

Statistical Report of the Revenue Commissioners

Year Ended 31st December, 1996

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AND tSOLÁTHAIR
Le ceannach díreach ón
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,
TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2,
nó tríd an bpost ó
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OFFICE OF THE REVENUE COMMISSIONERS STATISTICAL REPORT 1996

Introduction

This Statistical Report contains detailed information (in the form of text, tables and notes) on all the taxes and duties for which the Office of the Revenue Commissioners is responsible. The summaries of legislation and the brief descriptions preceding certain statistical tables are presented to assist the reader and should not be taken as a precise interpretation of the law. For that purpose, reference should be made to the various Statutes and the cases relating thereto decided in the Courts.

The Report is set out under the following main headings:

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If readers have any comments on, or suggested improvements to the contents of this Statistical Report, it would be appreciated if they would do so by completing the enclosed questionnaire and return it in the envelope provided "FREEPOST" to -

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Revenue Commissioners,
Wicklow House,
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Total Revenue

- **Table TR1.** **Gross Receipts**
- **Table TR2.** **Net Receipts**
- **Table TR3.** **Net Receipts as a percentage of GDP**
- **Table TR4.** **Gross Receipts and Cost of Administration**
- **Table TR5.** **Cost of Administration (main elements)**

The particulars of the Revenue Receipts in the year ended 31 December, 1996 are given in Table TR1.

Table TR2 contains net receipts of revenue for the year ended 31 December, 1996. Particulars are also given for the three preceding financial periods. Further details in regard to each separate duty are given in the relevant Tables.

The "Gross Receipts" of any duty or tax for any given financial year means the aggregate amount of duty or tax actually collected or brought into the Revenue accounts within that year, no matter for what year the duty or tax may have been assessed or charged. It thus includes arrears of previous years.

The "Net Receipt" means the "Gross Receipt" after deduction of drawbacks, repayments, etc., made within the same year. These drawbacks, repayments, etc., may similarly relate to duty or tax paid in previous years.

Table TR1

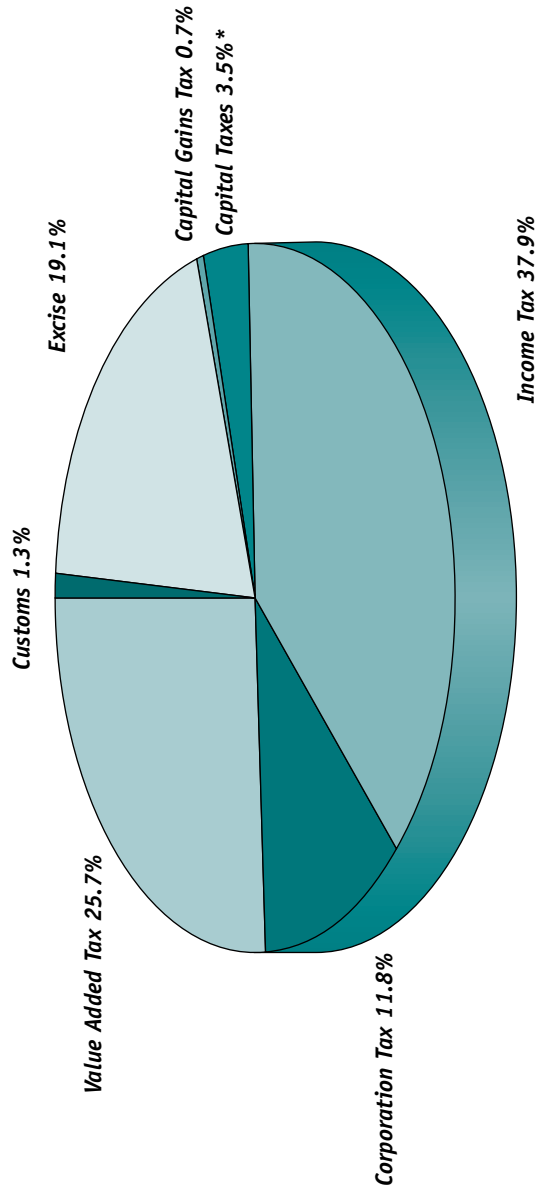
Gross Receipts, Year 1996

Gross Receipts	£	£	Disposal	£	£
Balance on 1 January, 1996		40,590,660			
Gross Receipts of Duties:-					
Customs (including £8,932,562 Duty Deferred under EEC Regulation)	175,638,879		Drawbacks, Repayments, Allowances, etc.		18,873,746
Excise	3,020,101,468		Customs		715,840,742
Capital Acquisitions Tax (including Estate etc. Duties and Wealth Tax)	83,686,213		Capital Acquisitions Tax (including Estate etc. Duties and Wealth Tax)		2,110,032
Capital Gains Tax	85,842,459		Capital Gains Tax		2,107,201
Stamp Duties	333,300,158		Stamp Duties		935,808
Residential Property Tax	14,535,361		Residential Property Tax		196,076
Income Tax (including Income Levy)	5,013,487,591		Income Tax (including Income Levy)		434,129,397
Corporation Tax (including Corp. Profits Tax)	1,495,710,774		Corporation Tax (including Corp. Profits Tax)		67,495,014
Value Added Tax (including £22,476,983 Duty Deferred)	4,100,379,857		Value Added Tax		989,818,560
Agricultural Levies, etc. (including £14,070 Duty Deferred)	371,065		Agricultural Levies, etc.		-
		14,323,053,825	Payments to the Exchequer:-		2,231,506,576
			Customs		158,345,000
			Excise		2,319,532,000
			Capital Acquisitions Tax (incl. Estate etc. Duties and Wealth Tax)		80,525,000
			Capital Gains Tax		83,492,000
			Stamp Duties		336,129,000
			Residential Property Tax		14,332,000
			Income Tax (including Income Levy)		4,563,390,000
			Corporation Tax (including Corp. Profits Tax)		1,425,855,000
			Value Added Tax		3,105,085,000
			Agricultural Levies, etc.		305,000
			Payments to and on behalf of other Departments in respect of Moneys collected on their behalf (including £2,701,529 to Exchequer in respect of Fee Stamps)		12,086,990,000
			Payments to Appropriations-in-aid of Vote Balance, 31 December, 1996		2,185,014,820
		2,176,657,792			18,092,202
					36,790,881
		18,092,202			16,558,394,479
		16,558,394,479			
Gross Receipts of Moneys received and collected on behalf of other Departments (including Fee Stamps, £2,927,061)					
Receipts in Aid of Vote (Net)					

Table TR2
Net Receipts

Year	Customs	Excise	Capital Acquisitions Tax (a)	Capital Gains Tax	Stamps	Residential Property Tax	Income Tax (b)	Corporation Tax (c)	Value Added Tax	Agricultural Levies etc.	Total
1993	156,850,276	1,757,328,695	50,595,842	27,444,368	226,150,542	8,562,199	3,803,041,118	952,871,893	2,255,089,128	2,838,000	9,240,772,061
1994	187,694,604	1,980,940,411	59,154,223	47,162,388	280,945,789	14,298,077	4,098,452,199	1,140,600,467	2,605,423,195	1,170,349	10,415,841,702
1995	202,867,984	2,115,067,475	59,600,738	44,471,256	285,887,340	12,134,366	4,128,720,059	1,148,388,610	2,887,000,366	805,220	10,884,943,414
1996	156,765,134	2,304,260,727	81,576,180	83,735,258	332,364,351	14,339,285	4,579,358,194	1,428,215,760	3,110,561,296	371,065	12,091,547,250

(a) Includes Wealth Tax, Estate etc., Duties.
 (b) Includes Income Levy
 (c) Includes Corporation Profits Tax.



* Capital Acquisitions Tax, Stamp Duties, Residential Property Tax

Table TR3

Net Receipts as a % of GDP

Year	GDP*	Net Receipts	Net Receipts as % of GDP
1993	32,316,000,000	9,240,772,061	28.6%
1994	34,833,000,000	10,415,841,702	29.9%
1995	38,616,000,000	10,884,943,414	28.2%
1996	42,125,000,000	12,091,547,250	28.7%

* source: CSO, Department of Finance

Table TR4

Gross Revenue Receipts and Cost of Administration

Year	Gross Receipts	Cost of Administration	Cost as Percentage of Gross Receipts
	<i>£m</i>	<i>£m</i>	<i>%</i>
1993	10,721.3	149.5	1.39%
1994	11,739.6	144.9	1.23%
1995	12,263.4	154.6	1.26%
1996	13,606.8	150.4	1.11%

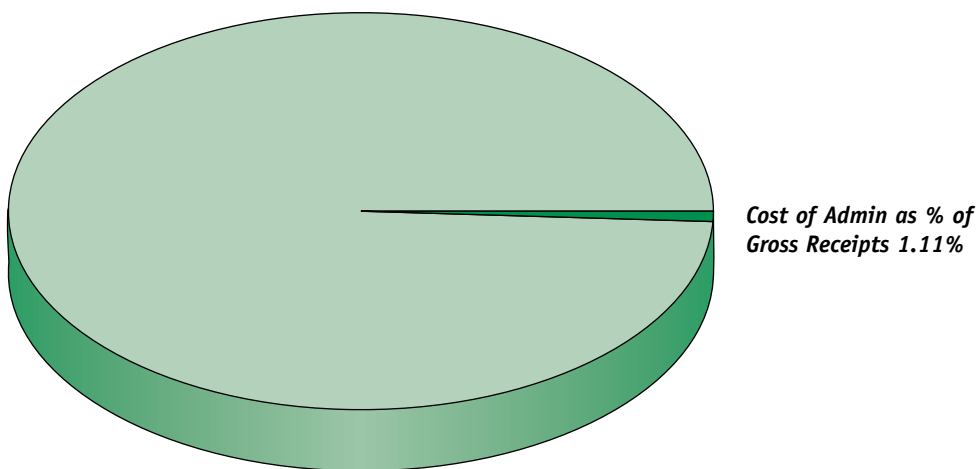


Table TR5

Cost of Administration (main elements)

Service	£'000
Salaries, Wages & Allowances	101,994
Computer & Office Equipment	9,579
Postal & Telecommunications	7,920
Superannuation Costs	10,953
Services provided by the Office of Public Works	8,316
Miscellaneous	11,662
TOTAL	150,424

Excise

- Table EX1. Excise Duty, Net Receipts 1993 - 1996

Excise Duty on Beer:-

- Table EX2. Net Duty Paid Quantities and Net Excise Receipts 1987 - 96
- Table EX3. Incidence of Duty and VAT per Pint of Beer 1987 - 96

Excise Duty on Spirits:-

- Table EX4. Non Dutiable use of Spirits 1987 - 96
- Table EX5. Quantities Retained for Home Use and Net Excise Receipts 1987 - 96
- Table EX6. Incidence of Duty and VAT per Glass of Spirits 1987 - 96

Excise Duty on Wine and Made Wine:-

- Table EX7. Quantities Retained for Home Use and Net Excise Receipts 1987 - 96

Excise Duty on Cider and Perry:-

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Excise Duty on Betting, Bookmaking Premises and Bookmakers' Licences

- Table EX9. Betting Duty, Bookmaking Premises Duty & Bookmakers' Licence Duty 1987 - 96

Excise Duty and Vehicle Registration Tax (VRT) on Motor Vehicles and Motor Cycles

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Excise Duty on Mineral Hydrocarbon Light Oil:-

- Table EX12. Quantities Retained for Home Use and Net Excise Receipts 1987 - 96
- Table EX13. Incidence of Duty and VAT per litre of Leaded Petrol 1987 - 96
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Excise Duty on Hydrocarbon Oils Other Sorts:-

- Table EX15. Quantities Retained for Home Use and Net Excise Receipts 1987 - 96
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Excise Duty on Gaseous Hydrocarbons in Liquid Form (LPG):-

- Table EX17. Quantities Retained for Home Use and Net Excise Receipts 1987 - 96

Excise Duty on Tobacco Products:-

- Table EX18. Quantities Retained for Home Use and Net Excise Receipts 1987 - 96
- Table EX19. Incidence of Duty and VAT per Packet of 20 Cigarettes

Excise Licences:-

- Table EX20. Numbers and Net Receipts 1994 - 96

1. Customs Duties and Excise Duties, are, generally speaking, imposed in respect of transactions or events and not by reference to any period of time. The general statistics of these duties, for any year, thus relate, broadly, to the actual cash receipts, etc., of revenue within that year.

2. In Tables relating to Excise duties the quantities of commodities shown as retained for home use (i.e. net quantities on which duty was paid after allowing for quantities on which duty was repaid, e.g. as drawback) in the respective financial years may differ from the quantities actually consumed in these years, owing to clearances being delayed or advanced, as the case may be, e.g., in anticipation of Budget changes or because of international developments.

EXCISE

Main Excise Duty Rates 1994-1996

<i>Commodity Type</i>	<i>Rate of Duty</i>		
	<i>1994</i> £	<i>1995</i> £	<i>1996</i> £
ALCOHOLS			
1 BEER (per hectolitre percent of alcohol)	15.65	15.65	15.65
2 SPIRITS (per Litre of alcohol) (w.e.f. 1st July 1996)	21.83	21.83	21.75
Not exceeding 5.5% volume (w.e.f. 1st July 1996)	-	-	15.65
3 CIDER AND PERRY (per hectolitre) Of an alcoholic strength by volume Still and Sparkling not exceeding 6%	35.03	35.03	35.03
4 WINE AND MADE WINE (per hectolitre) Of an alcoholic strength by volume Still exceeding 5.5% but not exceeding 15%	215.01	215.01	215.01
Sparkling exceeding 5.5%	430.02	430.02	430.02
TOBACCO			
1 CIGARETTES (Specific duty per 1,000 cigarettes) (Ad Valorem duty as percent of retail price)	53.25 16.83%	57.21 16.82%	60.34 16.93%
2 CIGARS (per kilogram)	81.70	87.08	91.54
3 FINE CUT TOBACCO FOR ROLLING OF CIGARETTES (1 per kilogram)	68.94	73.48	77.25
4 OTHER SMOKING TOBACCO (per kilogram)	56.68	60.41	63.51
MINERAL HYDROCARBON LIGHT OILS (per 1,000 Litres)			
1 LEADED PETROL	299.39	299.39	307.65
2 UNLEADED PETROL	273.79	273.79	282.05
3 SUPER UNLEADED (w.e.f. 1st. September 1996)	-	-	307.65
HYDROCARBON OILS OTHER SORTS (per 1,000 Litres)			
1 HEAVY OIL (AUTO DIESEL)	235.49	235.49	243.75
2 HEAVEY OIL (NON AUTO USE-REBATE RATE) Transport services	37.30	37.30	37.30
3 FUEL OIL - Industrial	10.60	10.60	10.60
- For the use in the Generation of Electricity for sale	10.60	10.60	10.60
4 AUTO LPG AND METHANE	56.75	56.75	56.75
5 OTHER LPG (w.e.f. 1st. July 1996)	18.69	18.69	14.30

Excise Duty Net Receipts 1993-1996

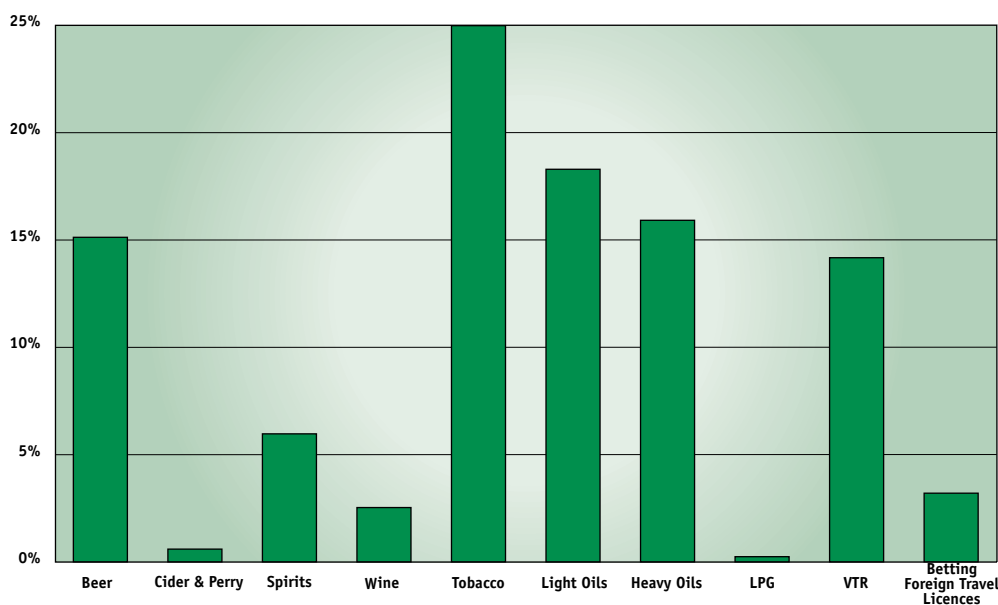
Table EX1

<i>Head of Duty</i>	<i>1993</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>
Beer	272,441,719	311,607,041	323,090,755	340,978,684
Cider and Perry	7,179,139	9,584,316	12,987,332	14,792,359
Spirits	118,567,030	128,003,445	126,113,868	137,629,766
Wine and Made Wine*	40,776,328	46,273,561	49,371,350	58,307,578
Tobacco	429,563,622	461,834,857	526,392,978	533,080,042
Hydrocarbon Light Oil	350,388,794	378,893,102	393,207,158	422,179,384
Hydrocarbon Oils Other Sorts	269,804,050	305,996,521	325,608,940	367,440,593
LPG	5,331,369	5,258,895	5,101,259	4,871,198
Motor Vehicle Excise Duty	7,829,545	62,421	-701	-1,121
Vehicle Registration Tax	196,809,062	270,858,929	288,827,023	353,511,997
Other**	-63,985	-7,407	-	-
SUBTOTAL	1,698,574,038	1,918,354,636	2,050,699,962	2,232,790,480
Excise on Premises/Activities				
Betting	34,355,897	36,054,676	38,218,981	40,641,469
Bookmaking Premises	161,600	171,600	167,600	161,600
Clubs	584,140	576,930	586,580	621,230
Firearms Certificates	3,101,784	3,130,790	2,983,166	3,148,141
Firearm Dealers	18,126	18,571	18,063	17,849
Excise Duty on Public Dancing				
Licences etc.	5,458,175	4,923,070	2,744,430	6,488,995
Foreign Travel	7,926,682	10,504,380	11,027,629	12,645,172
Licences	7,095,618	7,194,713	8,621,064	7,745,791
SUBTOTAL	58,702,022	62,574,730	64,367,513	71,470,247
TOTAL NET RECEIPTS	1,757,276,060	1,980,929,366	2,115,067,475	2,304,260,727

* In order to protect the confidentiality of a particular trader's business, separate figures for home produced and imported made wine are not published (see also Table EX7).

** Other comprises table waters, television sets and video players.

Percentage of Total Excise Receipts in 1996 Received from Each Commodity



Excise Duty on Beer

Up to 2nd October 1993, the unit of charge for excise duty on beer was the “standard barrel”, i.e. in the case of home made beer, 36 gallons of worts (beer before fermentation of a specific gravity of 1055° and, in the case of imported beer, 36 gallons of beer of which the worts were, before fermentation, of a specific gravity of 1055°).

Since 2nd October, when the system for charging duty was changed to an “end product” basis, the unit of charge has been the hectolitre per percent alcohol by volume. As this change also involved a change in the point of charge from an early stage in the production process to the point where the final product is moved out of the warehouse for distribution to retailers, the quantities for 1993 as well as reflecting the operation of the two duty systems are automatically lower than would have been recorded had there been no change. This occurs because beer produced in 1993, but not moved out of warehouse, is excluded from recorded quantities for the first time. For this reason, the 1993 data should not be taken as an indicator of beer consumption.

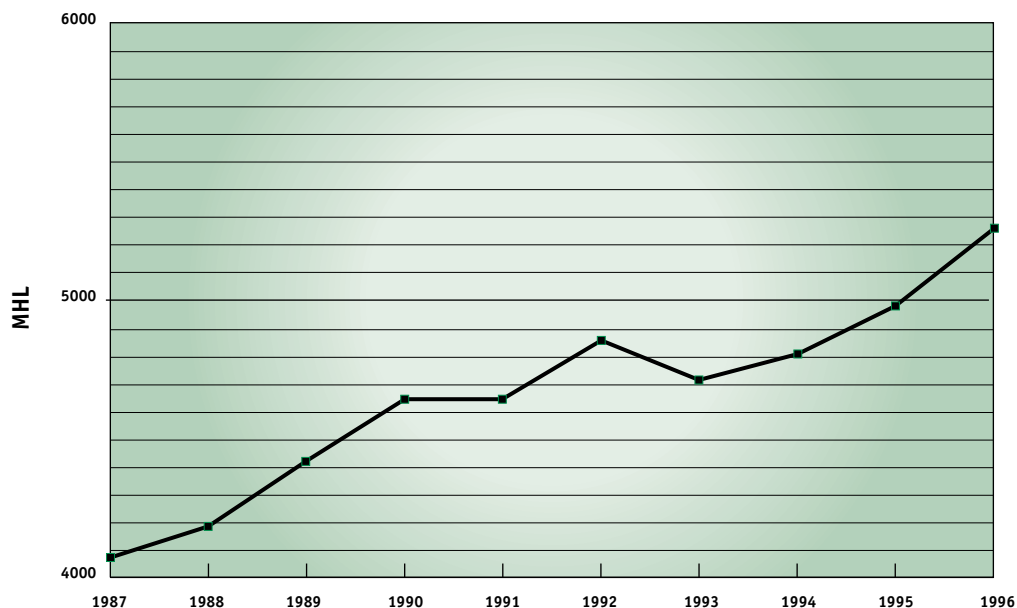
TABLE EX2

Net Duty Paid Quantities and Net Excise Receipts 1987 - 96

Year	Home-Made		Imported			Home-Made and Imported			
	Net Duty Paid Quantity Standard Barrels	Hectolitres of Alcohol	Net Excise Receipts £	Net Duty Paid Quantity Standard Barrels	Hectolitres of Alcohol	Net Excise Receipts £	Estimated Total MHL* (Retail)	Percent Change	Net Excise Receipts £
1987	1,454,198	-	217,108,578	173,785	-	25,957,296	4.072	-2.09%	243,065,874
1988	1,458,171	-	217,732,286	212,952	-	31,775,457	4.182	2.70%	249,507,743
1989	1,598,474	-	243,540,012	164,630	-	25,032,179	4.412	5.50%	268,572,191
1990	1,650,353	-	250,582,064	200,308	-	30,114,382	4.632	4.99%	280,696,446
1991	1,611,362	-	245,884,932	236,470	-	35,948,978	4.632	0.00%	281,833,910
1992	1,621,628	-	247,482,587	313,456	-	47,725,681	4.840	4.49%	295,208,268
1993	1,321,958	2,236,158	233,923,106	208,430	465,701	38,523,565	4.700	-2.89%	272,446,671
1994	-3,838	17,921,383	278,857,091	-1,147	2,128,485	32,749,950	4.792	1.96%	311,607,041
1995	-	18,550,000	290,325,268	-	2,089,959	32,765,487	4.962	3.55%	323,090,755
1996	-	19,687,260	308,112,213	-	2,112,660	32,866,471	5.240	5.54%	340,978,684

* Note: MHL = Millions of Hectolitres

Beer Consumption 1987 - 1996



Note: This figure does not include details of beer containing not more than 0.5% of alcohol by volume.

