under the Agricultural De Minimis Regulation.

This is **not** permitted under the De Minimis Regulations because the limit in the Agricultural De Minimis Regulation would be breached:

- (i) The amount of aid under the General De Minimis Regulation (€100,000) does not exceed the €300,000 limit in Article 3(2) of the General De Minimis Regulation.
- (ii) The amount of aid under the Agricultural De Minimis Regulation (€75,000) **would exceed** the €50,000 limit in Article 3(2) of the Agricultural De Minimis Regulation.
- (iii) The combined amount of aid granted under the General De Minimis Regulation and the Agricultural De Minimis Regulation (i.e. €100,000 + €75,000 = €175,000) would not exceed the €300,000 limit set out in Article 3(2) and Article 5(2) of the General De Minimis Regulation and Article 5(1) of the Agricultural De Minimis Regulation. However, as the limit in Article 3(2) of the Agricultural De Minimis Regulation would be breached, this is not permitted.

#### Example 4

An undertaking has received €50,000 of aid granted under the Agricultural De Minimis Regulation and, within a 3 year period, applies for €280,000 of aid under the General De Minimis Regulation.

This is **not** permitted under the De Minimis Regulations because the limit on cumulation would be breached:

- (i) The amount of aid under the General De Minimis Regulation (€280,000) would not exceed the €300,000 limit in Article 3(2) of the General De Minimis Regulation.
- (ii) The amount of aid under the Agricultural De Minimis Regulation (€50,000) does not exceed the €50,000 limit in Article 3(2) of the Agricultural De Minimis Regulation.
- (iii) However, the combined amount of aid granted under the General De Minimis Regulation and the Agricultural De Minimis Regulation (i.e. €280,000 + €50,000 = €330,000) **would exceed** the €300,000 limit set out in Article 3(2) and Article 5(2) of the General De Minimis Regulation and Article 5(1) of the Agricultural De Minimis Regulation.

## 6. 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 schemes referred to above in Section 2 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.
- Section 128F (8) and (9) of the Taxes Consolidation Act 1997, which applies to the Key Employee Engagement Programme.
- Section 481A (29) of the Taxes Consolidation Act 1997, which applies to Relief for Investment in Digital Games.
- Section 487A (34) of the Taxes Consolidation Act 1997, which applies to the Tax Credit for Expenditure on Unscripted Production.
- Article 9 and Annex III of the General Block Exemption Regulation 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 Innovative Enterprises.
- Article 9 and Annex III of the Agricultural Block Exemption Regulation 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.

## 7. Further information

If you have any queries regarding the contents of this Tax and Duty Manual, please contact the EU Branch State Aid Unit, International Tax Division at [EUBranchStateAidUnit@revenue.ie](mailto:EUBranchStateAidUnit@revenue.ie).