TABLE EX3

Incidence of Duty and VAT Per Pint of Beer 1987 - 96

Year (Mid May)	Bar Price Pint (a) £	Percent Change	Excise Content £	VAT Content £	Total Tax Content £	Percent Change	Tax Exclusive Price £	Percent Change	Tax as a % Of Price
1987	1.341	3.9%	0.341	0.268	0.609	1.7%	0.732	-	45.4%
1988	1.411	5.2%	0.341	0.282	0.623	2.3%	0.788	7.7%	44.2%
1989	1.471	4.3%	0.349	0.294	0.643	3.2%	0.828	5.1%	43.7%
1990	1.515	3.0%	0.349	0.283	0.632	-1.7%	0.883	6.6%	41.7%
1991	1.547	2.1%	0.349	0.268	0.617	-2.4%	0.930	5.3%	39.9%
1992	1.641	6.1%	0.349	0.285	0.634	2.8%	1.007	8.3%	38.6%
1993	1.740	6.0%	0.349	0.302	0.651	2.7%	1.089	8.1%	37.4%
1994	1.836	5.5%	0.371	0.319	0.690	6.0%	1.146	5.2%	37.6%
1995	1.902	3.6%	0.371	0.330	0.701	1.6%	1.201	4.8%	36.9%
1996	1.919	0.9%	0.371	0.333	0.704	0.4%	1.215	6.0%	36.7%

INCREASE IN CPI (ALL ITEMS) 1987 - 1996: 26.3%

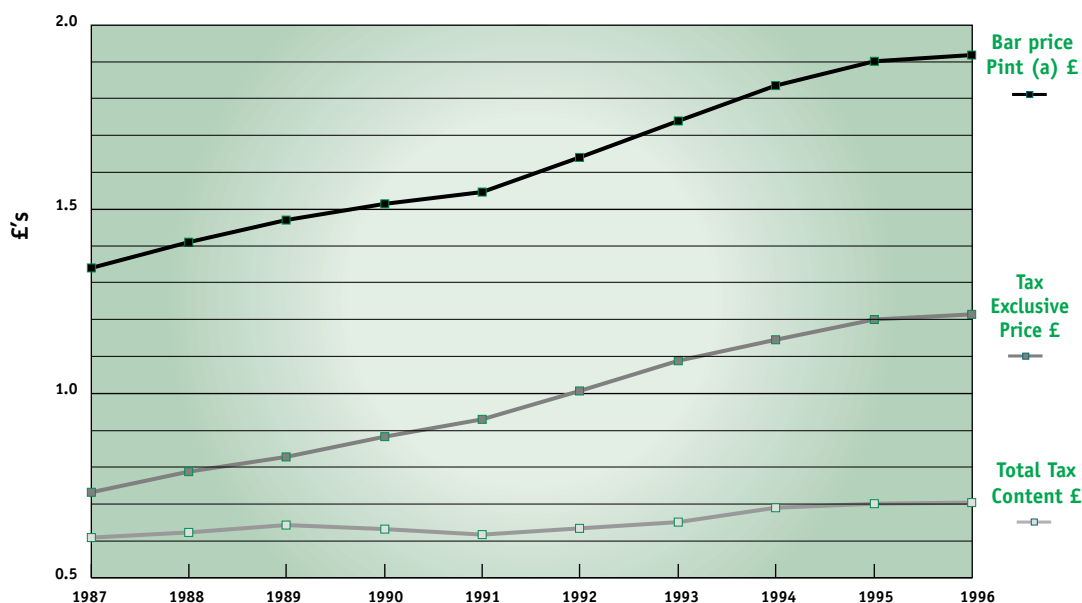
INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 43.1%

TAX EXCLUSIVE PRICE: 66.0%

TAX CONTENT: 15.6%

**Price of a Pint of Beer, the Tax Take and The Tax Exclusive Price
1987 - 1996**



(a) C.S.O. National Average Retail Price

Excise Duty on Spirits

General

For excise purposes, the strength of spirits is expressed by reference to alcoholic strength by volume and the rates of excise duty in terms of alcohol content. "Alcoholic strength by volume" means the ratio of the volume of alcohol present in a product at a temperature of 20°C to the total volume of the product at the same temperature, the ratio being expressed as a percentage and "alcohol" means pure ethyl alcohol.

Spirits Used in Medical Preparations

Total relief from excise duty is allowed on spirits used in the manufacture of recognised medical preparations or contained in imported recognised medical preparations.

Non-Dutiable Use of Spirits

Spirits when used for certain specified purposes are relieved from payment of the duty. Normally the spirits are required to be rendered non-potable by Methylation before release for non dutiable use, but spirits for use in art or manufacture may be released duty free, under certain conditions, without methylation where methylated spirits would not be suitable (e.g. spirits for use in the manufacture of recognised medical preparations).

Methylated Spirits fall into three categories:-

- (a) "Industrial Methylated Spirits", for use under Revenue supervision in industrial operations for which Mineralised Methylated Spirits are unsuitable.
- (b) "Mineralised Methylated Spirits", which are more completely denatured than the "Industrial" description, for use free from Revenue supervision.
- (c) "Power Methylated Spirits", for generating mechanical power.

Table EX4

Non Dutiable Use of Spirits 1987-96

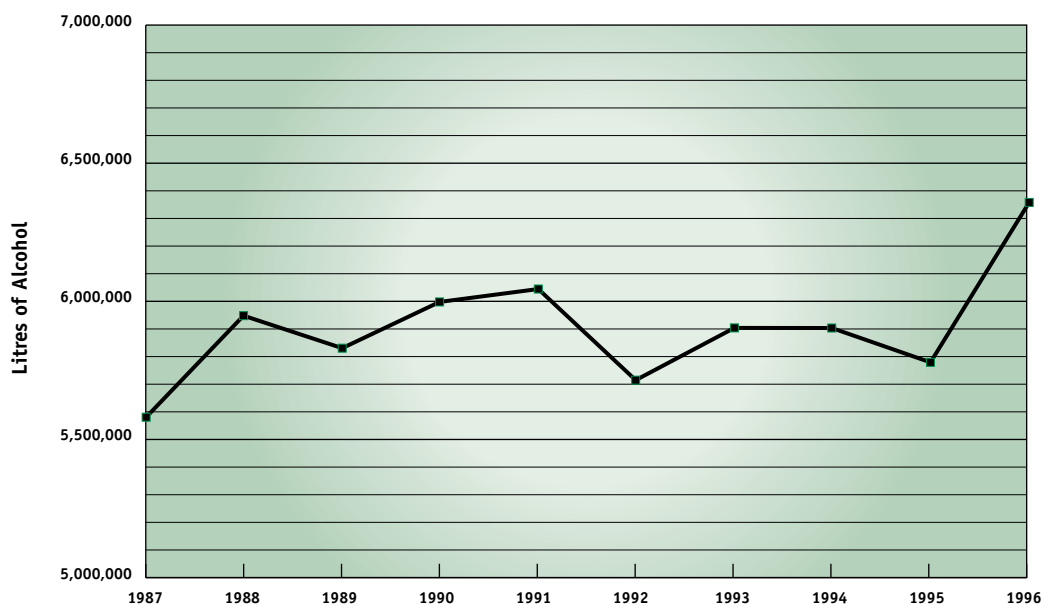
<i>Year</i>	<i>Arts and Manufacture (Litres of Alcohol)</i>	<i>Scientific i.e. Universities, Hospitals, etc. (Litres of Alcohol)</i>	<i>For Methylation (Litres of Alcohol)</i>	<i>Total (Litres of Alcohol)</i>
1987	690,555	9,962	3,439,745	4,140,262
1988	768,025	7,916	2,845,349	3,621,290
1989	933,588	10,779	3,781,791	4,726,158
1990	1,435,045	2,764	3,862,611	5,300,420
1991	1,505,640	2,901	3,925,312	5,433,853
1992	1,600,123	1,875	4,356,146	5,958,144
1993	1,680,894	3,093	3,989,870	5,673,857
1994	2,211,090	76,711	3,738,309	6,026,110
1995	3,592,267	2,822	3,091,425	6,686,514
1996	4,894,774	3,007	3,112,457	8,010,238

TABLE EX5

Quantities Retained for Home Use and Net Excise Receipts 1987 - 1996

Year	Home-Made		Imported		Home-Made and Imported		
	Quantity (Litres of Alch.)	Net Excise Receipts £	Quantity (Litres of Alch.)	Net Excise Receipts £	Quantity (Litres of Alch.)	Percent Change	Net Excise Receipts £
1987	3,514,807	68,588,727	2,065,078	40,302,847	5,579,885	-	108,891,574
1988	3,766,168	73,522,305	2,179,796	42,568,166	5,945,964	6.56%	116,090,471
1989	3,707,907	74,350,410	2,120,912	42,528,389	5,828,819	-1.97%	116,878,799
1990	3,838,657	77,106,117	2,156,830	43,289,020	5,995,487	2.86%	120,395,137
1991	3,868,884	77,693,560	2,173,136	43,618,808	6,042,020	0.78%	121,312,368
1992	3,661,769	73,539,124	2,051,747	41,233,128	5,713,516	-5.44%	114,772,252
1993	3,739,971	75,120,482	2,161,854	43,446,548	5,901,825	3.30%	118,567,030
1994	3,723,946	80,761,042	2,177,523	47,242,403	5,901,469	-0.01%	128,003,445
1995	3,601,493	78,625,499	2,176,197	47,488,369	5,777,690	-2.10%	126,113,868
1996	3,993,950	86,403,819	2,360,423	51,225,947	6,354,373	9.98%	137,629,766

**Spirit Consumption
1987 - 1996**



Note: The quantities shown do not include perfumed spirits, spirits delivered for methylation, scientific purposes fortifying wines or use in arts and manufacture, and other spirits (including spirits contained in goods) delivered without payment of duty.

TABLE EX6

Incidence of Duty and VAT Per Glass of Spirits 1987 - 96

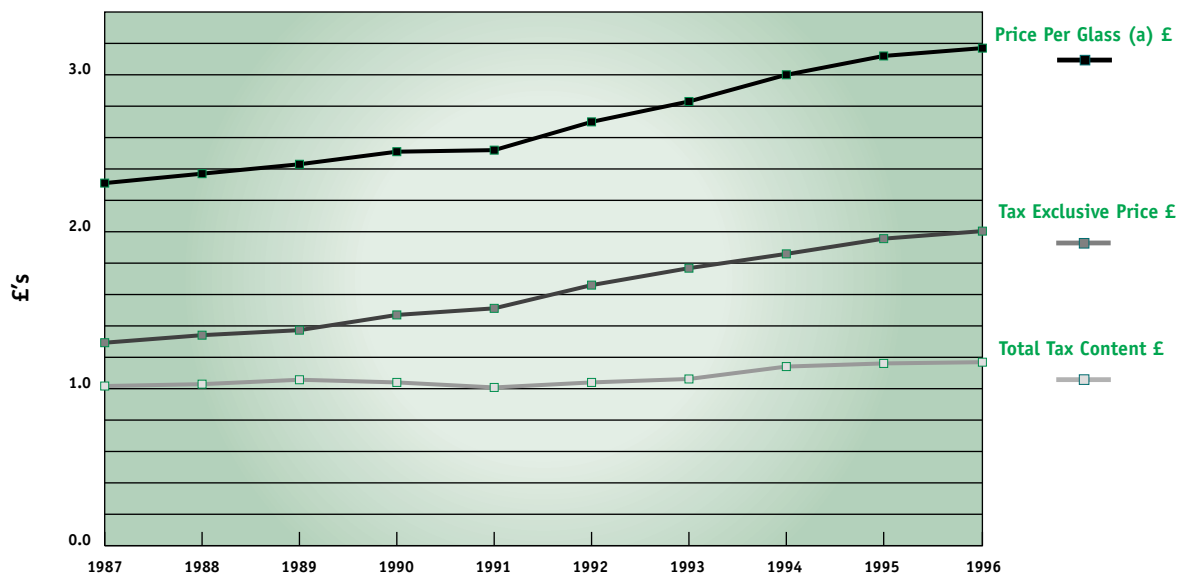
Year (Mid May)	Price Per Glass (a) £	Percent Change	Excise Content £	VAT Content £	Total Tax Content £	Percent Change	Tax Exclusive Price £	Percent Change	Tax as % of Price
1987	2.31	5.5%	0.555	0.462	1.017	2.4%	1.293	-	44.0%
1988	2.37	2.6%	0.555	0.474	1.029	1.2%	1.341	3.7%	43.4%
1989	2.43	2.5%	0.571	0.486	1.057	2.7%	1.373	2.4%	43.5%
1990	2.51	3.3%	0.571	0.469	1.040	-1.6%	1.470	7.0%	41.4%
1991	2.52	0.4%	0.571	0.437	1.008	-3.1%	1.512	2.9%	40.0%
1992	2.70	7.1%	0.571	0.469	1.040	3.2%	1.660	9.8%	38.5%
1993	2.83	4.8%	0.571	0.491	1.062	2.1%	1.768	6.5%	37.5%
1994	3.00	6.0%	0.620	0.521	1.141	7.4%	1.859	5.2%	38.0%
1995	3.12	3.9%	0.620	0.541	1.161	1.8%	1.956	5.2%	37.2%
1996	3.17	1.8%	0.618	0.551	1.169	0.01%	2.004	2.5%	36.8%

INCREASE IN CPI (ALL ITEMS) 1987-1996: 26.3%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICES: 37.4%
TAX EXCLUSIVE PRICES: 55.0%
TAX CONTENT: 14.9%

**Price of a Glass of Spirits, the Tax Take and Tax Exclusive Price
1987 - 1996**



(a) C.S.O. National Average Retail Price

EXCISE DUTY ON WINE AND MADE WINE

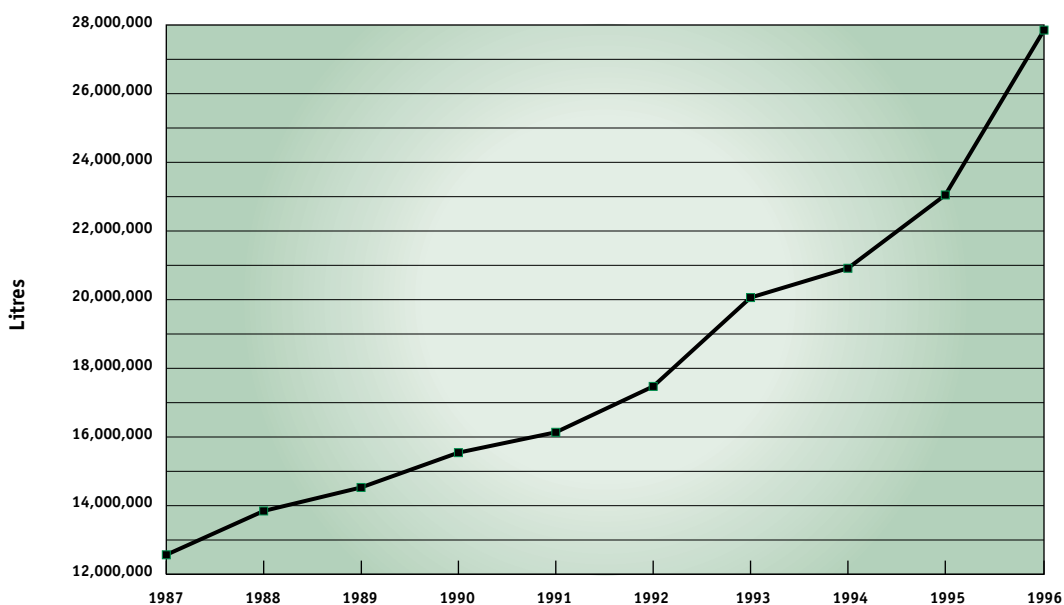
The rate of duty on wine and made wine is based on whether the product is still or sparkling and on its alcoholic strength by volume

TABLE EX7

Quantities Retained for Home Use and Net Excise Receipts 1987 - 1996

	<i>Still</i>		<i>Sparkling Quantity (Litres)</i>	<i>Total Still and Sparkling</i>	
	<i>Not Exceeding 15% vol (Litres)</i>	<i>Exceeding 15% vol (Litres)</i>		<i>Quantity (Litres)</i>	<i>Net Excise Receipts £</i>
1987	10,973,940	1,264,350	330,173	12,568,463	27,054,382
1988	12,250,812	1,232,170	362,546	13,845,528	29,479,191
1989	13,014,467	1,107,459	408,079	14,530,005	31,462,723
1990	14,022,354	1,117,935	403,859	15,544,148	33,517,430
1991	14,726,882	1,012,057	398,492	16,137,431	34,499,271
1992	16,066,410	1,018,116	388,851	17,473,377	37,364,366
1993	18,131,430	1,026,415	903,153	20,060,998	40,776,328
1994	19,409,046	968,443	537,321	20,914,810	46,273,561
1995	20,857,447	917,408	1,274,041	23,048,896	49,371,350
1996	24,767,811	949,456	2,134,523	27,851,790	58,307,578

**Wine Consumption
1987 - 1996**



EXCISE DUTY ON CIDER AND PERRY

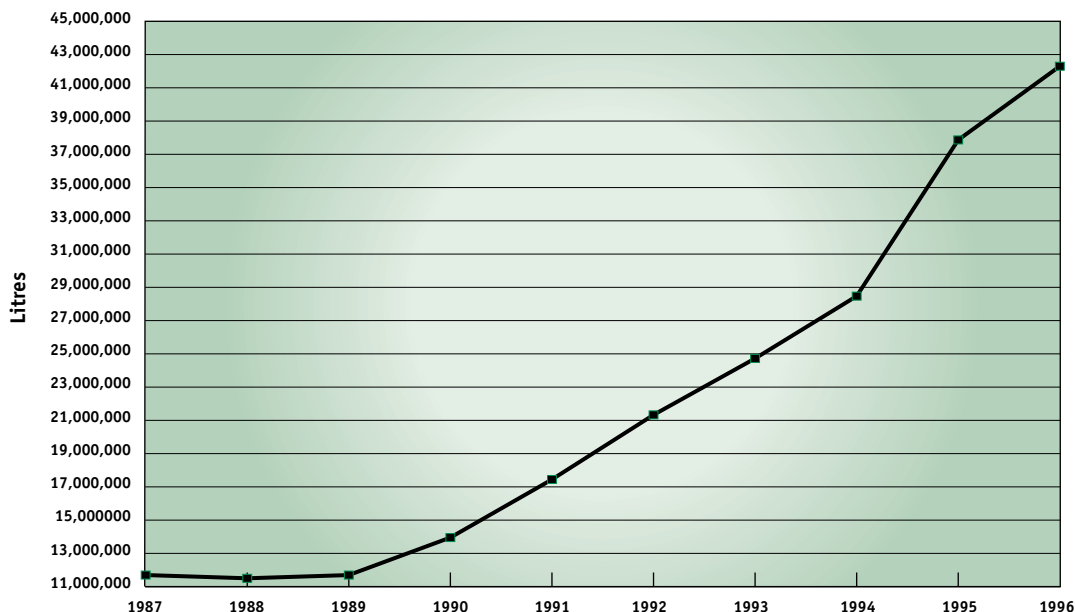
The rate of excise duty on cider and perry is based on whether the product is still or sparkling and on its alcoholic strength by volume.

TABLE EX8

Quantities Retained for Home Use and Net Excise Receipts 1987 - 1996

Year	Home-Made		Imported		Home-Made and Imported		
	Quantity (Litres)	Net Excise Receipts £	Quantity (Litres)	Net Excise Receipts £	Quantity (Litres)	Percent Change	Net Excise Receipts £
1987	8,937,868	1,430,360	2,758,995	431,915	11,696,863	-	1,862,275
1988	8,496,179	1,381,577	3,005,402	473,599	11,501,581	-1.67%	1,855,176
1989	8,543,999	1,702,137	3,152,300	643,098	11,696,299	1.69%	2,345,235
1990	9,851,222	1,988,650	4,100,832	800,730	13,952,054	19.29%	2,789,380
1991	11,928,004	2,407,518	5,516,171	1,112,757	17,444,175	25.03%	3,520,275
1992	13,813,872	3,319,224	7,515,514	1,808,848	21,329,386	22.27%	5,128,072
1993	15,284,777	4,440,000	9,438,880	2,739,139	24,723,657	15.91%	7,179,139
1994	23,149,414	7,622,869	5,321,755	1,961,447	28,471,169	15.16%	9,584,316
1995	31,374,615	10,801,738	6,491,572	2,185,594	37,866,187	33.00%	12,987,332
1996	34,829,656	12,068,511	7,468,348	2,723,848	42,298,004	11.70%	14,792,359

Cider and Perry Consumption 1987 - 1996



Betting Duty, Bookmaking Premises Duty and Bookmakers' Licence Duty

An excise duty is payable on bets entered into with a bookmaker. Bets on horse races or greyhound coursing (including racing) contests made at the venue where the races or coursing contests take place, are exempt from this duty.

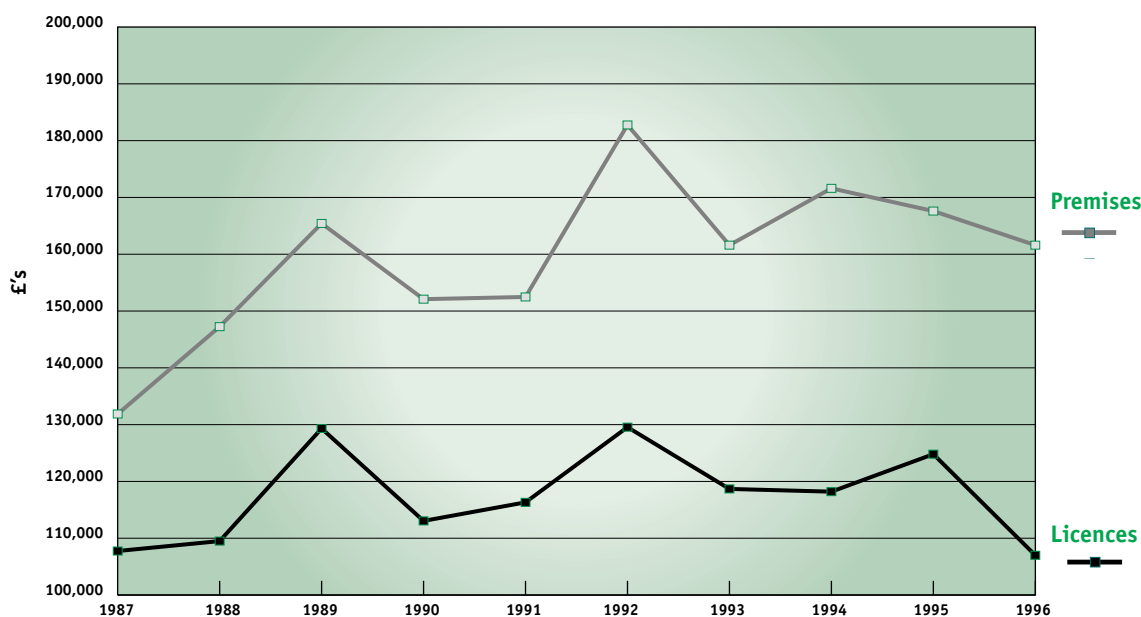
An annual duty of £200 is payable on a bookmaker's licence and a similar amount for the registration of a bookmaking premises.

Table EX9

Betting Duty, Bookmaking Premises Duty and Bookmakers' Licence Duty 1987-96

Year	Betting Duty Net Receipts £	Bookmakers' Licences		Bookmaking Premises	
		Number Issued	Net Receipts £	Number	Net Receipts £
1987	19,481,178	863	107,750	1,054	131,875
1988	22,456,165	873	109,500	1,117	147,250
1989	25,565,519	874	129,320	1,131	165,420
1990	29,281,392	709	113,050	956	152,090
1991	30,331,024	727	116,320	953	152,480
1992	32,401,861	701	129,555	982	182,760
1993	34,355,897	591	118,680	808	161,600
1994	36,054,676	590	118,200	858	171,600
1995	38,218,981	622	124,800	835	167,600
1996	40,641,469	534	107,000	810	161,600

Bookmaking Premises and Bookmakers' Licence Duty 1987 - 1996



Excise Duty and Vehicle Registration Tax (VRT) on Motor Vehicles and Motor Cycles

Up to January 1993 motor vehicles manufactured in, or imported into, the State were liable to Excise Duty. Due to the implementation of the Single Market, a Vehicle Registration Tax was introduced in place of the existing Excise duty. The new VRT rates were calculated so as to leave the overall level of taxation on cars unchanged. They differ from Excise rates in two respects; firstly, duty is charged on the open market selling price (OMSP) instead of the recommended retail selling price (RRSP) and the former is typically 10% lower than the latter. Secondly the VRT take from a car is designed to be equivalent to the old Excise duty plus VAT on Excise. VRT receipts for 1993 and later, are therefore not directly comparable with previous years Excise Duty receipts.

Categories of Vehicles

Under the Excise Duty system motor vehicles were separated into two categories, A and B as well as motorcycles. The VRT system introduced two additional categories C and D.

“Categories A1 and A2”	Cars
“Category B”	Car Derived Vans
“Category C”	Trucks, Large Vans, Tractors and Buses
“Category D”	Vehicles other than the above such as Fire Engines, Ambulances and Road Rollers.

Excise Duty (Table EX10)

Due to the deferred payments procedures, some Excise duty was collected in 1993. For Categories A and B excise duty was an ad valorem duty based on the recommended retail selling price. The excise duty for motor cycles was a specific duty payable by reference to the cubic capacity of the engine.

VRT (Table EX11)

For Categories A and B, VRT is an ad valorem duty based on the Open Market Selling Price. VRT on Category C is a fixed amount per vehicle and there is no VRT payable on Category D vehicles. The VRT on motor cycles is based on the cubic capacity of the engine.

Current Rate of VRT

Category of Vehicle	Rate
A1 with an engine c.c. less than or equal to 2500 c.c.	23.20% of chargeable value or £250, whichever is greater
A2 with an engine c.c. exceeding 2500 c.c.	29.25% of chargeable value or £250, whichever is greater.
B	13.30% of chargeable value or £100 whichever is greater.
C	£40 per vehicle
D	nil
Motorcycles with internal combustion engine up to 350 c.c.	£2.00 per c.c.
with internal combustion engine exceeding 350 c.c.	£2.00 per c.c. for the first 350 c.c. plus £1.00 for ever additional c.c.
propelled by means other than internal combustion engine	equal to amount payable on a motorcycle propelled with an internal combustion engine with same power output.

Table EX10
Excise Duty on Motor Vehicles and Motor Cycles 1987 - 1993

	Category A1		Category A2		Total Category A1 and A2		Category B		Motor Cycles		Total Net
	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Receipts £
1987	55,702	118,700,846	1,636	8,625,628	57,338	127,326,474	16,311	12,475,791	2,939	630,346	140,432,611
1988	67,634	152,480,703	2,111	10,255,848	69,745	162,736,551	19,243	15,045,647	2,652	521,533	178,303,731
1989	84,072	198,054,980	2,522	15,382,009	86,594	213,436,989	29,089	23,752,923	2,952	742,418	237,932,330
1990	96,677	217,021,024	2,547	16,504,692	99,224	233,525,716	35,857	26,441,146	3,840	977,239	260,944,101
1991	83,187	175,653,382	2,334	14,848,997	85,521	190,502,379	22,863	17,001,414	4,619	1,120,092	208,623,885
1992	76,234	168,953,963	1,930	14,128,748	78,164	183,082,711	5,708	5,214,050	3,880	958,418	189,255,179
1993	3,077	7,130,150	81	571,445	3,158	7,701,595	70	125,750	104	22,649	7,849,994

Table EX11

MOTOR VEHICLE REGISTRATION TAX - REGISTRATIONS AND RECEIPTS 1993 - 1996

	Category A1		Category A2		Total A1 and A2		Category B		Category C		Category D		Motor Cycles		Total	Less	Net
	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Receipts £
1993	63,150	172,576,120	1,125	9,896,879	64,275	182,472,999	2,843	4,077,789	11,886	383,086	43	-	2,756	721,699	187,655,573	-	-
Used	31,980	23,107,315	1,960	3,086,139	33,940	26,193,454	1,318	412,804	14,869	350,360	103	-	2,661	301,011	27,257,629	-	-
Total	95,130	195,683,435	3,085	12,983,018	98,215	208,666,453	4,161	4,490,593	26,755	733,446	146	-	5,417	1,022,710	214,913,202	18,104,140	196,809,062
1994	79,119	232,334,152	1,272	13,088,166	80,391	245,422,318	3,375	5,854,013	14,553	577,472	93	-	2,245	626,887	252,480,690	-	-
Used	39,873	37,932,802	1,372	3,461,333	41,245	41,394,135	981	502,137	13,212	445,013	42	-	2,630	340,024	42,081,309	-	-
Total	118,992	270,266,954	2,644	16,549,499	121,636	286,816,453	4,356	6,356,150	27,765	1,022,485	135	-	4,875	966,911	295,161,999	24,303,070	270,858,929
1995	86,415	250,606,117	789	9,434,869	87,204	260,040,986	3,448	6,408,723	16,362	662,920	107	-	2,379	629,989	267,742,618	-	-
Used	43,882	46,628,223	709	2,373,194	44,591	49,001,417	1,007	579,071	13,758	504,200	51	-	2,650	371,404	50,456,092	-	-
Total	130,297	297,234,340	1,498	11,808,063	131,795	309,042,403	4,455	6,987,794	30,120	1,167,120	158	-	5,029	1,001,393	318,198,710	29,371,687	288,827,023
1996	114,313	328,338,990	813	10,625,683	115,126	338,964,673	3,080	5,460,000	19,804	794,000	86	-	2,960	724,357	345,943,030	-	-
Used	47,318	54,000,964	846	3,227,096	48,164	57,228,060	1,035	649,000	14,771	590,120	66	-	3,058	438,789	58,905,969	-	-
Total	161,631	382,339,954	1,659	13,852,779	163,290	396,192,733	4,115	6,109,000	34,575	1,384,120	152	-	6,018	1,163,146	404,848,999	51,337,002	353,511,997

Note: The registrations shown are gross i.e. include those which are VRT exempt, also the breakdown of gross receipts into the various vehicle categories are approximate

EXCISE DUTY ON MINERL HYDROCARBON LIGHT OILS

TABLE EX12

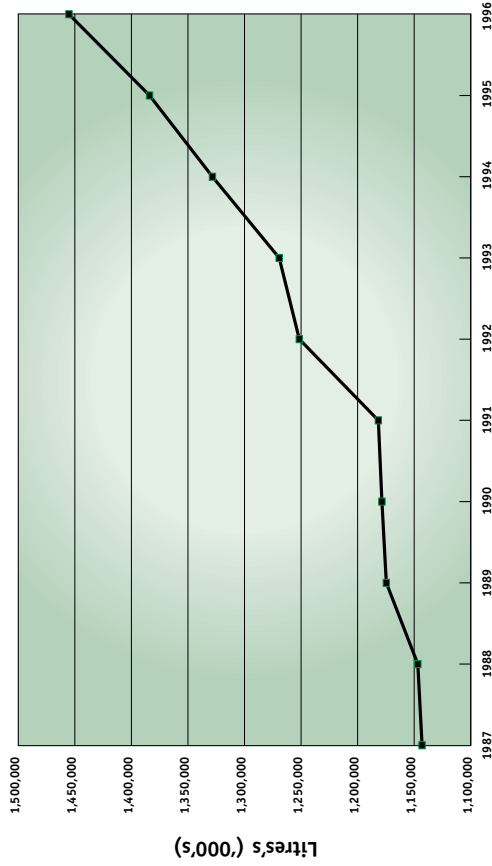
Quantities Retained for Home Use and Net Excise Receipts 1987 - 1996

Year	Leaded Petrol		Unleaded Petrol		Super Plus Unleaded (2)		Total Petrol		Aviation Gasoline		Other MHLO (1)		Total MHLO	
	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)	Quantity (Litres '000)	Net Excise Receipts (£)
1987	1,129,914	315,907,292	-	-	-	-	1,129,914	315,907,292	704	89,800	12,417	448,358	1,143,035	316,445,450
1988	1,136,266	332,738,211	1,435	412,392	-	-	1,137,701	333,150,603	754	102,316	8,337	311,306	1,146,792	333,564,225
1989	1,085,661	327,843,281	76,344	21,859,432	-	-	1,162,005	349,702,713	952	138,748	11,665	435,084	1,174,622	350,276,545
1990	944,771	285,838,965	223,831	62,359,581	-	-	1,168,602	348,198,546	1,223	170,265	8,698	324,475	1,178,523	348,693,286
1991	869,238	262,792,195	301,103	83,678,051	-	-	1,170,341	346,470,246	1,304	186,687	10,041	374,464	1,181,686	347,031,397
1992	847,140	246,727,378	392,677	104,495,765	-	-	1,239,817	351,223,143	1,408	204,327	10,325	385,131	1,251,550	351,812,691
1993	768,941	219,757,539	499,210	130,493,528	-	-	1,268,151	350,251,067	1,066	134,222	94	3,505	1,269,311	350,388,794
1994	684,022	203,125,655	643,437	175,633,694	-	-	1,327,459	378,759,349	898	133,753	-	1,328,357	1,328,357	378,893,102
1995	604,189	179,850,685	778,577	213,100,908	-	-	1,382,766	393,041,593	1,146	165,565	-	1,383,912	1,383,912	393,207,158
1996	515,704	157,751,819	912,972	256,436,672	25,458	7,832,102	1,494,134	422,020,593	1,076	158,791	-	-	1,495,210	422,179,384

(1) Other MHLO are used mainly as ingredients in manufacture, as cleaning agents and as solvents.

(2) A separate excise rate for super plus unleaded petrol was introduced w.e.f. 1st. Sept. '96 and clearances only refer from that date on.

Mineral Hydrocarbon Light Oils Consumption 1987 - 1996



Consumption of Leaded and Unleaded Petrol 1987 - 1996

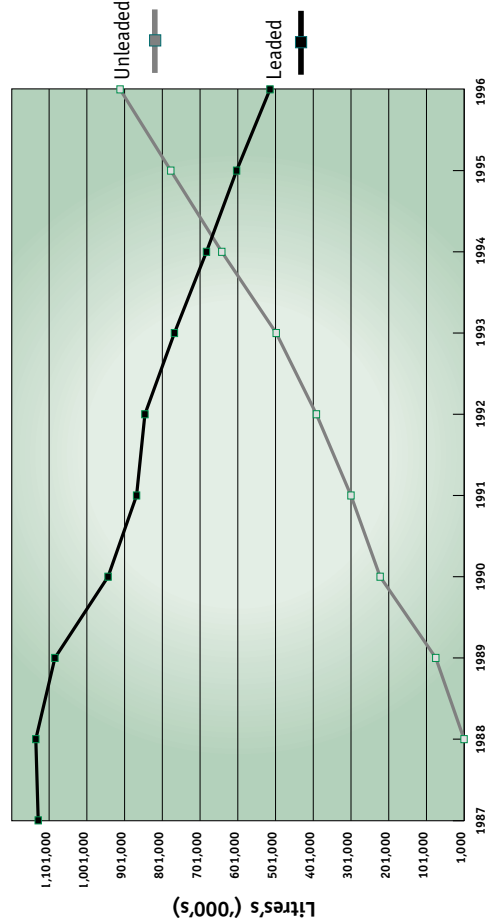


TABLE EX13

Incidence of Duty and VAT Per Litre of Leaded Petrol 1987 - 96

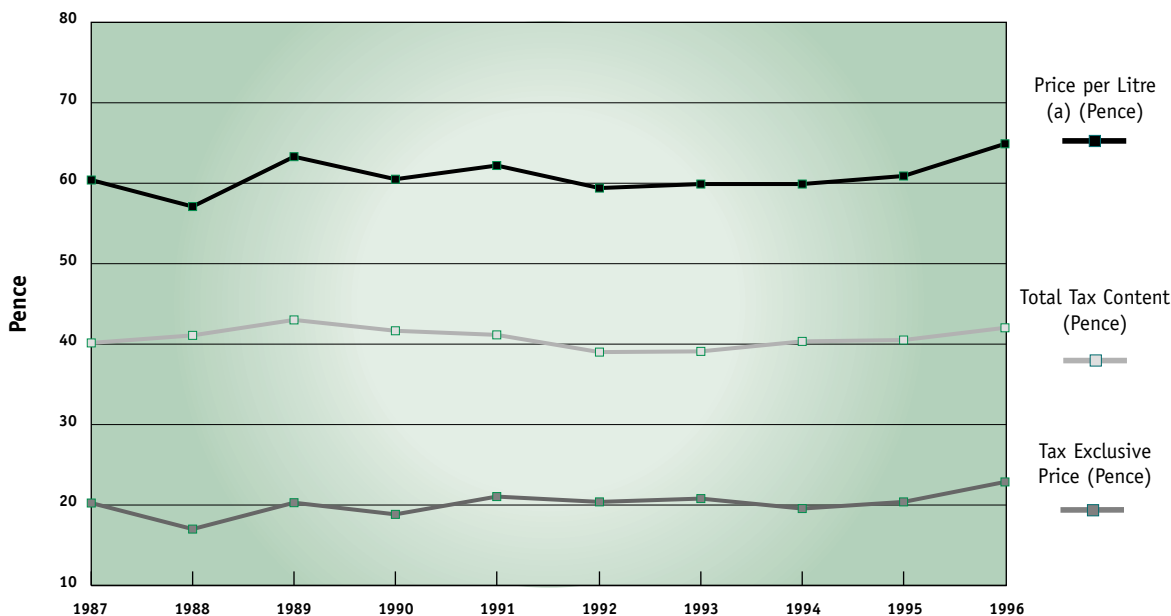
<i>Year (Mid May)</i>	<i>Price Per Litre (a) (Pence)</i>	<i>Percent Change</i>	<i>Excise Content (Pence)</i>	<i>VAT Content (Pence)</i>	<i>Total Tax Content (Pence)</i>	<i>Percent Change</i>	<i>Tax Exclusive Price (Pence)</i>	<i>Percent Change</i>	<i>Tax as a % of Price</i>
1987	60.4	3.1%	28.07	12.08	40.15	2.7%	20.25	3.8%	66.5%
1988	58.1	-3.8%	29.47	11.62	41.09	2.3%	17.01	-16.0%	70.7%
1989	63.3	9.0%	30.35	12.66	43.01	4.7%	20.29	19.3%	67.9%
1990	60.5	-4.4%	30.35	11.31	41.66	-3.1%	18.84	-7.1%	68.9%
1991	62.2	2.8%	30.35	10.80	41.15	-1.2%	21.05	11.7%	66.2%
1992	59.4	-4.5%	28.70	10.31	39.01	-5.2%	20.39	-3.1%	65.7%
1993	59.9	0.8%	28.70	10.40	39.10	0.2%	20.80	2.0%	65.3%
1994	59.9	0.0%	29.94	10.40	40.34	3.2%	19.56	-6.0%	67.3%
1995	60.9	1.7%	29.94	10.57	40.51	0.4%	20.39	4.2%	66.5%
1996	64.9	6.6%	30.77	11.26	42.03	3.8%	22.87	12.1%	64.8%

INCREASE IN CPI (ALL ITEMS) 1987 - 1996: 26.3%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 7.5%
 TAX EXCLUSIVE PRICE: 12.9%
 TAX CONTENT: 4.7%

Price of a Litre of leaded Petrol, the Tax Take and Tax Exclusive Price 1987 - 1996



(a) C.S.O. National Average Retail Price

TABLE EX14

Incidence of Duty and VAT Per Litre of Unleaded Petrol 1988 - 96

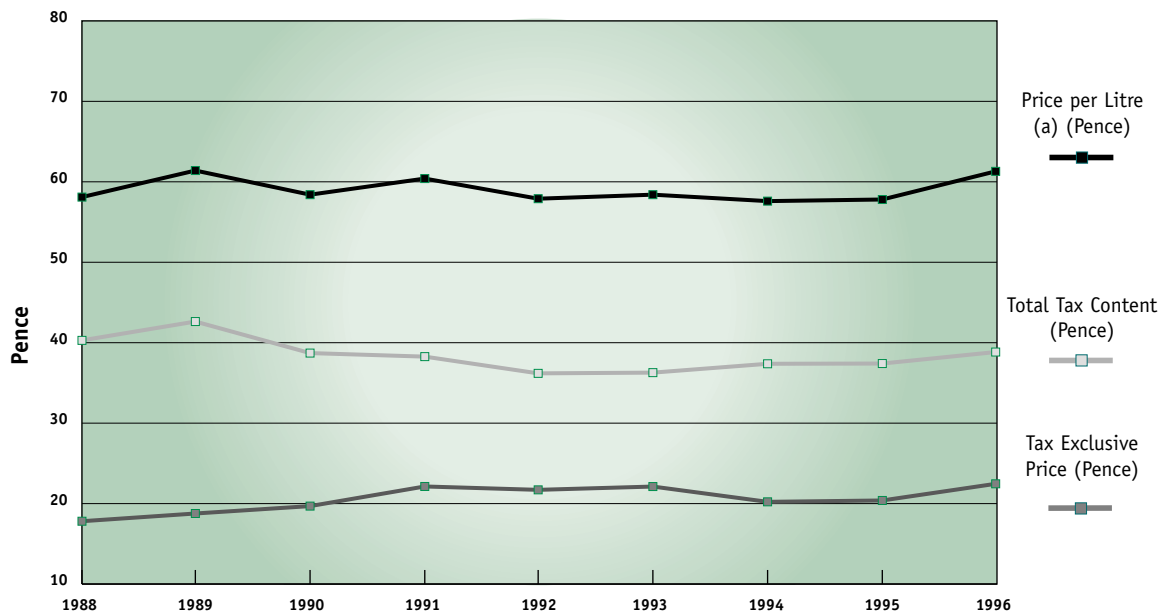
<i>Year (Mid May)</i>	<i>Price Per Litre (a) (Pence)</i>	<i>Percent Change</i>	<i>Excise Content (Pence)</i>	<i>VAT Content (Pence)</i>	<i>Total Tax Content (Pence)</i>	<i>Percent Change</i>	<i>Tax Exclusive Price (Pence)</i>	<i>Percent Change</i>	<i>Tax as a % of Price</i>
1988	58.1	-	28.67	11.62	40.29	-	17.81	-	69.3%
1989	61.4	5.7%	30.35	12.28	42.63	5.8%	18.77	5.4%	69.4%
1990	58.4	-4.9%	27.79	10.92	38.71	-9.2%	19.69	4.9%	66.3%
1991	60.4	3.4%	27.79	10.48	38.27	-1.1%	22.13	12.4%	63.4%
1992	57.9	-4.1%	26.14	10.05	36.19	-5.4%	21.71	-1.9%	62.5%
1993	58.4	0.9%	26.14	10.14	36.28	0.2%	22.12	1.9%	62.1%
1994	57.6	-1.4%	27.38	10.00	37.38	3.0%	20.22	-8.6%	64.9%
1995	57.8	0.3%	27.38	10.03	37.41	0.1%	20.39	0.8%	64.7%
1996	61.3	6.1%	28.21	10.64	38.84	3.8%	22.46	11.1%	63.4%

INCREASE IN CPI (ALL ITEMS) 1988 - 1996: 24.0%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 5.5%
 TAX EXCLUSIVE PRICE: 26.1%
 TAX CONTENT: -3.6%

Price of a Litre of Unleaded Petrol, the Tax Take and Tax Exclusive Price 1988 - 1996



(a) C.S.O. National Average Retail Price

EXCISE DUTY ON HYDROCARBON OILS OTHER SORTS

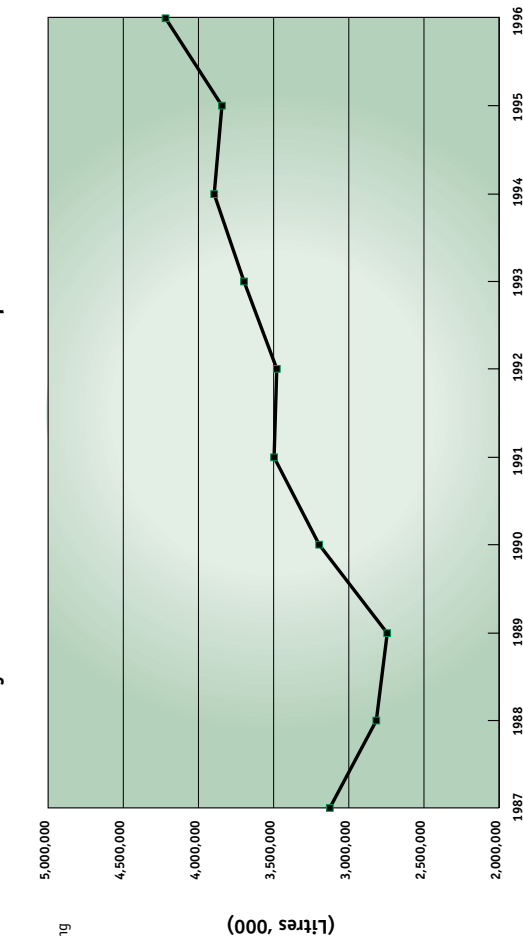
The oils referred to in this Table include diesel oil, kerosene, fuel and lubricating oils and white spirit. Only oils for use as fuel in road motor vehicles bear the duty in full but partial repayment is made on such oil in passenger road transport.

Table EX15

Quantities Retained for Home Use and Net Excise Receipts 1987 - 96

	Auto Diesel		Fuel Oil Used in the Manufacture of Alumina (1)		Residual Fuel Oil Used for the Generation of Electricity for Sale		Residual Fuel Oil Used for Other Purposes (3)		Other Oils (2) (3)		Total Hydrocarbon Oils Other Sorts	
	Quantity (Litres '000)	Net Excise Receipts £	Quantity (Litres '000)	Net Excise Receipts £	Quantity (Litres '000)	Net Excise Receipts £	Quantity (Litres '000)	Net Excise Receipts £	Quantity (Litres '000)	Net Excise Receipts £	Quantity (Litres '000)	Net Excise Receipts £
1987	592,176	118,451,381	204,162	10,280,347	671,918	2,546,642	335,085	2,546,642	1,322,826	46,977,478	3,126,167	178,255,848
1988	637,861	133,098,682	215,846	3,899,251	254,853	2,797,362	385,595	2,797,362	1,322,753	47,862,339	2,816,908	187,657,634
1989	713,328	150,127,210	174,224	2,590,117	169,289	2,630,196	350,229	2,630,196	1,367,271	49,486,349	2,774,341	204,833,872
1990	788,306	166,485,735	243,533	4,908,437	316,295	2,757,272	365,064	2,757,272	1,483,607	53,567,662	3,196,805	227,719,106
1991	834,558	175,658,073	244,636	8,676,959	567,122	2,717,585	356,424	2,717,585	1,494,182	54,072,528	3,496,922	241,125,145
1992	913,473	194,070,804	119,681	8,376,561	547,487	2,697,257	357,055	2,697,257	1,541,357	55,626,864	3,479,053	260,771,486
1993	962,640	204,638,246	267,307	6,561,225	584,080	3,117,664	340,181	3,117,664	1,542,743	55,486,915	3,696,951	269,804,050
1994	1,052,835	236,383,304	201,857	6,788,536	646,907	3,706,413	355,725	3,706,413	1,637,904	59,118,268	3,895,228	305,996,521
1995	1,136,652	256,326,065	108,077	6,500,212	613,228	3,625,536	344,885	3,625,536	1,641,045	59,157,127	3,843,887	325,608,940
1996	1,235,740	288,249,398	75,515	6,873,516	648,445	3,807,728	361,311	3,807,728	1,897,799	68,509,950	4,218,810	367,440,593

Hydrocarbon Oils Other Sorts Consumption 1987 - 1996



(1) A full rebate of duty is allowed on this oil.
 (2) These oils are used mainly for agriculture, industrial and heating purposes.
 (3) There is a full repayment of duty on these oils when used in the engines of sea fishing boats and a partial repayment when used in horticulture production.

TABLE EX16

Incidence of Duty and VAT Per Litre of Auto Diesel 1987 - 96

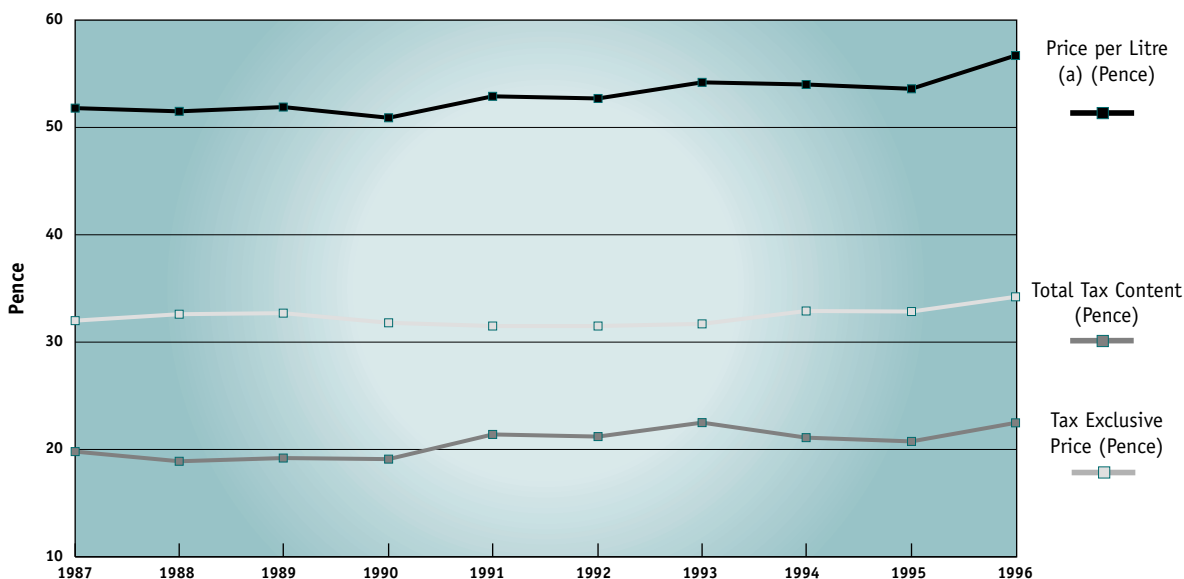
Year (Mid May)	Price per Litre (a) (Pence)	Percent Change	Excise Content (Pence)	VAT Content (Pence)	Total Tax Content (Pence)	Percent Change	Tax Exclusive Price (Pence)	Percent Change	Tax as a % of Price
1987	51.80	-2.6%	21.61	10.36	32.00	0.9%	19.80	-7.9%	61.8%
1988	51.50	-0.6%	22.31	10.30	32.60	1.9%	18.90	-4.5%	63.3%
1989	51.90	0.8%	22.31	10.38	32.70	0.3%	19.20	1.6%	63.0%
1990	50.90	-1.9%	22.31	9.52	31.80	-2.8%	19.10	-0.5%	62.5%
1991	52.90	3.9%	22.31	9.18	31.50	-0.9%	21.40	12.0%	59.5%
1992	52.70	-0.4%	22.31	9.15	31.50	0.0%	21.20	-0.9%	59.8%
1993	54.20	2.8%	22.31	9.41	31.70	0.6%	22.50	6.1%	58.5%
1994	54.00	-0.4%	23.55	9.37	32.90	3.8%	21.10	-6.2%	60.9%
1995	53.60	-0.7%	23.55	9.30	32.85	-0.2%	20.75	-1.7%	61.3%
1996	56.70	5.8%	24.38	9.84	34.22	4.2%	22.48	8.3%	60.4%

INCREASE IN CPI (ALL ITEMS) 1987- 1996: 26.3%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 9.5%
 TAX EXCLUSIVE PRICE: 13.5%
 TAX CONTENT: 6.9%

**Price of a Litre of Auto Diesel, the Tax Take and Tax Exclusive Price
1987 - 1996**



(a) C.S.O. National Average Retail Price

EXCISE DUTY ON GASEOUS HYDROCARBONS IN LIQUID FORM (LPG)

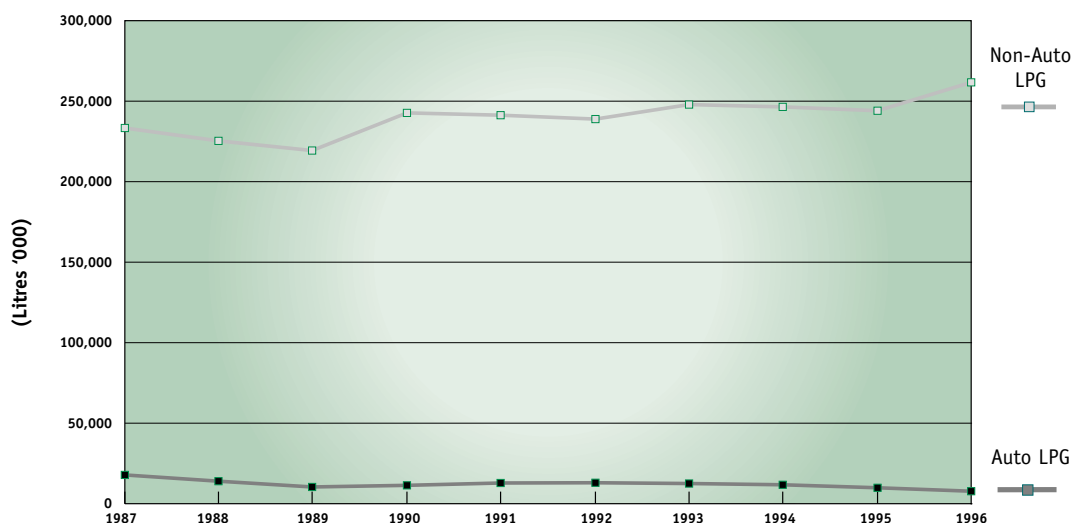
TABLE EX17

Quantities Retained for Home Use and Net Excise Receipts 1987 - 96

	<i>Fully Duty Paid</i>		<i>Partly Rebated *</i>		<i>Total</i>	
	<i>Quantity (Litres '000)</i>	<i>Net Receipts £</i>	<i>Quantity (Litres '000)</i>	<i>Net Receipts £</i>	<i>Quantity (Litres '000)</i>	<i>Net Receipts £</i>
1987	17,862	3,087,329	233,332	8,025,437	251,194	11,112,766
1988	13,970	2,412,785	225,341	8,413,230	239,311	10,826,015
1989	10,388	1,793,975	219,335	8,200,039	229,723	9,994,014
1990	11,397	1,094,137	242,712	9,065,695	254,109	10,159,832
1991	12,851	926,109	241,288	8,974,395	254,139	9,900,504
1992	13,006	895,446	238,875	6,944,275	251,881	7,839,721
1993	12,523	736,652	247,889	4,594,717	260,412	5,331,369
1994	11,747	666,641	246,450	4,592,254	258,197	5,258,895
1995	9,885	537,287	244,063	4,563,972	253,948	5,101,259
1996	7,750	439,826	261,687	4,431,372	269,437	4,871,198

* This rate applies to LPG for non automotive use. With effect from 1 July 1991, there is a partial rebate on LPG used in horticultural production

Auto (Fully Duty Paid) and Non Auto (Partly Rebated) LPG Consumption 1987 - 1996



EXCISE DUTY ON TOBACCO PRODUCTS

Excise duty on cigarettes consists of a specific rate of duty levied per one thousand cigarettes together with a fixed percentage of the price at which the cigarettes are sold by retail. All other tobacco products are charged at a specific rate of duty per kilogram.

Table EX18
Quantities Retained for Home Use and Net Receipts 1987 - 1996

Year	Cigarettes		Other Tobacco Products										Total Receipts £'s
	Quantity 000's	Receipts £'s	Quantity Kgs	Receipts £'s	Sweetened Quantity Kgs	Hard Pressed Quantity Kgs	Other Pipe Quantity Kgs	Other Tobacco Quantity Kgs	Fine Cut Quantity Kgs	Other Smoking Quantity Kgs	Total Other Quantity Kgs	Total Receipts £'s	
1987	5,627,594	284,622,239	97,116	-	5,363	94,480	83,271	122,204	-	-	402,434	303,299,744	
1988	5,597,828	294,214,488	91,944	5,228,659	4,622	85,596	73,677	117,972	-	-	373,811	312,204,906	
1989	5,655,636	303,478,576	87,236	5,458,356	4,216	74,393	68,021	109,172	-	-	343,038	321,101,613	
1990	5,799,934	313,681,550	87,826	5,235,988	3,684	64,344	64,636	108,928	-	-	329,418	330,311,199	
1991	6,262,127	363,441,557	89,649	5,820,202	3,588	68,731	63,113	121,665	-	-	346,746	382,126,977	
1992	5,977,965	395,014,252	84,322	6,132,355	3,267	54,032	58,158	121,781	-	-	321,560	414,783,799	
1993	5,737,611	409,973,100	79,304	6,181,880	487	8,370	9,058	20,922	98,407	6,091,651	301,035	429,563,622	
1994	5,958,971	442,124,808	75,465	6,263,960	-	-	-	-	120,027	8,358,464	285,240	461,834,857	
1995	6,365,349	505,958,876	78,965	6,565,450	-	-	-	-	121,966	8,570,429	289,890	526,392,978	
1996	6,023,117	511,078,724	73,824	6,839,942	-	-	-	-	131,266	10,139,422	284,266	533,080,042	

Note: From 25 February 1993, Other Tobacco Products were reclassified into two new categories, (1) "Fine Cut Tobacco", which replaced the existing category "Other Tobacco", and (2) "Other Smoking Tobacco", replacing "Sweetened Tobacco" and "Other Pipe".

**Cigarette Consumption
1987 - 1996**

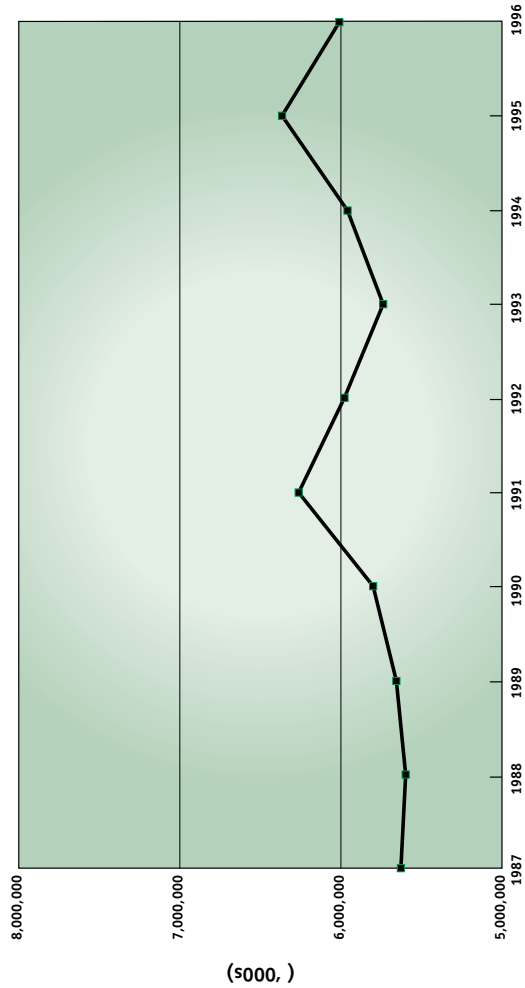


TABLE EX19

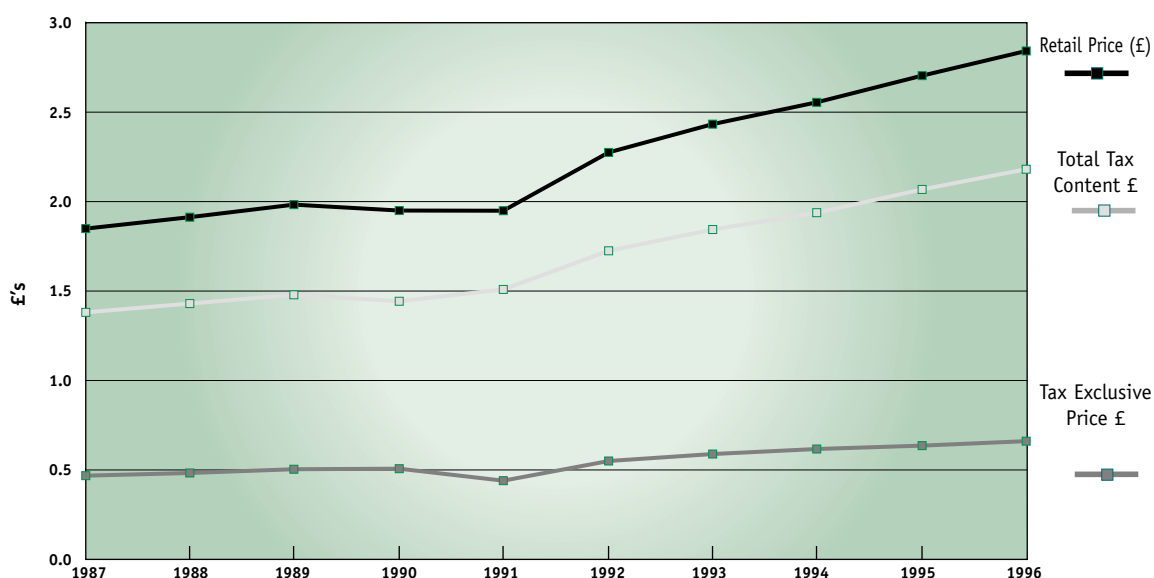
Incidence of Duty and VAT Per Packet of 20 Cigarettes

Year (Mid May)	Retail Price £	Percent Change	Excise Content			VAT Content £	Total Tax Content £	Percent Change	Tax Exclusive Price £	Percent Change	Total Tax as % of price
			Specific £	Ad Valorem £	Total £						
1987	1.849	4.3%	0.760	0.252	1.012	0.370	1.381	4.0%	0.468	5.6%	74.7%
1988	1.913	3.5%	0.792	0.255	1.047	0.383	1.430	3.5%	0.483	3.2%	74.8%
1989	1.983	3.7%	0.814	0.269	1.083	0.397	1.479	3.5%	0.504	4.3%	74.6%
1990	1.950	-1.7%	0.814	0.264	1.078	0.365	1.443	-2.5%	0.507	0.6%	74.0%
1991	1.949	-0.1%	0.850	0.320	1.171	0.338	1.509	4.6%	0.440	-13.2%	77.4%
1992	2.275	16.7%	0.955	0.375	1.330	0.395	1.725	14.3%	0.550	25.0%	75.8%
1993	2.433	6.9%	1.012	0.410	1.422	0.422	1.844	6.9%	0.589	7.0%	75.8%
1994	2.555	5.0%	1.065	0.430	1.495	0.443	1.938	5.1%	0.617	4.7%	75.9%
1995	2.704	5.8%	1.144	0.455	1.599	0.469	2.068	6.7%	0.636	3.1%	76.5%
1996	2.842	5.1%	1.207	0.481	1.688	0.493	2.181	5.5%	0.661	4.0%	76.7%

INCREASE IN CPI (ALL ITEMS) 1987 - 1996: 26.3%

INCREASE IN PRICES DURING PERIOD:
 TAX INCLUSIVE PRICES: 53.7%
 TAX EXCLUSIVE PRICES 41.2%
 TAX CONTENT 57.9%

Price of a Packet of 20 Cigarettes and Tax Take and Tax Exclusive Price 1987 - 1996



(a) C.S.O. National Average Retail Price

Excise Licences
Table EX20
Numbers and Net Receipts, 1994 - 1996

	1994		1995		1996	
	<i>Numbers Issued</i>	<i>Net Receipts</i>	<i>Numbers Issued</i>	<i>Net Receipts</i>	<i>Numbers Issued</i>	<i>Net Receipts</i>
		£		£		£
<i>CLASS A - LIQUOR LICENCES</i>						
<i>MANUFACTURERS</i>						
1. Brewers for sale	6	1,200	8	1,800	14	2,800
2. Cider Manufacturers	4	800	4	800	2	1,000
3. Distillers	3	600	6	1,200	-	-
4. Rectifiers and Compounders	19	4,000	11	2,400	14	3,000
5. Sweet Makers	3	800	6	1,200	3	600
TOTAL MANUFACTURERS	35	7,400	35	7,400	33	7,400
<i>DEALERS</i>						
1. Spirits	212	44,400	225	46,600	228	49,000
2. Beer	212	44,000	227	48,150	207	43,800
3. Wine and Sweet	244	51,805	266	53,600	257	54,000
4. Spirits and Wine	8	1,600	7	1,400	9	1,800
TOTAL DEALERS	676	141,805	725	149,750	701	148,600
<i>RETAILERS</i>						
<i>RETAILERS OF SPIRITS:</i>						
1. Publicans, viz.:-						
Full	9,349	3,459,143	12,117	5,046,000	9,905	4,187,690
Six-Day	9	1,800	78	15,800	18	3,800
Early-Closing	631	413,300	46	9,400	62	13,600
Six-Day and Early-Closing	36	8,200	25	5,000	26	5,600
Additional Duty - No Licence Issued	-	-	-	2,400	-	900
TOTAL Publicans	10,025	3,882,443	12,266	5,078,600	10,011	4,211,590
2. Off-Licences	456	93,000	574	60,493	484	97,000
3. Special Restaurant Renewal	151	31,500	188	38,400	186	38,200
TOTAL RETAILERS OF SPIRIT	10,632	4,006,943	13,028	5,177,493	10,681	4,346,790
<i>RETAILERS OF BEER, CIDER AND PERRY:-</i>						
4. On-Licence, viz.:-						
Full	7	1,800	9	1,800	19	3,800
5. Off-Licences	462	91,500	574	113,800	513	102,200
TOTAL RETAILERS OF BEER	469	93,300	583	115,600	532	106,000
<i>RETAILERS OF CIDER AND PERRY:-</i>						
6. Off-Licences	21	4,400	16	3,200	16	3,800
TOTAL RETAILERS OF BEER, CIDER AND PERRY	490	97,700	599	118,800	548	109,800

Table EX20 - continued

Numbers and Net Receipts, 1994 - 1996

	1994		1995		1996	
	Numbers Issued	Net Receipts	Numbers Issued	Net Receipts	Numbers Issued	Net Receipts
		£		£		£
RETAILERS OF WINE AND SWEETS:-						
7. On-Licence, viz:-						
Full	1,843	401,950	2,302	485,100	2,157	460,600
8. Off-Licences	428	85,100	554	112,200	483	96,000
TOTAL RETAILERS OF WINE	2,271	487,050	2,856	597,300	2,640	556,600
RETAILERS OF SWEETS:						
9. On-Licences	-	-	-	200	1	200
10. Off-Licences	12	2,400	9	1,800	9	1,800
TOTAL SWEET RETAILERS	12	2,400	9	2,000	10	2,000
TOTAL RETAILERS OF WINE AND SWEETS	2,283	489,450	2,865	599,300	2,650	558,600
11. PASSENGER VESSELS:-						
Annual	23	4,600	22	4,400	30	6,200
12. PASSENGER AIRCRAFT	52	10,400	47	9,400	44	8,800
13. RAILWAY RESTAURANT CARS	46	9,200	46	9,200	50	10,000
14. SPECIAL RESTAURANT FEE	32	96,000	28	93,000	36	111,000
TOTAL CLASS A	14,269	4,863,498*	17,395	6,168,743*	14,773	5,307,190
CLASS B. - LICENCES OTHER THAN LIQUOR LICENCES						
1. Auctioneers	1,214	244,600	1,431	296,480	1,430	292,800
2. Auction Permits	156	31,400	208	41,600	192	38,400
3. Bookmakers Licences	590	118,200	622	124,800	534	107,000
4. Gaming	186	64,675	173	113,900	187	61,625
5. Gaming Machines	8,287	972,920	8,378	1,040,120	10,153	1,163,915
6. House Agents	5	500	12	1,300	12	1,100
7. Hydrocarbon Oil Refiners	1	150	1	150	2	300
8. Hydrocarbon Oil Vendors	2,102	65,440	2,565	85,620	2,949	102,921
9. Liquid Petroleum Gas Vendors	159	4,990	153	5,231	181	6,110
10. Amusement Machines	9,184	787,670	8,258	701,900	7,568	651,850
11. Methylated Spirit Makers	7	1,040	8	1,200	7	1,050
12. Methylated Spirit Retailers	780	8,280	780	8,170	714	7,580
13. Moneylenders	96	28,800	92	29,100	9	3,000
14. Pawnbrokers	4	1,500	6	1,800	-	-
15. Table Water Manufacturers	-	-	-	-	-	-
16. Tobacco Manufacturers	6	1,050	5	750	5	750
17. Bookmaker 361A (Tote)	-	-	1	200	1	200
TOTAL CLASS B	22,777	2,331,215	22,693	2,452,321	23,944	2,438,601
TOTAL CLASS A AND B	37,046	7,194,713	40,088	8,621,064	38,717	7,745,791

* This amount does not include Receipts from Club Duty. See Table EX1.

Stamp Duties

- **Table SD1.** **Classification of net receipt**
- **Table SD2.** **Other statistics relating to instruments in the six years ended 1996**
- **Table SD3.** **Net receipts of fees collected by means of stamps**

Stamp duties are charged mainly on legal and commercial instruments and in respect of certain transactions. With few exceptions, the instruments affected are set out in the First Schedule to the Stamp Act, 1891. A new First Schedule was substituted for the original by the Finance Act, 1970. The new schedule has been revised on a number of occasions – the more significant amendments being made in the 1990, 1991 and 1992 Finance Acts.

Table SD1 classifies the net receipts from stamp duties under five main categories of charge which are as follows:

(1) Conveyances of lands, houses and other property, leases, mortgages and settlements

Stamp duty is charged ad valorem on the consideration for the sale of the property. The rates of duty now in force are as follows:

Consideration not exceeding £5,000	–	Nil
Exceeding £5,000 and not exceeding £10,000	–	£1 per £100 or part of £100
Exceeding £10,000 and not exceeding £15,000	–	£2 per £100 or part of £100
Exceeding £15,000 and not exceeding £25,000	–	£3 per £100 or part of £100
Exceeding £25,000 and not exceeding £50,000	–	£4 per £100 or part of £100
Exceeding £50,000 and not exceeding £60,000	–	£5 per £100 or part of £100
Exceeding £60,000	–	£6 per £100 or part of £100

In the case of gifts, the duty is charged at the same rates on the value of the property. Where the transfer is between certain classes of relatives, the maximum rate is one half of the above rates whether the conveyance is by way of gift or sale.

The ad valorem rates apply also to the consideration, other than the rent, in the case of leases.

Various exemptions and reliefs have been provided for. For example, certain transfers and leases of houses and apartments are exempt from stamp duty.

Mortgages not exceeding £20,000 are exempt from stamp duty. Where that sum is exceeded, the rate is £1 per £1,000 or part of £1,000 subject to a maximum duty of £500.

Settlements are charged at 25p per £100 or part of £100 on the amount or value of the property settled.

(2) Transactions in Stocks and Shares

The main item in this category is transfers of stocks and shares by way of sale. Such transfers attract duty at the rate of £1 per £100 or part of £100 of the consideration. Shares transferred electronically through the Stock Exchange's CREST system attract duty at the rate of 1%. In the case of gifts the duty is charged at the same rates on the value of the stocks and shares.

(3) Companies Capital Duty

Companies capital duty is imposed at the rate of £1 per £100 or part of £100 on the assets contributed to a capital company.

(4) Cheques, Bills of Exchange, etc.

Cheques, drafts, bills of exchange and promissory notes are chargeable with duty of 7p. Credit cards and charge cards are chargeable with a stamp duty of £15 p.a. and ATM cards with a stamp duty of £5 p.a.

(5) Insurance and Miscellaneous

In the case of policies of life insurance, the duty is payable at the rate of 10p per £100 or part of £100 where the sum insured exceeds £50 but does not exceed £1,000. Where it exceeds £1,000, the rate is £1 per £1,000 or part of £1,000 of the amount insured. A stamp duty is levied at the rate of 2% on premiums received by insurance companies from certain classes of non-life insurance business. Policies of non-life insurance are subject to a stamp duty of £1.

The miscellaneous category includes items such as the bank levy, the levy on “section 84” loans, penalties and miscellaneous documents which have not been classified.

Statistics relating to instruments and to the amount of fees collected by means of stamps are contained in Tables SD2 and SD3 respectively.

TABLE SD1
Classification of net receipt

<i>Category of charge</i>	<i>1991</i>	<i>1992</i>	<i>1993</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>
	£	£	£	£	£	£
(1) Land and property other than stocks and shares	111,990,932	118,115,721	99,812,750	143,193,284	156,691,290	194,337,073
(2) Stocks, shares, etc.: transfers, composition duty on transfers	17,513,187	17,780,574	23,271,891	27,000,807	29,177,859	40,906,176
(3) Companies' capital duty	15,345,378	12,926,439	10,919,444	16,481,074	11,829,127	16,117,836
(4) Cheques, bills of exchange, etc.	12,706,640	17,432,889	16,912,177	17,522,059	18,426,102	21,469,398
(5) Insurance and miscellaneous	94,422,132	88,115,121	75,234,280	76,748,565	69,762,972	59,572,595
Total of all stamp duties	251,978,269	254,370,744	226,150,542	280,945,789	285,887,350	332,403,078

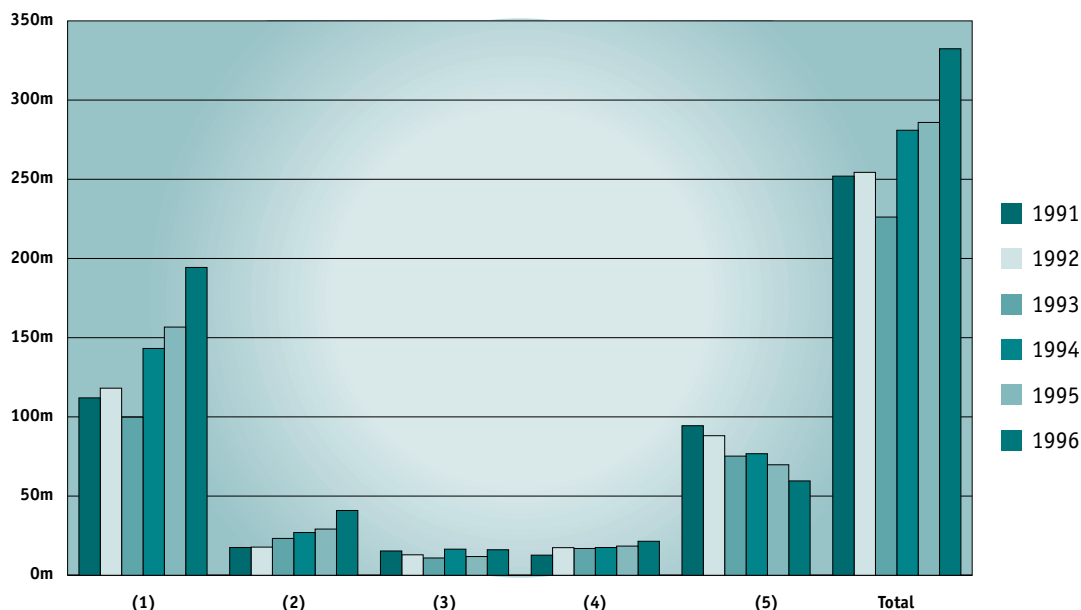


Table SD2

Other statistics relating to stamp revenue in the six years ended 1996

	<i>Year</i>					
	<i>1991</i>	<i>1992</i>	<i>1993</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>
Instruments presented for adjudication	43,548	41,179	35,001	37,526	50,085	35,332
Sales and leases of land Number of transactions of which particulars were presented	63,609	64,810	68,250	83,524	78,956	91,483

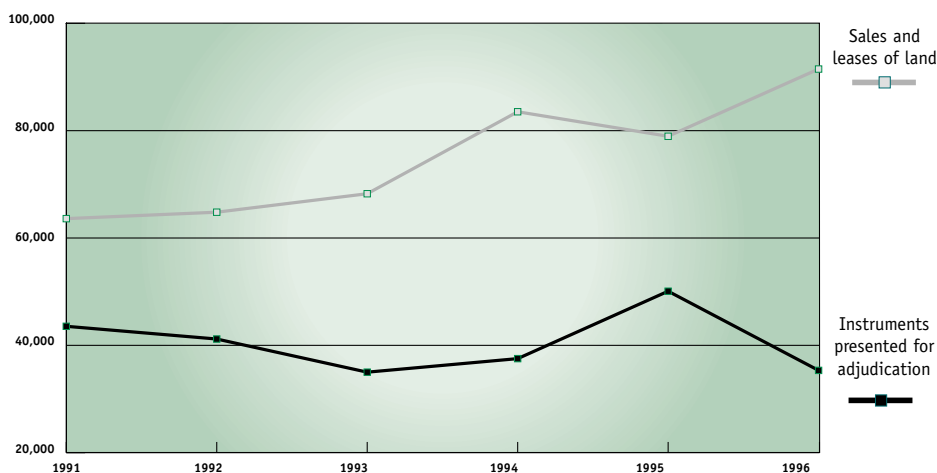
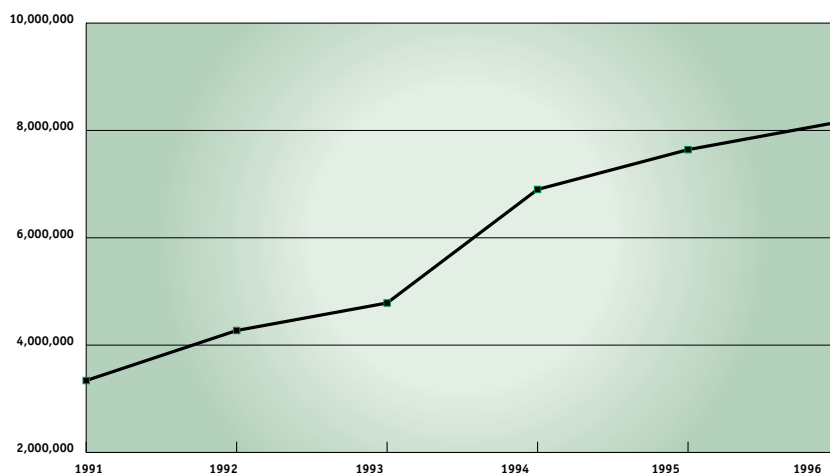


Table SD3

Net receipts of fees collected by means of stamps

	<i>Year</i>					
	<i>1991</i>	<i>1992</i>	<i>1993</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>
	£	£	£	£	£	£
Companies' Registration	2,649,615	3,443,292	3,982,527	6,057,862	6,895,035	7,376,752
Official Arbitration (land)	5,512	5,364	3,235	3,403	2,182	1,507
Registration of Deeds	630,829	769,330	733,796	811,274	745,176	777,348
Road Transport Act (vehicle plate) fees	54,076	54,460	65,594	28,034	-480	-
Total fee stamps	3,340,032	4,272,446	4,785,152	6,900,573	7,641,913	8,155,607



Capital Acquisitions Tax

- **Table CAT1.** Exchequer receipt and net receipt
- **Table CAT2.** Distribution of net receipt for Capital Acquisitions Tax classified under Inheritance Tax, Gift Tax, Discretionary Trust Tax and Probate Tax
- **Table CAT3.** Gifts and inheritances taken on or after 11 April, 1994 - Rates of Tax

Capital acquisitions tax comprises gift tax, inheritance tax, discretionary trust tax and probate tax.

(a) Gift Tax and Inheritance Tax

Gift tax is charged on taxable gifts taken on or after 28 February, 1974, and inheritance tax is charged on taxable inheritances taken on or after 1 April, 1975. An inheritance is a gratuitous benefit taken on a death and a gift is a gratuitous benefit taken otherwise than on a death.

The tax is charged on the taxable value of the gift or inheritance. The taxable value is arrived at by deducting from the market value of the property comprised in the gift or inheritance permissible debts and incumbrances and any consideration paid by the beneficiary.

Once the taxable value of the gift or inheritance has been determined the amount of tax payable will depend on whether the appropriate tax-free threshold has been exceeded and on the rates of tax in force (see Table CAT3)

There are three different class thresholds each one determined by the relationship between the beneficiary and the disponent ie.

- (a) £150,000: this applies where the beneficiary is a child, or a minor child of a deceased child, of the disponent. It also applies in certain circumstances to nephews and nieces of the disponent and to parents who take an inheritance from a deceased child;
- (b) £20,000: included in this class are brothers, sisters, nephews, nieces and grandchildren of the disponent; and
- (c) £10,000: this applies to a beneficiary who does not come under either of the above class thresholds.

The class thresholds - £150,000, £20,000 and £10,000 - have been indexed since 1990 by reference to the consumer price index. Following indexation the class thresholds applying to a gift or inheritance taken in 1996 are £182,550, £24,340 and £12,170 respectively.

All gifts and inheritances taken by a beneficiary on or after 26 March, 1984, are aggregated with all other gifts and inheritances taken by that beneficiary from any disponent since 2 June, 1982, in order to calculate the amount of tax payable on the latest gift or inheritance.

Various exemptions from gift and inheritance tax have been provided for. For example, the first £500 taken as a gift by a beneficiary from a disponent in any one year is exempt from tax as are gifts and inheritances taken by one spouse from the other.

In addition to the exemptions various reliefs, which are subject to certain conditions being satisfied, apply i.e.

- *Agricultural Relief.* This relief operates by reducing the market value of agricultural property; and
- *Business Relief.* The relief is granted by reducing the taxable value of business property

(b) Discretionary Trust Tax

A once-off inheritance tax applies to property subject to a discretionary trust on 25 January, 1984, or becoming subject to a discretionary trust on or after that date. The current rate of tax is 6%. In certain cases the 6 % rate can be reduced to 3%.

An annual inheritance tax at the rate of 1 per cent. applies to property subject to a discretionary trust on 5 April in each year commencing with the year 1986. Both of these taxes are referred to as discretionary trust tax in this Report.

(c) Probate Tax

A probate tax of 2 per cent. applies to estates valued in excess of an exemption threshold. This threshold is £10,650 for deaths occurring in 1996.

Particulars of the Exchequer and net receipt of capital acquisitions tax are shown in Table CAT1 and particulars of the distribution of the net receipt of capital acquisitions tax are shown in Table CAT2.

Table CAT1

Exchequer receipt and net receipt

<i>Year</i>	<i>Exchequer Receipt</i>	<i>Net Receipt</i>
	£	£
1992	32,911,000	33,012,614
1993	50,692,000	50,595,842
1994	59,150,000	59,154,223
1995	60,645,000	59,662,534
1996	80,525,000	81,576,180

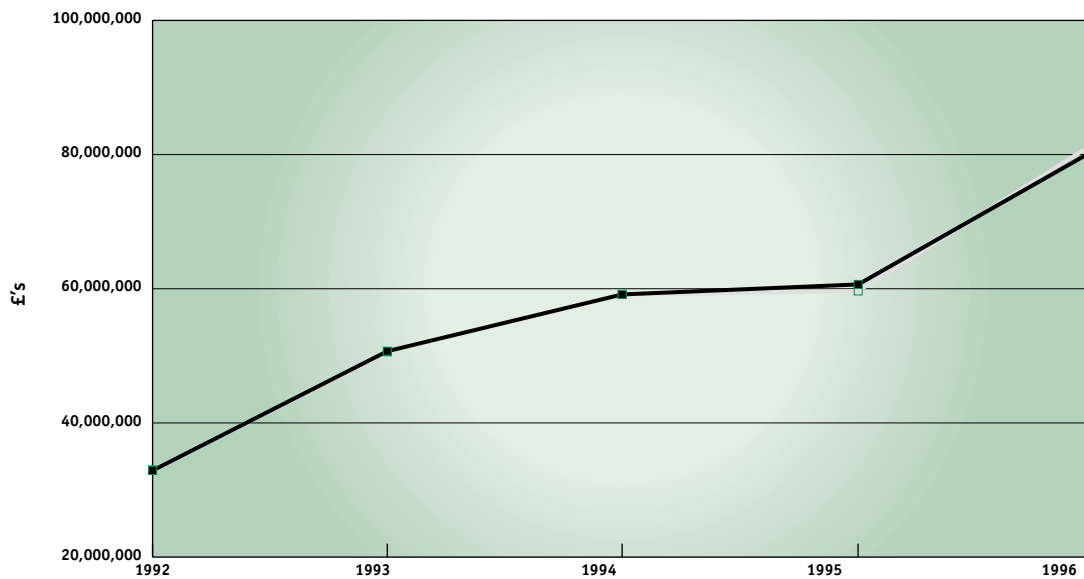


Table CAT2

Distribution of net receipt for Capital Acquisitions Tax classified under Inheritance Tax, Gift Tax, Discretionary Trust Tax and Probate Tax

<i>Capital Acquisitions Tax</i>	<i>1992</i>	<i>1993</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>
Inheritance Tax	25,653,680	43,709,155	42,041,444	39,947,125	48,141,932
Gift Tax	3,701,865	1,947,847	3,332,966	2,391,400	8,635,795
Discretionary Trust Tax	3,593,641	3,102,029	4,002,282	4,916,300	10,355,881
Probate Tax	-	1,748,889	9,552,872	12,284,116	14,402,499
Total	32,949,186	50,507,920	58,929,564	59,538,941	81,536,107

Table CAT3

Gifts and inheritances taken on or after 11 April, 1994 - Rates of Tax*

The following Table of rates is applicable to taxable gifts and taxable inheritances taken on or after 11 April, 1994

<i>Portion of Value</i>	<i>Rate of Tax</i>
	%
The threshold amount	Nil.
The next £10,000	20
The next £30,000	30
The balance	40

* Gift tax is payable at 75% of the amount computed by these rates

Residential Property Tax

- **Table RPT1.** Exchequer receipt and net receipt
- **Table RPT2.** Numbers of assessments on which tax was paid and the net receipt in 1996
- **Table RPT3.** Numbers of assessments on which tax was paid and the net receipt up to 31 December, 1996
- **Table RPT4.** Numbers of assessments paid in 1996, classified according to the market value of relevant residential property
- **Table RPT5.** Assessable persons claiming exemption on income grounds in 1996

An annual tax is chargeable on the market value of residential property in Ireland owned and occupied by a person on 5 April in each year. The charge extends to residential property situated abroad if the person is domiciled in Ireland on that date. Irrespective of the person's actual tenure of interest in property owned by him or her, the market value is calculated as if s/he has an unencumbered fee-simple interest in the property. The tax is charged at the rate of 1.5% on the excess of the market value of all residential properties of a person over a market value exemption limit, and is payable provided the income of the household exceeds an income exemption limit. These exemption limits are £101,000 and £30,100 respectively for the valuation date 5 April, 1996.

Two types of marginal relief from the tax are provided, the first applying where the household income exceeds the appropriate income exemption limit by £10,000 or less (£15,000, or less for owner(s) aged 65 or over) and the second reducing the tax on an assessable person by 1/10th for each qualifying child.

Particulars of the Exchequer and net receipt of residential property tax are shown in Table RPT1. Details regarding assessments and claims for exemption on income grounds are contained in Tables RPT2, RPT3, RPT4 and RPT5, respectively.

Table RPT1**Exchequer receipt and net receipt**

<i>Year</i>	<i>Exchequer Receipt</i>	<i>Net Receipt</i>
	£	£
1992	7,195,000	7,230,761
1993	9,048,000	8,562,199
1994	14,048,000	14,298,077
1995	11,904,000	12,134,357
1996	14,332,000	14,339,284

Table RPT2**Numbers of assessments on which tax was paid and the net receipt in 1996**

<i>Valuation date of 5 April</i>	<i>Number of Assessments</i>	<i>Net Receipt</i>
1983-1993 (inclusive)	200	742,416
1994	217	403,656
1995	1,022	1,729,350
1996	20,355	11,463,862
Total	21,794	14,339,284

Table RPT3**Numbers of assessments on which tax was paid and the net receipt up to 31 December, 1996**

<i>Valuation date of 5 April</i>	<i>Number of Assessments</i>	<i>Net Receipt</i>
1983	6,262	2,161,656
1984	6,152	1,981,450
1985	5,762	1,834,686
1986	5,762	1,764,800
1987	5,825	2,282,940
1988	6,087	2,731,082
1989	10,974	5,486,575
1990	10,698	5,372,838
1991	10,705	5,799,811
1992	13,780	7,668,745
1993	15,337	8,744,486
1994	38,068	14,293,116
1995	20,736	11,370,144
1996	20,355	11,463,862

Table RPT4

Numbers of assessments paid in 1996, classified according to the market value of relevant residential property

<i>Market value of relevant residential property</i>		<i>Valuation Date of 5 April</i>				
		<i>1983-1993 inclusive</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>	
<i>Exceeding £</i>	<i>Not Exceeding £</i>					
Market Value Exemption Limit	70,000	}	}	-	-	
70,000	80,000	}	}	-	-	
80,000	90,000	}	}	128	-	
90,000	100,000	}	200	}	212	
100,000	125,000	}		43	360	
125,000	150,000	}		20	194	
150,000	200,000	}		15	154	
200,000	-	}		11	102	
	Total		200	217	1,022	20,355

Table RPT5

Assessable persons claiming exemption on income grounds in 1996

<i>Market value of relevant residential property</i>		<i>Valuation Date of 5 April</i>				
		<i>1983-1993 inclusive</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>	
<i>Exceeding £</i>	<i>Not Exceeding £</i>					
Market Value Exemption Limit	70,000	}			-	-
70,000	80,000	}	}		-	-
80,000	90,000	}	}		-	-
90,000	100,000	}	1,591	}	532	-
100,000	125,000	}		671	553	3,839
125,000	150,000	}		}	378	3,000
150,000	200,000	}		}	233	1,935
200,000	-	}		}	115	960
	Total		1,591	671	1,811	9,734

Income Tax

- **Table IT1.** **Taxation in force for the years 1991-92 to 1996-97**
- **Table IT2.** **Exchequer receipt and net receipt**
- **Table IT3.** **Pay As You Earn: Gross Receipts and Net Repayments**
- **Table IT4.** **Numbers of Employers and Employees**
- **Table IT5.** **Amount and effective rates of tax on specimen incomes, 1996-97**
- **Table IT6.** **Cost of allowances and reliefs 1993-94 and 1994-95**

The law relating to income tax was consolidated in the Income Tax Act, 1967. Changes have, however, been effected by subsequent legislation.

Broadly speaking, income tax is charged on -

- (i) all income, wheresoever it arises, accruing to a person (other than a company), resident in the State; and
- (ii) all income, to whomsoever it accrues, arising in the State.

The application of these principles is modified by various double taxation agreements.

For income tax purposes, income is classified under certain heads or schedules. The four schedules now existing deal with interest (taxed at source) on certain government and other securities (Schedule C), the profits of trades, professions and vocations and certain other income such as rents, interest on loans and income from abroad (Schedule D), income from an office, employment or pension (Schedule E) and income from distributions received from a resident company (Schedule F).

The tax is charged for a year of assessment beginning on 6 April, at graduated rates in the case of individuals and at standard rate in the case of all other chargeable persons.

For individuals, income tax is also graduated by means of various allowances, deductions and reliefs. The allowances and deductions depend on the personal circumstances of the taxpayer and in effect exempt the first slice of income. The amount of the allowances, etc., is deducted from total income in arriving at taxable income.

Normally the allowances and reliefs are given only to an individual who is resident in the State; but in certain cases, including that of an Irish citizen resident abroad, a proportion of the allowances may be given in the ratio which the taxpayer's income liable to Irish tax bears to his or her total income.

For married couples three options are available:

- (a) to be assessed as single persons,
- (b) to have the combined incomes of husband and wife treated as the husband's for income tax purposes; in this event the husband is entitled to a personal allowance amounting to twice that of a single person and to the benefit of double rate bands, and
- (c) separate assessment where option (b) is taken but the spouses wish to have the tax apportioned between them and each spouse made responsible for the tax attributable to his or her own income.

Table IT1
Taxation in force for the years 1991-92 to 1996-97

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
Rates of tax (excluding income levy) for every £ of chargeable income	29% on first £6,700 48% on next £3,100 52% on remainder	27% on first £7,475 48% on remainder	27% on first £7,675 48% on remainder	27 % on first £8,200 48% on remainder	27% on first £8,900 48% on remainder	27% on first £9,400 48% on remainder
Single or Widowed persons (STANDARD RATE 27% for 1996-97 to 1992-93, 29% for 1991-92)						
Married persons (a) (joint assessment)	29% on first £13,400 48% on next £6,200 52% on remainder	27% on first £14,950 48% on remainder	27% on first £15,350 48% on remainder	27% on first £16,400 48% on remainder	27% on first £17,800 48% on remainder	27% on first £18,800 48% on remainder
Exemption limits: (b)						
Single or Widowed persons:	£	£	£	£	£	£
Under 65 years	3,400	3,500	3,600	3,600	3,700	3,900
65 and under 75 years	3,900	4,000	4,100	4,100	4,300	4,500
75 years and over	4,500	4,600	4,700	4,700	4,900	5,100
Married persons:						
Under 65 years	6,800	7,000	7,200	7,200	7,400	7,800
65 and under 75 years	7,800	8,000	8,200	8,200	8,600	9,000
75 years and over	9,000	9,200	9,400	9,400	9,800	10,200
Children under 16 years						
Additional Amount	300	300	350	450	450	450
Third and each subsequent child	500	500	550	650	650	650
ALLOWANCES, DEDUCTIONS AND RELIEFS GRANTED TO INDIVIDUALS BY REFERENCE TO PERSONAL STATUS:						
Age Allowance (65 years or over):						
Single or Widowed persons	200	200	200	200	200	200
Married persons	400	400	400	400	400	400
Personal Allowance:						
Married persons	4,200	4,200	4,350	4,700	5,000	5,300
Widowed persons (c)	2,600	2,600	2,675	2,850	3,000	3,150
Single persons	2,100	2,100	2,175	2,350	2,500	2,650
Single parent of dependent resident child(ren)						
Widowed parent	1,600	1,600	1,675	1,850	2,000	2,150
Other Single parents	2,100	2,100	2,175	2,350	2,500	2,650
Widowed parent of dependent child(ren): (d)						
First year	1,500	1,500	1,500	1,500	1,500	1,500
Second year	1,000	1,000	1,000	1,000	1,000	1,000
Third year	500	500	500	500	500	500
Schedule E employee(e)	800	800	800	800	800	800

• See notes following

Table IT1 - continued
Taxation in force for the years 1991-92 to 1996-97

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	£	£	£	£	£	
Pay Related Social Insurance (f)	286	286	286	286	140	-
Blind person:						
Single or Married (one spouse blind)	600	600	600	600	600	700
Married (both spouses blind)	1,400	1,400	1,400	1,400	1,400	1,600
Children permanently incapacitated by mental or physical infirmity - for each child(g)	600	600	600	600	600	700
Certain dependent relatives incapacitated by old age or infirmity - for each relative	110	110	110	110	110	110
Son or daughter maintained to look after old or infirm taxpayer	110	110	110	110	110	110
Interest on deposits	With effect from 1986-87, a retention tax at the standard rate is deductible at source by certain deposit takers (e.g banks, building societies, Post Office Savings Bank etc.) from interest paid or credited on deposits of Irish residents. A deduction rate at less than the standard rate applies, subject to conditions, to certain deposits such as special savings accounts etc. No refunds of retention tax are payable except to certain specific categories including individuals aged 65 years or over or permanently incapacitated who would not otherwise (because of personal reliefs, age exemption etc.) be liable to income tax on the relevant interest.					
Double taxation relief	Tax is calculated in accordance with statutory provisions					
<p>ALLOWANCES, DEDUCTIONS AND RELIEFS GRANTED TO INDIVIDUALS AS INCENTIVES AND FOR EXPENDITURE INCURRED:</p> <p>Expenses incurred by an employee wholly, exclusively and necessarily in the performance of the duties of an employment</p> <p>(I) Car expenses - restricted by reference to following maximum capital cost of car(h)</p> <p>(II) Other Expenses</p>						
	7,000	10,000	10,000	13,000	14,000	14,000
	No limit	No limit	No limit	No limit	No limit	No limit
Contributions by employees to approved superannuation funds	A deduction of up to 15 per cent of remuneration, is allowable in respect of such contributions					
Payments for retirement annuities	Subject to conditions, a deduction of up to 15 per cent of "relevant earnings" is allowed (i). In the case of individuals aged 55 years or over 20 per cent is allowable for 1996-97 et seq.					
Interest Paid in full						
Interest limit on personal borrowings: (j)						
Married persons	3,200	3,200	4,300	3,800	3,800	3,800
Widowed persons	2,320	2,320	3,140	2,780	2,780	2,780
Single persons	1,600	1,600	2,150	1,900	1,900	1,900

• See notes following

Table IT1 - continued
Taxation in force for the years 1991-92 to 1996-97

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	£	£	£	£	£	
Interest limit on money borrowed by an individual in acquiring an interest in an unquoted company: (k)						
Where the individual has a material interest in the company	No limit	No limit	No limit	No limit	No limit	No limit
Where the individual does not have a material interest in the company:						
Private company	No limit	No limit	No limit	No limit	No limit	No limit
Other	2,400	2,400	2,400	2,400	2,400	2,400
Interest limit on money borrowed by an individual in acquiring an interest in a partnership:						
Where the individual is a partner of, and has not, except in certain limited circumstances, recovered capital from the partnership	No limit	No limit	No limit	No limit	No limit	No limit
Interest limit on money borrowed to pay death duties	No limit	No limit	No limit	No limit	No limit	No limit
Interest limit on borrowings for business purposes	No limit	No limit	No limit	No limit	No limit	No limit
Life assurance premiums						
Maximum amount: (l)						
Married persons	500	-	-	-	-	-
Single or Widowed persons	250	-	-	-	-	-
Medical insurance premiums ^(m)	A deduction in respect of premiums payable to an authorised insurer.					
Persons employed to take care of incapacitated individual						
Maximum deduction	5,000	5,000	5,000	5,000	5,000	7,500
Unreimbursed health expense incurred by a taxpayer on himself or on any dependent of his. (Excess over £100 per annum per person) (n)	No limit	No limit	No limit	No limit	No limit	No limit
Contributions to permanent health benefit schemes	A deduction, subject to a maximum of 10 per cent of total income, in respect of premiums and other contributions					

• See notes following

Table IT1 - continued
Taxation in force for the years 1991-92 to 1996-97

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	£	£	£	£	£	
Relief for rent paid in respect of private tenancies (o)						
All Tenants:						
Maximum deduction:						
Married persons	-	-	-	-	1,000	1,000
Widowed persons	-	-	-	-	750	750
Single persons	-	-	-	-	500	500
Tenants aged over 55						
Maximum deduction:						
Married persons	2,000	2,000	2,000	2,000	2,000	2,000
Single or Widowed persons	1,000	1,000	1,000	1,000	1,000	1,000
	(1,500 for widowed person)	(1,500 for widowed person)	(1,500 for widowed person)	(1,500 for widowed person)	(1,500 for widowed person)	(1,500 for widowed person)
Relief for purchase and/or installation of an intruder alarm system						
Maximum deduction	-	-	-	-	-	800
	A deduction at the standard rate on expenditure incurred in the period 23 January, 1996 to 5 April, 1998 on the purchase and/or installation of an intruder alarm system in the home of person(s) aged 65 or upwards who lives alone.					
Fees paid to private colleges	Relief at the standard rate is allowable for qualifying fees for the academic year commencing on 1 August, 1996 et seq to approved colleges in respect of approved full-time undergraduate courses of at least two academic years duration. This relief was extended on similar conditions to students paying their own fees for approved part-time courses in publicly funded third level institutions and in approved private colleges.					
Service charges	For the years 1996-97 et seq, relief is granted in respect of local authority services charges which are paid in full and on time by the person liable for them or by another person who resides on the premises to which the services charges relate. Relief for 1996-97 is at the standard rate and applies in respect of services charges paid in 1995 with a maximum qualifying amount for relief of £150.					
Income payable under dispositions (covenants) to individuals or certain bodies	Tax relief allowed on full payment subject to various conditions and limitations					
Certain payments made by a person carrying on a trade or profession to an Irish university or other qualifying educational establishment (p)	A deduction equal to the amount of payment					
Exemption in respect of shares granted by companies to employees under approved profit sharing schemes (q)						
Maximum qualifying value of shares appropriated in any one year	5,000	5,000	2,000	2,000	2,000	10,000
• See notes following						

Table IT1 - continued
Taxation in force for the years 1991-92 to 1996-97

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	£	£	£	£	£	£
Relief for investment in corporate trades (r)						
Minimum investment	200	200	200	200	200	200
Maximum investment	25,000	25,000	25,000	25,000	25,000	25,000
Relief for seed capital investment by new entrepreneurs	-	-	-	25,000	25,000	25,000
<p>A deduction (by way of refund of income tax paid in any three of the immediately preceding five years) in respect of an investment by a person who leaves employment (or is unemployed) in a new Irish resident company engaged in manufacturing, certain tourism operations, certain service trades and related research and development projects and the production, publication marketing and promotion of qualifying musical recordings. The deduction is limited to £25,000 for any one year. The restriction to three of the immediately preceding five years does not apply for 1995-96 et seq so the total investment is subject to an overall maximum refund of the tax paid on £125,000.</p>						
Relief for donations made to certain bodies engaged in the promotion of the art(s)						
Minimum donation must exceed	100	100	100	100	100	100
Maximum donation	10,000	10,000	10,000	10,000	10,000	10,000
Relief for donations made to "Cospoir" - The national Sports Council						
Minimum donation must exceed	100	100	100	100	100	100
Maximum donation	10,000	10,000	10,000	10,000	10,000	10,000
Exemption in respect of certain income derived from the leasing of farm land (t)						
Maximum exemption leases of 5 or 6 years	3,000	3,000	3,000	3,000	3,000	4,000
leases of 7 or more	4,000	4,000	4,000	4,000	4,000	6,000
Donations to certain Third World Charities						
Minimum donation must exceed	-	-	-	-	200	200
Maximum donation	-	-	-	-	750	750
<p>Qualifying donations treated as received by the charity net of income tax at the standard rate. The donor does not receive any tax relief for the donation.</p>						

• See notes following

Table IT1 - continued
Taxation in force for the years 1991-92 to 1996-97

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	£	£	£	£	£	£
Donations to National Collections of important heritage items						
Minimum donation must exceed	-	-	-	-	75,000	75,000
Maximum donation	-	-	-	-	500,000	750,000
	The relief takes the form of a non-refundable credit of an amount equal to the value of the items against a person's tax liabilities for income tax, corporation tax, capital gains tax, gift tax and inheritance tax.					
Expenditure on significant buildings	A deduction in respect of the cost of maintenance, repair or restoration of a building (or of the maintenance or restoration of a garden or grounds of an ornamental nature whether attached or not attached (from 6 April, 1993) to such Building) which is determined by the Commissioners of Public Works to be intrinsically of significant scientific, historical, architectural or aesthetic interest and by the Revenue Commissioners to be a building to which reasonable access is afforded to the public.					
Gift of money to the Minister of Finance (u)	A deduction equal to the amount of the gift					
Expenditure on buildings in use as sole or main residence in designated inner city area	A deduction in respect of the cost of maintenance, repair or restoration of a building in use as a sole or main residence and located in a designated inner city area which is determined by the Commissioners of Public Works to be intrinsically of significant scientific, historical, architectural or aesthetic interest. The relief allowable is 25 per cent of the expenditure incurred in a year of assessment and 5 per cent in each of the following five years and applies to expenditure incurred between 24 May, 1989 and 31 July, 1994.					
Exemption in respect of shares granted by companies to employees under approved share option schemes	Individuals participating in share option schemes approved by the Revenue Commissioners do not suffer any liability to income tax in respect of the grant or exercise of the share option. Disposals of the shares are, however, chargeable to capital gains tax. This relief was abolished in respect of options granted on or after 29 January, 1992.					
Relief for new shares purchased on issue by employees (v)	Relief is provided by way of a deduction in computing total income of up to £750 (£3,000 for 1993-94 to 1995-96 and £5,000 for 1996-97 et seq.), to full-time employees and full-time directors who subscribe for shares in their employer company.					
Exemption in respect of dividend income derived from profits which qualify for the 10 per cent rate of corporation tax (w)						
Maximum exemption	9,000	-	-	-	-	-
Allowance to owner-occupiers in respect of expenditure incurred on construction or refurbishment of certain premises (x).	A deduction of 5 per cent for 10 years in the case of construction expenditure and 10 per cent in the case of construction or refurbishment expenditure incurred by the individual, excluding site costs and net of all State grants payable is granted for a period of three years from 1 August, 1994.					

• See notes following

NOTES ON TABLE IT1

- (a) Such couples may elect for separate assessment in which case the tax otherwise payable by the assessable person on their combined incomes is apportioned between the spouses in accordance with certain rules.
- (b) Where the total income slightly exceeds the amounts shown, marginal relief is given by confining the tax charged to 40 per cent of the excess for 1994-95, 1995-96 and 1996-97. A rate of 52 per cent applied for marginal relief purposes for 1991-92, 48 per cent for 1992-93 and 1993-94;
- (c) The allowance for a widowed person in the first year of widowhood was £4,200 for 1991-92 and 1992-93. The allowance was increased to £4,350 for 1993-94, to £4,700 for 1994-95, to £5,000 in 1995-96 and to £5,300 for 1996-97.
- (d) This allowance applies to widowed persons with dependent children whose spouses die on or after 6 April, 1988 and applies for the three years immediately after the year in which they became bereaved.
- (e) Extended for 1991-92 and subsequent years to cross-frontier workers where their employment is of a kind that, within the State, would qualify for the PAYE allowance. Extended, subject to conditions, for 1994-95 and subsequent years to the children of proprietary directors and the self-employed (including farmers) who are full-time employees in the business of their parents.
- (f) This allowance is granted to employees paying the higher rates of PRSI.
- (g) Where the child is over 16 years of age, the allowance is the amount expended on maintenance if it is the lesser. For the year 1991-92 and subsequent years the income limit of an incapacitated child for the purpose of the allowance is increased from £720 to £2,100.
- (h) Allowable expenses are restricted by reference to one-third of the excess of the cost of the car over the capital limit or, alternatively, by the same proportion as the excess of the cost of the car over the capital limit bears to the cost of the car, if this is more favourable to the taxpayer.
- (i) "Relevant earnings" is defined as non-pensionable earned income. For the years 1996-97 et seq the 15 per cent limit applies to individuals under the age of 55 and a limit of 20 per cent applies to individuals aged 55 or over.
- (j) Relief for interest on personal borrowings is confined to loans taken out for the purchase, repair or improvement of the borrower's sole or main residence. This relief is subject to a percentage limit (90 per cent for 1993-94, 80 per cent for 1989-90 to 1992-93 inclusive and for 1994-95 to 1996 - 97 inclusive) of the lesser of
- (a) the amount of interest actually paid and
 - (b) (i) £5,000 (£4,000 for 1992-93 and earlier years) for a married couple,
(ii) £3,600 (£2,900 for 1992-93 and earlier years) for a widowed person, or
(iii) £2,500 (£2,000 for 1992-93 and earlier years) for other individuals.

For 1993-94 the percentage restriction does not apply for the first three years of assessment for which relief falls to be given to a taxpayer in respect of a qualifying loan or loans. Also for 1993-94 the amount of interest, calculated as above, for which relief may be obtained is reduced by £100 in the case of single / widowed persons and by £200 in the case of a married couple.

For 1994-95 and subsequent years the percentage restriction and the de minimis limits do not apply for the first five years of assessment.

For 1994-95 onwards the relief will be restricted to the standard rate of tax on a phased basis. Thus, for 1996-97 relief was given on one quarter of a taxpayer's allowable interest at his / her marginal rate with three quarters relieved at the standard rate.

The effect of the above restrictions is reflected in the maximum relief amounts shown in the Table for 1991-92 et seq.

- (k) To qualify for the relief the individual must be a full-time director or employee of the company and must not,

except in certain limited circumstances, have recovered capital from the company. No relief is granted on interest on a loan applied in acquiring shares issued on or after 20 April, 1990 if a business expansion scheme relief claim is made in respect of those shares. The interest deduction in arriving at total income is in addition to the deduction allowed for home purchase or improvement etc. The foregoing relief is abolished for loans applied on or after 29 January, 1992, if at the time the loan is applied, the company is a quoted company. For loans applied prior to that date, the relief is phased out as follows:

- (i) in the case of a loan applied prior to 6 April, 1989, if the company is a quoted company at 6 April, 1992, for 1992-93 only 70 per cent of the interest which would otherwise qualify for the relief is relieved, for 1993-94 the percentage is 40 per cent and for 1994-95 no relief is granted.
- (ii) in the case of a loan applied in the year 6 April, 1989 to 5 April, 1990 if the company is a quoted company on 6 April, 1993, for 1993-94 only 70 per cent of the interest which would otherwise qualify for relief is relieved, for 1994-95 the percentage is 40 per cent and for 1995-96 no relief is granted, and
- (iii) in the case of a loan applied on or after 6 April, 1990, if the company is a quoted company at 6 April, 1994 for 1994-95 only 70 per cent of the interest which would otherwise qualify for relief is relieved, for 1995-96 the percentage is 40 per cent and for 1996-97 no relief is granted.

In the case of a company becoming a quoted company later than the relevant one of the foregoing dates for the second tax year in which the company became quoted only 70 per cent of the interest which would otherwise qualify for the relief is relieved, for the next tax year the percentage is 40 per cent and for subsequent tax years no relief is granted.

- (l) With effect from 1989-90 the amount of the premiums allowable was limited to 80 per cent of the amount formerly allowable and this was further reduced to 50 per cent for 1990-91 and 25 per cent for 1991-92. This relief was abolished with effect from 6 April, 1992.
- (m) Relief is based on the amount of premiums paid in the year preceding this year of assessment.
- (n) Alternatively, total expenses incurred in excess of £200 by the taxpayer on himself or herself and dependents as a group, may be claimed.
- (o) This relief applies to persons aged 55 years or over for 1990-91 to 1994-95 and to all tenants for 1995-96 et seq.
- (p) This relief applies to a payment made to an Irish university and to other specified educational establishments to enable it to undertake research in, or engage in the teaching of, certain approved subjects.
- (q) The value of shares appropriated to a qualifying employee is, subject to a maximum limit, exempt from income tax at the time of the appropriation. Any subsequent disposals of the shares may attract tax which will be ascertained by reference to a tapering scale linking the value of the shares for tax purposes with the length of time the shares were retained by the employee. Shares in excess of a value of £2,000 may be appropriated to an individual in the year 1992-93 if in the year 1991-92 no shares, or shares to the value of less than £2,000 were appropriated to him. In those circumstances, additional shares, equal in value to the difference between £2,000 and the value of the shares, if any, appropriated to the individual in 1991-92, may be appropriated to him in 1992-93. Any such additional shares will be deemed to have been appropriated to the individual on 5 April, 1992 (i.e. in the tax year 1991-92). This transitional relief does not apply in 1993-94 et seq.
- (r) Subject to conditions, relief from income tax is available by way of a deduction from total income to individuals who invest long-term risk capital in ordinary shares of unquoted companies resident solely in Ireland and which are engaged in the State in certain manufacturing and / or service industries, certain research and development activities and trading activities on an exchange facility established in the Custom House Docks Area. Where the investment is made through an investment fund designated by the Revenue Commissioners for the purposes of the relief the minimum limit of £200 does not apply. For 1991-92 and 1992-93 a lifetime cap of £75,000 applied to the amount in respect of which an individual could claim relief. This cap was abolished for 1993-94 et seq.
- (s) To qualify for this relief donations must be made to bodies approved by the Minister for Finance for the purpose of assisting such bodies to promote the advancement in the State of certain approved subjects connected with the arts.

- (t) This exemption is, subject to certain conditions, available to an individual aged 55 years or over or an individual who is permanently incapacitated by mental or physical infirmity from carrying on a trade of farming.
- (u) The gift must be accepted by the Minister and be for use for any purposes for or towards the cost of which Exchequer funds are provided.
- (v) The company issuing the shares must be one whose business consists wholly or mainly of the carrying on in the State of one or more trades or a holding company for such companies. The shares must be new ordinary shares issued at full market value which are fully paid up and not subject to any special restriction. The £750 (£3,000 for 1993-94 to 1995-96 and £5,000 for 1996-97 et seq.) does not have to be invested all at once and may be spread over a number of years of assessment. The shares must be held by the individual for a minimum period of 5 years. A disposal of the shares within that period will result in a withdrawal of the relief (100 per cent if disposed of within 4 years and 75 per cent if disposed of after 4 years). The relief was extended to part-time employees and part-time directors for 1996-97 et seq.
- (w) Relief is provided by way of exclusion from the charge to income tax of an amount equal to 50 per cent, subject, generally, to a limit of £7,000 per individual per annum of all dividends received by individual taxpayers which carry the reduced level of tax credit associated with the 10 per cent rate of corporation tax. The balance of a taxpayer's dividend income remains liable to income tax at his or her marginal rate subject, however, to the additional relief which is available by virtue of the fact that the tax credit attaching to the full amount of the dividends will be offset against the reduced amount chargeable to tax. Where the dividends are received directly from a manufacturing company which has a profit sharing scheme approved by the Revenue Commissioners, the maximum relief is increased to £9,000. In the case of qualifying dividends received from other companies, the maximum relief remains at £7,000 and, in no case, can an individual (who receives qualifying dividends from both types of company) obtain, for a year of assessment, relief of more than £9,000. The relief was abolished in relation to qualifying dividends paid on or after 29 January, 1992.
- (x) Relief is available to owner-occupiers in respect of a dwelling newly-constructed or refurbished in certain designated areas in Dublin, Cork, Limerick, Waterford and Galway. The relief also applies in designated areas in other cities and towns with effect from the date that such areas are designated by the Minister for Finance. The individual who incurs the expenditure on construction or refurbishment must be the first owner and the first occupier of the dwelling after the expenditure has been incurred. The allowance may be claimed in each of the first ten years of the life of the dwelling following construction or refurbishment provided that the dwelling is the sole or main residence of the individual.

Table IT2

Exchequer receipt and net receipt

	<i>Exchequer receipt (Income tax and income levy)</i> £	<i>Net receipt (Income tax and income levy)</i> £
1991	3,226,611,000	3,220,016,209
1992	3,412,975,000	3,414,183,807
1993	3,791,079,000	3,803,041,118
1994	4,112,505,000	4,098,452,199
1995	4,135,186,000	4,128,720,059
1996	4,563,390,000	4,579,358,194

Exchequer Receipts and Net Receipts

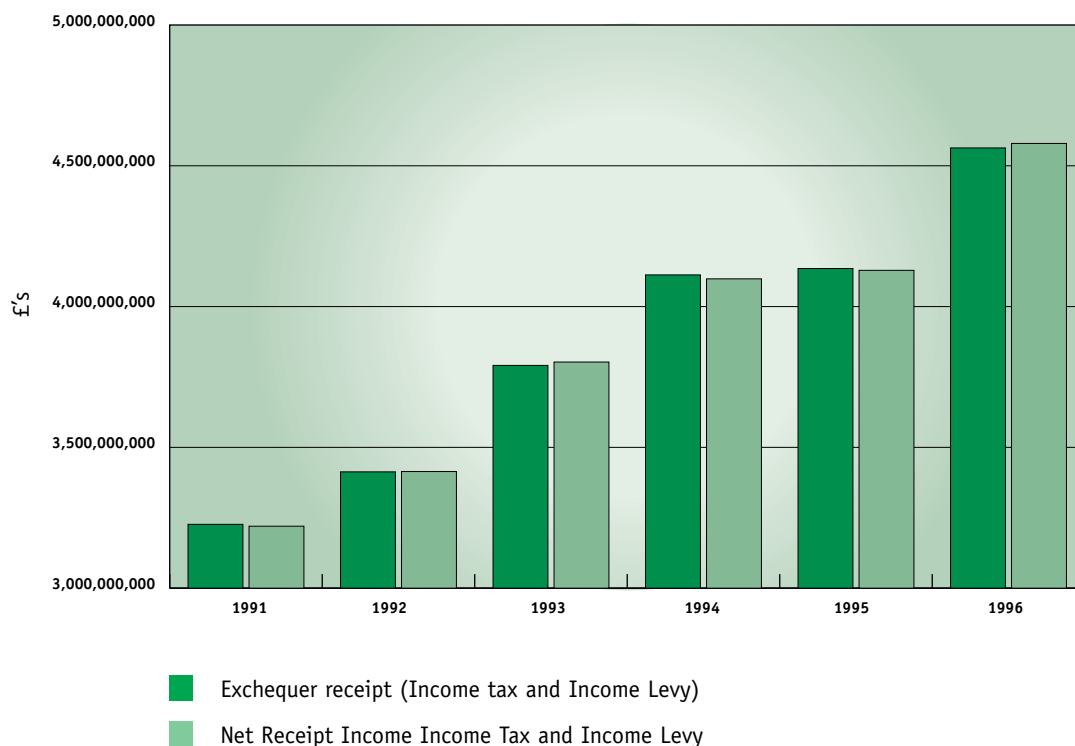


Table IT3

Pay As You Earn: Gross Receipts and Net Receipts

	<i>Gross receipts</i> <i>(Income tax and income levy)</i> £	<i>Net receipts</i> <i>(Income tax and income levy)</i> £
1991	2,773,528,029	2,670,076,619
1992	2,890,517,446	2,786,632,929
1993	3,143,315,234	3,030,291,021
1994	3,388,977,418	3,271,211,030
1995	3,632,145,531	3,514,687,290
1996	4,022,703,597	3,894,436,977

Pay As You Earn: Gross Receipts and Net Receipts

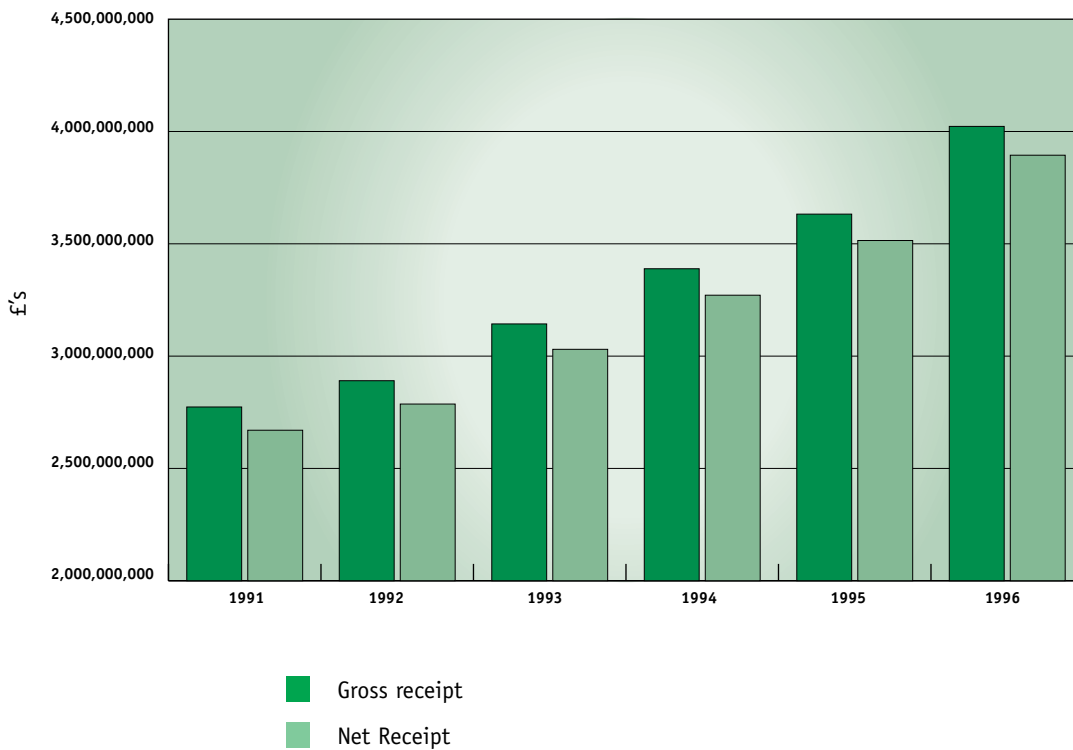


Table IT4

Numbers of employers and employees.

<i>Year</i>	<i>Number of employers on register</i>	<i>Number of employees records returned by employer</i>
1990 - 91	114,471	1,498,094
1991 - 92	119,471	1,570,910
1992 - 93	124,655	1,617,896
1993 - 94	131,085	1,676,109
1994 - 95	137,447	1,772,245
1995 - 96	142,861	1,913,740

Where an employee is engaged in more than one employment during the tax year, and tax is deducted from his remuneration in each employment, separate employee records are required for each employment. Accordingly, the total number of employees liable to tax under Pay As You Earn is smaller than the aggregate number of employee records returned by employers.

Number of Employers and Employees



Income Tax: Schedule E

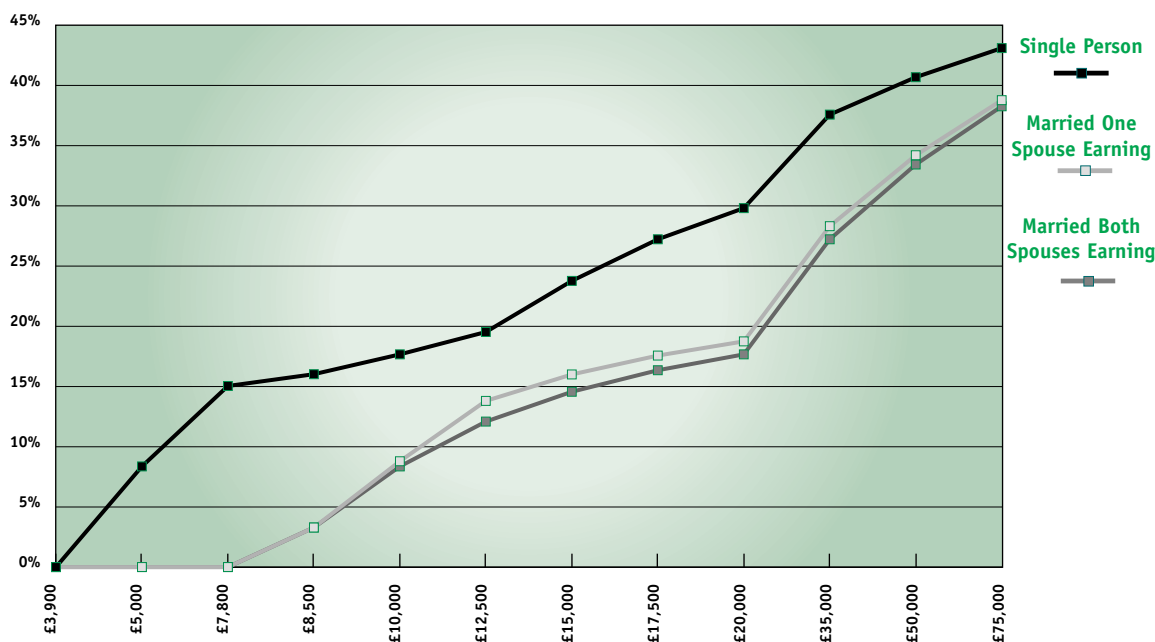
The following table illustrates the graduation of tax for certain incomes and taxpayers.

TABLE IT5

Amount and effective rates of tax on specimen incomes, 1996 - 97.

Actual total income	<i>Single persons or married couples who elect for separate assessment</i>		<i>Married couples who elect for joint assessment</i>			
	<i>Amount of tax</i>	<i>Effective Rate</i>	<i>One spouse working</i>	<i>Effective Rate</i>	<i>Both spouses working</i>	<i>Effective Rate</i>
£3,900	£0	0.00%	£0	0.00%	£0	0.00%
£5,000	£419	8.37%	£0	0.00%	£0	0.00%
£7,800	£1,175	15.06%	£0	0.00%	£0	0.00%
£8,500	£1,364	16.04%	£280	3.29%	£280	3.29%
£10,000	£1,769	17.69%	£880	8.80%	£837	8.37%
£12,500	£2,444	19.55%	£1,728	13.82%	£1,512	12.10%
£15,000	£3,570	23.80%	£2,403	16.02%	£2,187	14.58%
£17,500	£4,770	27.26%	£3,078	17.59%	£2,862	16.35%
£20,000	£5,970	29.85%	£3,753	18.77%	£3,537	17.69%
£35,000	£13,170	37.63%	£9,924	28.35%	£9,540	27.26%
£50,000	£20,370	40.74%	£17,124	34.25%	£16,740	33.48%
£75,000	£32,370	43.16%	£29,124	38.83%	£28,740	38.32%

Effective rates of tax are computed by reference to personal allowances for persons aged under 65 years, which for 1996-97 include the special individual PAYE allowance of £800. It also takes into account the exempt income limit of £3,900 for single persons and £7,800 for married couples (one spouse working).



COST OF ALLOWANCES AND RELIEFS 1993-94 AND 1994-95

The following table IT 6 shows the estimated cost in terms of revenue forgone of the personal allowances and the main reliefs and deductions allowable under the income tax system. A number of reliefs which apply both to individuals and companies is also included and the cost shown in relation to these reliefs covers income tax and corporation tax.

The allowances and reliefs listed in the table serve varying purposes. Many are essentially structural reliefs through which individual tax liabilities are adjusted to reflect relative taxable capacity. The main personal allowances are a good example of this since they may be regarded as part of the progressive income tax structure representing a band of income chargeable at a zero rate. Others, such as relief for interest paid in full or investment in corporate trades, are tax-based incentives in favour of specific groups or activities which are designed to promote certain aspects of public policy.

In computing taxable profits, account needs to be taken in some way of the depreciation of capital assets incurred in earning those profits. To this extent, the figures in the table of the "costs" of capital allowances should not be regarded as measuring a "loss of tax revenue" on profits. To compute such "loss", regard would have to be had to the excess of the amount of the capital allowances at current rates over the amount of the normal allowances.

The figures shown for the basic personal allowances (married, single and widowed) are the costs of these allowances as if the exemption limits did not apply. They do not include individuals who are not on Revenue records because their incomes are below the income tax thresholds. The cost figures for the exemption limits are based on the excess of the exemption limits over the basic personal allowances.

The figures of cost are for 1993-94 and 1994-95 except where otherwise indicated in the table and all figures are based on tax due in respect of assessments **for** each year and not on tax receipts **within** that year.

The figure against each allowance represents the additional tax which would become payable if the allowance were withdrawn assuming no consequent change in the behaviour of taxpayers (for example, in relation to the reliefs for savings), or the amounts of payments (for example, interest payable on certain savings schemes might need adjustment to take account of the new tax liability).

In the calculations, each allowance has been dealt with separately and on the assumption that the rest of the tax system remained unchanged. It would be therefore inaccurate to calculate the effect of withdrawing **all** the reliefs and allowances by simply totalling the figures. For example, the costs shown for capital allowances and stock relief are also calculated on the basis of separate withdrawal of these reliefs. Their combined cost would be greater than the sum of the separate costs because allowances are not always fully set off against available profits. For instance, a person with £1,000 gross trading profits, £1,000 capital allowances and £1,000 stock relief would pay no tax if **either** of the reliefs were withdrawn but would pay tax on £1,000 profits if **both** reliefs were withdrawn. In this case, the cost of each relief separately is nil but the combined cost is tax on £1,000. Basic data is not available to enable an estimate of the combined cost of these reliefs to be made.

Finally, the estimates shown in many cases are tentative and are subject to revision in the light of later information. Some of the cost figures included in the table for 1993-94 reflect revisions to figures previously published in the 1995 Report.

INCOME TAX AND CORPORATION TAX

TABLE IT6

Cost of allowances and reliefs 1993-94 and 1994-95

	Tax Relief Provision			(1) Estimated cost for	
				1993-94	1994-95
	Income Tax			£m	£m
Exemption limits:-					
General exemption(2)	39.2	26.2
Child Addition (2)	26.8	30.3
Age exemption(2)	30.3	25.1
Married person's allowance(3)	761.0	843.5
Single person's allowance(3)	411.3	458.5
Widowed person's allowance(3)	54.1	58.7
Additional allowance to widowed person in year of bereavement				1.5	1.6
Additional bereavement allowance to widowed parent			...	0.7	0.9
Additional personal allowance for one parent family			...	16.7	18.8
Additional allowance for incapacitated child	1.9	1.9
Employee (PAYE) allowance	218.7	235.7
Dependent relative allowance	1.1	1.1
PRSI allowance	58.0	62.5
Person taking care of incapacitated taxpayer	0.2	0.2
Age allowance	6.0	5.8
Blind person's allowance	0.17	0.17
Relief in respect of medical insurance premiums	63.4	69.3
Health expenses relief		9.3	14.2
Contributions under permanent health benefit schemes, after deduction of tax on benefits received			...	2.1	2.2
Employees' contributions to approved superannuation schemes		58.0*+	87.0*+
Employers' contributions to approved superannuation schemes		142.0*+	160.0*+
Exemption of net income of approved superannuation funds (contributions plus investment income less outgoings)(4)			...	245.2*+	344.0*+

• See notes following

TABLE IT6 (continued)

Cost of allowances and reliefs 1993-94 and 1994-95

<i>Tax Relief Provision</i>	<i>(1) Estimated cost for 1993-94 1994-95</i>	
<u>Income Tax - continued</u>	<u>£m</u>	<u>£m</u>
Retirement annuity premiums by self-employed	42.6	51.6
Interest paid:		
Loans relating to principal private residence	total}	163.8
Other (5)	216.1}	6.5
Rent paid in private tenancies	1.2	1.1
Expenses allowable to employees under Schedule E	29.5	35.0
Exemption of certain earnings of writers, composers and artists	not available	5.1
Dispositions (including maintenance payments made to separated spouses)	40.8	46.0
Exemption of interest on savings certificates, national instalment-savings and index linked savings bonds	30.6+	20.9+
Exemption of income of charities, colleges, hospitals, schools, friendly societies, etc. (6)	25.3	27.8
Exemption of Irish government securities where owner not ordinarily resident in Ireland (4)	85.8*+	96.1*+
Exemption of statutory redundancy payments	9.7+	8.9+
Top slicing relief - reduced tax rate for payments in excess of exemption amounts made as compensation for loss of office	1.1*	0.6*
Exemption from tax of certain social welfare payments:		
Child benefit	58.9*	66.5*
Unemployment benefit	39.8*	-
Maternity allowance	3.4*	3.7*
Exemption of pensions, benefits or gratuities payable to veterans of the War of Independence, their widows or dependants	0.15	0.13
Relief under profit sharing schemes	4.1	4.1
Exemption under approved share option schemes	4.6	5.9
Investment in corporate trades (BES)	12.1	25.1

• See notes following

TABLE IT6 (continued)

Cost of allowances and reliefs 1993-94 and 1994-95

Tax Relief Provision	(1) Estimated cost for	
	1993-94	1994-95
	£m	£m
Income Tax (continued)		
Investment in seed capital	0.2	0.7
Stock Relief	3.6*+	1.1*+
Income Tax and/or Corporation Tax(7)		
Capital allowances:		
Urban Renewal	19.7*+	46.0*+
Rented residential accommodation	17.6*+	21.5*+
Other	818.2	819.7
Manufacturing relief reduced corporation tax rate of 10 per cent(8)	1,078.9*	1,256.1*
"Section 84" loans(9)	43.0*+	33.0*+
Double taxation relief	90.9	76.1
Investment in films	19.9*	38.3*
Group relief	130.0	139.0

NOTES ON TABLE

- (1) Figures accompanied by an asterisk * are particularly tentative and subject to a considerable margin of error. In some cases the figures refer to the corresponding calendar years. Where this occurs it is indicated by +.
- (2) The cost figures for the exemption limits are based on the excess of the exemption limits over the basic personal allowances. They include the cost of marginal relief for taxpayers whose incomes are not greatly in excess of the exemption limits.
- (3) The figures shown for the basic personal allowances (married, single and widowed) are the costs of these allowances as if the exemption limits did not apply. They do not include individuals who are not on Revenue records because their incomes are below the income tax thresholds.
- (4) In the absence of other information, tax has been assumed at the standard rate (27%) even though a different rate might be appropriate in many cases.
- (5) "Other" relates to borrowings for purposes such as acquiring an interest in a company or partnership or to pay death duties. A separate estimate for this item is not available in respect of earlier years.
- (6) The cost of exempting the income of charities, colleges, hospitals, schools, friendly societies, etc. from income tax includes the sums repaid in respect of tax credits and income tax deducted at source (certain dividends, other investment income and payments received under covenant). It also includes the cost of exempting certain bodies from the deduction of tax on income arising from government securities. Information is not available about other income received gross.
- (7) Except where otherwise indicated, the costs included for corporation tax are by reference to accounting periods which ended in the years to 31 March, 1994 and 31 March, 1995.
- (8) The cost does not include any notional cost associated with IFSC companies. The International Financial Services activity in Ireland represents new business which has developed as a result of, among other things, the concessionary tax rates. This means that as the cost of the concessionary rate is not just the difference between the concessionary tax rate and the full tax rate, it is therefore not quantifiable.
- (9) This figure includes preference share financing which is a minor element in the total.

RELIEFS IN RESPECT OF WHICH COSTS ARE NOT QUANTIFIABLE OR ARE NEGLIGIBLE OR ARE NOT IDENTIFIABLE WITHIN TOTAL AGGREGATES.

Certain payments made by a person carrying on a trade or profession to an Irish university or other qualifying educational establishment;

Relief for donations made to certain bodies engaged in the promotion of the arts;

Exemption in respect of certain income derived from the leasing of farm land;

Expenditure on significant buildings;

Expenditure on certain buildings in designated inner city area;

Relief for new shares purchased on issue by employees;

Relief for donations made to "Cospoir" - The National Sports Council;

Relief for investment in research and development;

Exemption in respect of stallion stud fees;

Exemption of profits arising from commercially managed woodlands;

Relief from averaging of farm profits;

Exemption for income arising from payments in respect of personal injuries;

Exemption of certain payments made by Haemophilia HIV Trust;

Exemption in respect of income arising from certain patents;

Exemption in respect of payments made under the Enterprise Allowance Scheme;

Exemption of income from foreign trusts;

Exemption of lump-sum retirement payments;

Relief for allowable motor expenses;

Tapering relief allowable for taxation of car benefits-in-kind;

Relief for gifts to The Enterprise Trust Ltd.;

Reduced tax rate of 10% for authorised unit trust schemes;

Reduced tax rate of 10% for "special portfolio investment accounts";

Exemption of certain grants made by Údarás na Gaeltachta;

Relief for donations made by companies to First Step Ltd.;

Reliefs for activities related to the Customs House Docks Area and Shannon Airport Customs-Free zone;

Relief for investment income reserved for policy holders in life assurance companies;

Allowances for double-rent, owner-occupier and expenditure on historic buildings in Urban Renewal areas *;

Relief for various business-related expenses such as staff recruitment, rent, legal fees, and other general expenses;

Exemption in certain circumstances on quoted bearer Eurobonds;

Exemption of payments made as compensation for loss of office.

* See estimated cost included for capital allowances under the heading "Income Tax and/or Corporation Tax" in TABLE IT6 - Cost of allowances and reliefs 1993-94 and 1994-95

Income Distribution Statistics

- Table IDS1. Income Tax 1994-95. Distribution of -
(i) number of incomes
(ii) gross income charged and
(iii) tax, by range of gross income
- Table IDS2. Income Tax 1994-95. Distribution of -
(i) number of incomes
(ii) gross income charged and
(iii) tax, by range of gross income of Self-Employed including Proprietary Directors
- Table IDS3. Income Tax 1994-95. Distribution of -
(i) number of incomes
(ii) gross income charged and
(iii) tax, by range of gross income for mainly earned incomes assessed under Schedule D
- Table IDS4. Income Tax 1994-95. Distribution of -
(i) number of incomes
(ii) gross income charged and
(iii) tax, by range of gross income for mainly unearned incomes assessed under Schedule D
- Table IDS 5. Income Tax 1994-95. Distribution of -
(i) number of incomes
(ii) gross income charged and
(iii) tax, by range of gross income for mainly PAYE incomes assessed under Schedule E
- Table IDS6. Income Tax 1994-95. Distribution of -
(i) number of incomes
(ii) gross income charged and
(iii) tax, by range of gross income of Proprietary Directors
- Table IDS7. Income Tax 1994-95. Distribution of -
(i) number of incomes
(ii) "total" income charged and
(iii) tax, by range of "total" income
- Table IDS8. Income Tax 1994-95. Distribution of -
(i) number of incomes
(ii) "total" income charged and
(iii) tax, by range of "total" income of Self- Employed including Proprietary Directors
- Table IDS9. Income Tax 1994-95. Distribution of -
(i) number of incomes
(ii) "total" income charged and
(iii) tax, by range of "total" income for mainly earned incomes assessed under Schedule D
- Table IDS10. Income Tax 1994-95. Distribution of -
(i) number of incomes
(ii) "total" income charged and
(iii) tax, by range of "total" income for mainly unearned incomes assessed under Schedule D
- Table IDS11. Income Tax 1994-95. Distribution of -
(i) number of incomes
(ii) "total" income charged and
(iii) tax, by range of "total" income for mainly PAYE incomes assessed under Schedule E

- Table IDS12. Income Tax 1994-95. Distribution of -
 - (i) number of incomes
 - (ii) "total" income charged and
 - (iii) tax, by range of "total" income of Proprietary Directors
- Table IDS13. Income Tax 1994-95. Interest paid on home loans -
 - (i) deductions from income and
 - (ii) relief allowed at the standard rate (in terms of tax reductions) by range of total income
- Table IDS14. Income Tax 1994-95. Deductions for - Medical Insurance by range of "total" income
- Table IDS15. Income Tax 1994-95. Distribution of -
 - (i) number of taxable incomes
 - (ii) total taxable income and
 - (iii) tax, by range of taxable income
- Table IDS16. Income Tax 1994-95. Distribution of -
 - (i) number of taxable incomes
 - (ii) total taxable income and
 - (iii) tax, by tax band
- Table IDS17. Income Tax computation for 1994-95 and 1993-94.

The information on personal incomes which is given in Tables IDS 1 to 17 has been collected in the course of the administration of income tax for the income tax year 1994-95.

The tables in this Report are similar to the tables in the 1995 Report.

Tables IDS 6 and 12 contain estimated income distributions of proprietary directors of incorporated family businesses, estimated by reference to the level of end-of-year returns received for 1994-95 up to 7 April, 1997. Proprietary directors, while formally taxed under the PAYE system, are akin to the self-employed and should be taken into account when analysing the income distribution of the self-employed sector generally. This approach is reflected in the compilation of tables IDS 2 and 8.

The tables exclude income which is not liable for tax. This income consists mainly of such items as social welfare unemployment and disability benefits, which were not liable to tax in the year in question, and statutory redundancy payments. Income from self-employment is included to the extent that it was assessed to income tax for 1994-95. A married couple is counted as one unit except where each spouse is separately assessed or is assessed as a single person in which circumstances the couple is counted as two individuals. Income related to part only of a year, for example, where there has been a change of employment during the year, is not grossed up to the corresponding annual amount.

The tables relate to income assessed in respect of the tax year 1994-95 by reference to tax returns which were processed up to 7 April, 1997. The income taken for the purposes of the tables is in general that of the year 1994-95.

The information relating to Schedule D assessments is based on assessed Self-Assessment Returns for 1994-95, representing some 90 per cent of the expected total.

The information relating to employees from whose income tax was deducted under Pay As You Earn is based on completed end-of-year returns from employers of which up to 98 per cent were processed at the relevant time.

Employees whose income is not high enough to bring them within the ambit of Pay As You Earn are excluded. The employees in question are those in receipt of remuneration at a rate not exceeding £6 a week (£26 a month) in the case of full time employees or £1 a week (or £4.50 a month) where the employee has other employment.

The information in the tables covers slightly under 932,500 individuals effectively liable to income tax for 1994-95 as compared with a total of just over 1,254,500 individuals included in Table IDS 1. The difference between the

two figures is accounted for by individuals who were found to be not liable to tax because of the operation of the personal allowances or exemption limits.

The following are the definitions adopted for use in connection with the compilation of the statistics set out in the tables.

Gross Income is the income brought under the review of the department before adjustments are made in respect of capital allowances, interest paid, losses, allowable expenses, retirement annuities etc. but after deduction of superannuation contributions by employees. It includes certain income belonging to individuals whose **total** income is below the exemption limits.

"*Total*" income is the total income of taxpayers from all sources as estimated in accordance with the provisions of the Income Tax Acts. It is net of such items as capital allowances, allowable interest which is not subject to relief at the standard rate, losses, allowable expenses, retirement annuities and superannuation contributions. For the purposes of the exemption limits, interest allowable for tax purposes, is a deduction in computing total income.

Declared interest income received by individuals and any income such as distributions (i.e. dividends plus tax credits) received is included. Benefits-in-kind are also included to the extent that they are chargeable to income tax.

Taxable Income is that part of income on which tax is actually calculated. It is thus the total income of taxpayers less personal reliefs and other deductions but excluding reliefs at the standard rate (which are given by way of a reduction of tax chargeable).

Figures of deductions and allowances used in compiling the statistics are of amounts allowed and not of amounts claimed. For example, if a taxpayer has deductions and allowances totalling £6,500 and has income of £6,000, the statistics include an amount allowed of £6,000.

Some other features of the tables are:

- except for Tables IDS 15 and 16, the information included is not confined solely to those who are effectively liable to tax;
- exempt income is included in the figure for total income in arriving at the average effective rate of tax;
- only the declared interest income of individuals, and the corresponding tax charge, is included; consequently, the bulk of interest from which deposit interest retention tax was deducted is not included;
- particulars of assessments raised during the year in respect of previous years are not included;
- amounts of declared income arising under Schedule C are included with Schedule D income and cannot be separately identified.

Table IDS 13 - interest paid on home loans

Section 6 of the Finance Act, 1994 provided for a phased restriction to the standard rate of income tax for interest relief on home loans to take full effect over 4 years. Table IDS 13 has been restructured to reflect the first phase of that measure as it applied to the year 1994-95. For 1994-95, three-quarters of allowable interest continued to be allowed as a deduction from gross income at the marginal rate of tax and the balance was restricted to relief at the standard rate of tax and given by way of a reduction of tax. The full amount of interest is allowed as a deduction from gross income in arriving at total income for the purposes of determining whether an individual is either exempt from tax by virtue of the exemption limits or qualifies for the associated marginal relief. Table IDS 13 provides a breakdown by range of total income and by marital status of the amounts of interest relief allowed for 1994-95 both as deductions from income and as reductions in tax.

Income Tax

Table IDS1

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income

Range of gross income		Single males			Single females			Married couples - both earning			Married couples - one earning		
From	To	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
£	£	of cases	£	£	of cases	£	£	of cases	£	£	of cases	£	£
-	1,000	31,422	15,754,096	22,758	28,979	14,781,314	7,770	1,339	407,134	29,913	8,177	2,845,517	109,369
1,000	2,000	28,695	42,948,517	26,425	24,703	36,629,904	6,516	1,061	1,620,673	299	5,985	9,040,113	8,890
2,000	3,000	27,020	67,383,112	26,643	20,842	51,869,901	19,424	1,510	3,812,676	1,513	5,540	13,842,113	12,779
3,000	4,000	28,763	100,443,214	733,509	20,089	70,114,204	461,550	1,348	4,699,682	15,291	6,040	21,203,276	22,640
4,000	5,000	24,702	110,278,117	6,199,214	18,848	84,557,139	4,320,968	1,504	6,800,088	32,650	7,335	33,163,380	100,715
5,000	6,000	20,541	112,783,125	10,808,326	18,101	99,611,599	8,275,864	1,824	10,059,065	69,230	9,559	52,906,084	244,740
6,000	7,000	19,411	126,063,899	15,424,149	18,466	120,015,299	13,244,027	2,344	15,305,918	78,931	13,576	88,715,663	413,862
7,000	8,000	18,359	137,636,483	19,497,612	17,775	133,311,196	17,641,020	2,843	21,360,702	187,468	18,003	135,345,769	1,030,841
8,000	9,000	18,185	154,649,266	24,065,743	17,746	150,942,985	22,385,271	3,451	29,365,405	702,181	16,498	140,128,610	2,914,745
9,000	10,000	16,789	159,589,764	26,837,983	16,905	160,730,270	25,841,729	3,666	34,829,623	1,473,787	14,184	134,794,083	5,839,007
10,000	12,500	42,260	473,172,373	87,188,712	39,475	441,745,369	78,260,251	10,058	113,493,375	9,040,434	35,308	396,867,313	34,113,314
12,500	15,000	28,703	392,845,656	86,340,435	24,094	329,640,947	70,068,034	11,594	159,960,162	18,755,210	29,937	411,019,203	52,403,998
15,000	17,500	21,135	341,748,787	86,320,070	17,072	276,460,981	68,408,987	12,929	210,407,593	29,565,256	27,376	443,965,880	68,903,632
17,500	20,000	13,635	254,274,574	70,390,283	12,411	231,772,150	63,085,054	13,877	260,508,472	40,698,889	25,299	472,556,089	82,015,987
20,000	25,000	15,438	343,089,193	103,604,884	13,375	295,876,114	88,123,111	29,397	661,069,896	114,416,011	39,791	890,824,372	171,185,311
25,000	30,000	6,624	179,993,453	58,209,573	4,556	123,042,872	40,013,007	25,128	687,542,405	140,781,743	24,449	666,106,475	146,934,278
30,000	35,000	2,868	92,455,762	31,159,068	1,671	53,528,826	18,494,367	17,860	577,432,213	138,259,296	13,021	420,367,408	104,225,101
35,000	40,000	1,421	53,047,999	17,893,442	551	20,520,120	7,258,532	12,425	464,332,083	123,556,796	7,563	282,573,169	75,801,973
40,000	50,000	1,164	51,446,171	17,392,257	422	18,611,419	6,650,744	14,458	641,503,150	187,507,994	7,887	350,187,993	99,227,587
Over	50,000	1,179	103,835,703	36,114,398	337	27,993,803	10,557,394	11,342	839,343,413	272,124,182	10,709	965,747,861	305,531,326
Totals		368,314	3,313,439,264	698,255,482	316,418	2,741,756,412	543,123,619	179,958	4,743,853,728	1,077,297,074	326,167	5,932,200,371	1,151,040,094

INCOME TAX 1994 - 1995
TABLE IDS1- continued

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income.

Range of gross income	Widowers			Widows			Totals				
	From £	To £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £
-	1,000		454	163,297	6,860	596	210,306	7,029	70,967	34,161,664	183,700
1,000	2,000		353	533,657	235	568	883,876	423	61,365	91,656,740	42,787
2,000	3,000		402	1,009,226	1,479	942	2,418,294	627	56,256	140,335,322	62,465
3,000	4,000		902	3,267,416	3,961	4,358	15,854,328	37,959	61,500	215,582,120	1,274,910
4,000	5,000		1,887	8,492,764	172,921	7,111	31,848,689	982,956	61,387	275,140,177	11,809,423
5,000	6,000		1,990	10,924,229	678,761	5,761	31,635,328	2,087,247	57,776	317,919,430	22,164,169
6,000	7,000		1,130	7,324,636	655,346	5,273	34,200,798	3,145,279	60,200	391,626,213	32,961,594
7,000	8,000		967	7,227,726	796,868	3,933	29,435,749	3,232,783	61,880	464,317,625	42,386,591
8,000	9,000		854	7,278,573	927,288	3,737	31,596,085	3,974,736	60,471	513,960,924	54,969,964
9,000	10,000		840	7,968,906	1,102,898	2,515	23,785,905	3,233,409	54,899	521,698,551	64,328,812
10,000	12,500		1,593	17,833,043	2,741,880	4,466	49,921,756	7,550,473	133,160	1,493,033,229	218,895,065
12,500	15,000		1,310	17,942,959	3,223,982	2,709	36,968,424	6,582,665	98,347	1,348,377,351	237,374,322
15,000	17,500		887	14,320,054	3,078,424	1,689	27,315,282	5,816,309	81,088	1,314,218,577	262,092,678
17,500	20,000		626	11,744,532	2,805,076	1,110	20,711,876	4,872,548	66,888	1,251,567,693	263,867,836
20,000	25,000		748	16,655,770	4,375,822	1,223	27,199,440	7,258,009	99,972	2,234,714,785	488,963,148
25,000	30,000		437	11,882,623	3,475,210	697	19,002,994	5,513,945	61,891	1,687,570,822	394,927,755
30,000	35,000		277	8,904,803	2,773,590	348	11,195,184	3,378,749	36,045	1,163,884,196	298,290,170
35,000	40,000		129	4,793,657	1,607,428	189	7,019,022	2,237,204	22,278	832,286,050	228,355,375
40,000	50,000		127	5,647,940	1,893,438	156	6,890,901	2,234,924	24,214	1,074,287,574	314,906,943
Over	50,000		154	13,550,536	5,030,727	196	17,895,774	6,324,253	23,917	1,968,367,090	635,682,280
Totals			16,067	177,466,347	35,352,195	47,577	425,990,011	68,471,523	1,254,501	17,334,706,133	3,573,539,987

INCOME TAX 1994-95

TABLE IDS2

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income of self-employed including proprietary directors.*

Range of gross income	Number of cases								Totals	Income £	Tax £
	From £	To £	Single males	Single females	Married couples both earning	Married couples one earning	Widowers	Widows			
-	5,000	19,198	19,198	6,091	1,318	9,458	988	2,065	39,118	101,670,786	1,639,005
5,000	10,000	14,675	14,675	3,534	3,861	19,630	1,035	2,483	45,218	340,380,903	20,682,802
10,000	15,000	7,400	7,400	1,660	5,034	18,069	659	1,498	34,320	421,726,259	45,238,574
15,000	20,000	3,307	3,307	723	4,368	11,777	353	744	21,272	368,375,523	56,678,922
20,000	25,000	1,575	1,575	376	3,890	8,269	205	376	14,691	328,431,805	58,654,443
25,000	30,000	956	956	231	2,911	5,457	119	227	9,901	270,765,755	54,394,489
30,000	35,000	515	515	137	2,055	3,611	83	150	6,551	211,907,400	47,464,188
35,000	40,000	362	362	78	1,521	2,436	52	88	4,537	169,764,056	41,076,610
40,000	50,000	472	472	112	1,994	3,277	62	105	6,022	268,261,939	70,102,115
Over	50,000	736	736	157	4,343	6,935	107	166	12,444	1,215,751,925	376,551,938
Totals		49,196	49,196	13,099	31,295	88,919	3,663	7,902	194,074	3,697,036,351	772,483,086

* The totals on this table do not coincide with the aggregate totals of Tables IDS3, 4 and 6 because some proprietary directors, whose main source of income is from Schedule D sources, are included in more than one of these tables.

INCOME TAX 1994-95

TABLE IDS3

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly earned income assessed under Schedule D.

Range of gross income	Number of cases							Totals	Income £	Tax £
	From £	To £	Single males	Single females	Married couples both earning	Married couples one earning	Widowers			
-										
1,000	1,000	3,022	950	210	3,173	181	277	7,813	1,107,584	73,800
2,000	2,000	1,388	436	125	833	53	112	2,947	4,565,198	6,502
3,000	3,000	2,397	649	180	1,205	121	166	4,718	11,870,682	13,217
4,000	4,000	3,394	882	236	1,209	156	299	6,176	21,799,677	80,895
5,000	5,000	4,165	839	320	1,747	209	339	7,619	34,361,715	909,976
6,000	6,000	3,043	653	423	2,195	177	297	6,788	37,320,604	1,599,494
7,000	7,000	2,669	550	561	2,753	177	289	6,999	45,551,442	2,346,697
8,000	8,000	2,276	475	697	3,618	127	318	7,511	56,389,962	2,901,993
9,000	9,000	1,977	380	803	3,920	139	278	7,497	63,703,206	3,450,312
10,000	10,000	1,636	328	802	3,892	138	247	7,043	66,845,759	4,151,486
12,500	12,500	3,228	628	2,130	8,384	261	528	15,159	169,986,652	13,997,850
15,000	15,000	2,236	380	1,878	6,293	226	383	11,396	156,060,866	17,322,410
17,500	17,500	1,512	273	1,673	4,894	137	265	8,754	141,777,635	19,278,640
20,000	20,000	958	169	1,291	3,857	106	160	6,541	122,267,342	18,322,829
25,000	25,000	1,141	209	2,215	5,530	141	219	9,455	210,903,912	35,107,605
30,000	30,000	667	125	1,514	3,834	72	126	6,338	173,212,902	31,965,969
35,000	35,000	350	88	1,018	2,406	48	77	3,987	128,831,352	26,151,336
40,000	40,000	231	47	762	1,607	28	41	2,716	101,675,452	22,499,299
50,000	50,000	324	66	1,052	2,085	32	41	3,600	160,214,322	38,397,581
Over	50,000	471	97	2,375	4,233	47	76	7,299	707,400,422	204,557,151
Totals		37,085	8,224	20,265	67,668	2,576	4,538	140,356	2,415,846,686	443,135,045

INCOME TAX 1994-95

TABLE IDS4

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly unearned income assessed under Schedule D.

Range of gross income	Number of cases							Totals	Income £	Tax £
	From £	To £	Single males	Single females	Married couples both earning	Married couples one earning	Widowers			
-										
1,000	1,000	254	140	22	174	35	57	682	279,056	33,486
2,000	2,000	245	118	9	118	20	62	572	882,292	35,884
3,000	3,000	370	279	24	191	46	152	1,062	2,741,871	48,319
4,000	4,000	403	287	30	184	54	255	1,213	4,288,200	58,829
5,000	5,000	329	192	28	228	76	270	1,123	5,063,004	148,631
6,000	6,000	247	126	32	297	50	240	992	5,459,268	270,173
7,000	7,000	203	96	40	266	46	173	824	5,359,234	322,822
8,000	8,000	143	88	27	353	44	213	868	6,512,276	443,265
9,000	9,000	124	74	36	308	33	165	740	6,300,745	472,496
10,000	10,000	104	75	33	277	34	135	658	6,240,484	584,166
12,500	12,500	208	132	76	437	57	279	1,189	13,299,096	1,523,480
15,000	15,000	114	87	65	348	40	189	843	11,522,315	1,611,004
17,500	17,500	55	52	68	241	24	141	581	9,394,692	1,529,921
20,000	20,000	46	46	47	239	25	117	520	9,739,378	1,730,708
25,000	25,000	50	62	70	324	27	120	653	14,563,875	2,863,586
30,000	30,000	38	28	52	183	22	73	396	10,774,447	2,397,382
35,000	35,000	19	25	32	127	13	52	268	8,705,039	2,178,618
40,000	40,000	21	15	20	74	8	29	167	6,208,619	1,618,885
50,000	50,000	23	15	27	105	9	43	222	9,885,881	2,581,671
Over	50,000	53	24	116	348	19	69	629	82,858,948	26,298,461
Totals		3,049	1,961	854	4,822	682	2,834	14,202	220,078,720	46,751,786

INCOME TAX 1994-95

TABLE IDS5

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE income assessed under Schedule E.

Range of gross income	Number of cases							Totals	Income £	Tax £	
	From £	To £	Single males	Single females	Married couples both earning	Married couples one earning	Widowers				Widows
-	1,000		28,146	27,889	1,107	4,830	238	262	62,472	32,775,024	76,414
1,000	2,000		27,062	24,149	927	5,034	280	394	57,846	86,209,250	401
2,000	3,000		24,253	19,914	1,306	4,144	235	624	50,476	125,722,769	928
3,000	4,000		24,966	18,920	1,082	4,647	692	3,804	54,111	189,494,243	1,135,186
4,000	5,000		20,208	17,817	1,156	5,360	1,602	6,502	52,645	235,715,458	10,750,816
5,000	6,000		17,251	17,322	1,369	7,067	1,763	5,224	49,996	275,139,558	20,294,501
6,000	7,000		16,539	17,820	1,743	10,557	907	4,811	52,377	340,715,537	30,292,074
7,000	8,000		15,940	17,212	2,119	14,032	796	3,402	53,501	401,415,387	39,041,334
8,000	9,000		16,084	17,292	2,612	12,270	682	3,294	52,234	443,956,973	51,047,156
9,000	10,000		15,049	16,502	2,831	10,015	668	2,133	47,198	448,612,308	59,593,160
10,000	12,500		38,824	38,715	7,852	26,487	1,275	3,659	116,812	1,309,747,481	203,373,735
12,500	15,000		26,353	23,627	9,651	23,296	1,044	2,137	86,108	1,180,794,170	218,440,908
15,000	17,500		19,568	16,747	11,188	22,241	726	1,283	71,753	1,163,046,250	241,284,117
17,500	20,000		12,631	12,196	12,539	21,133	495	833	59,827	1,119,560,973	243,814,298
20,000	25,000		14,247	13,104	27,112	33,937	580	884	89,864	2,009,246,998	450,991,956
25,000	30,000		5,919	4,403	23,562	20,432	343	498	55,157	1,503,583,473	360,564,404
30,000	35,000		2,499	1,558	16,810	10,488	216	219	31,790	1,026,347,805	269,960,215
35,000	40,000		1,169	489	11,643	5,882	93	119	19,395	724,401,979	204,237,191
40,000	50,000		817	341	13,379	5,697	86	72	20,392	904,187,371	273,927,692
Over	50,000		655	216	8,851	6,128	88	51	15,989	1,178,107,720	404,826,669
Totals			328,180	306,233	158,839	253,677	12,809	40,205	1,099,943	14,698,780,727	3,083,653,156

INCOME TAX 1994 -95

TABLE IDS6

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income of proprietary directors.

Range of gross income	Number of cases							Totals	Income £	Tax £	
	From £	To £	Single males	Single females	Married couples both earning	Married couples one earning	Widowers				Widows
-	1,000		309	154	78	318	23	13	895	250,424	7,710
1,000	2,000		436	199	14	58	4	10	721	1,105,413	561
2,000	3,000		862	415	24	105	8	15	1,429	3,590,681	2,281
3,000	4,000		1,392	432	29	120	18	28	2,019	7,059,659	26,108
4,000	5,000		507	184	42	162	12	47	954	4,324,405	214,005
5,000	6,000		522	176	55	258	18	32	1,061	5,853,068	463,363
6,000	7,000		561	189	74	317	19	28	1,188	7,777,538	731,897
7,000	8,000		494	143	95	495	13	36	1,276	9,621,467	835,864
8,000	9,000		516	119	120	590	19	35	1,399	11,955,685	1,125,949
9,000	10,000		434	121	156	616	24	40	1,391	13,291,264	1,388,361
10,000	12,500		1,192	289	482	1,594	52	88	3,697	41,395,224	5,537,897
12,500	15,000		634	170	592	1,576	40	62	3,074	42,318,590	6,615,593
15,000	17,500		491	114	646	1,547	51	46	2,895	46,898,498	8,237,660
17,500	20,000		347	84	791	1,472	30	32	2,756	51,763,115	9,601,219
20,000	25,000		452	123	1,754	2,799	47	50	5,225	117,340,400	23,162,780
25,000	30,000		318	84	1,486	1,766	34	37	3,725	102,025,272	22,923,541
30,000	35,000		178	30	1,102	1,317	30	28	2,685	87,003,227	21,854,019
35,000	40,000		134	20	824	946	20	23	1,967	73,577,491	19,595,518
40,000	50,000		167	35	1,065	1,326	29	32	2,654	118,508,900	33,954,285
Over	50,000		302	51	2,355	3,347	56	43	6,154	631,405,545	204,439,451
Totals			10,248	3,132	11,784	20,729	547	725	47,165	1,377,065,866	360,718,062

INCOME TAX 1994-95

TABLE IDS7

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income

Range of total income	Single males			Single females			Married Couples - both earning			Married Couples - one earning				
	From £	To £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £
-	1,000	33,394	16,077,493	14,833,476	9,113	1,766	474,081	31,541	9,612	2,972,905	113,956	9,612	2,972,905	113,956
1,000	2,000	29,108	43,597,049	36,763,122	7,111	1,200	1,827,547	372	6,381	9,631,897	9,485	6,381	9,631,897	9,485
2,000	3,000	27,873	69,546,265	52,118,153	18,352	1,654	4,158,883	5,143	6,011	15,023,969	12,792	6,011	15,023,969	12,792
3,000	4,000	30,606	106,832,908	71,642,814	570,785	1,475	5,163,156	29,625	6,664	23,400,426	27,404	6,664	23,400,426	27,404
4,000	5,000	24,837	110,822,469	85,102,746	4,682,561	1,791	8,082,921	63,105	8,132	36,754,909	135,950	8,132	36,754,909	135,950
5,000	6,000	20,708	113,639,392	121,130,066	18,423	2,208	12,193,706	109,026	10,962	60,641,090	313,248	10,962	60,641,090	313,248
6,000	7,000	19,465	126,419,417	16,874,824	18,820	2,925	19,098,577	128,826	15,663	102,349,296	523,391	15,663	102,349,296	523,391
7,000	8,000	18,350	137,579,023	20,800,570	17,983	3,605	27,087,376	352,437	20,497	153,921,119	1,466,418	20,497	153,921,119	1,466,418
8,000	9,000	18,311	155,707,492	25,647,067	18,048	3,993	33,963,578	1,187,626	18,751	159,211,986	4,561,790	18,751	159,211,986	4,561,790
9,000	10,000	16,913	160,805,774	28,351,025	17,553	4,189	39,783,894	2,394,543	15,105	143,514,116	8,481,778	15,105	143,514,116	8,481,778
10,000	12,500	42,705	477,713,003	92,263,140	39,790	10,945	123,315,061	12,620,326	35,022	393,196,901	42,155,090	35,022	393,196,901	42,155,090
12,500	15,000	28,281	387,043,417	90,850,268	24,087	12,422	171,078,057	23,613,713	29,563	406,071,832	61,331,784	29,563	406,071,832	61,331,784
15,000	17,500	20,187	326,107,266	88,085,534	17,041	13,673	222,439,832	35,185,698	27,037	438,633,171	77,106,899	27,037	438,633,171	77,106,899
17,500	20,000	12,681	236,509,905	70,332,033	11,710	14,914	279,766,357	48,118,578	24,415	457,383,443	87,820,702	24,415	457,383,443	87,820,702
20,000	25,000	13,849	307,072,646	99,567,658	11,471	30,814	692,359,316	131,662,438	38,886	868,715,355	182,598,942	38,886	868,715,355	182,598,942
25,000	30,000	5,603	152,063,231	52,967,444	3,653	23,834	651,785,917	150,338,758	21,058	573,233,083	142,043,567	21,058	573,233,083	142,043,567
30,000	35,000	2,404	77,524,453	28,055,054	1,280	16,372	529,403,460	141,265,539	10,933	352,692,387	98,506,801	10,933	352,692,387	98,506,801
35,000	40,000	1,156	43,060,295	15,710,696	473	10,907	407,307,171	119,222,747	6,455	240,694,996	72,697,160	6,455	240,694,996	72,697,160
40,000	50,000	928	40,973,799	15,405,662	352	12,352	546,829,569	174,032,375	6,533	289,631,543	92,864,044	6,533	289,631,543	92,864,044
Over	50,000	955	81,660,836	33,078,989	290	8,919	653,845,276	236,934,658	8,487	740,227,934	278,268,892	8,487	740,227,934	278,268,892
Totals		368,314	3,170,756,131	698,255,482	316,418	179,958	4,429,963,735	1,077,297,074	326,167	5,467,902,358	1,151,040,094	326,167	5,467,902,358	1,151,040,094

INCOME TAX 1994 -95

TABLE IDS7 - continued

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income.

Range of total income	Widowers			Widows			Totals				
	From £	To £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £
-	1,000		558	168,713	8,340	856	249,033	7,029	76,432	34,775,701	198,118
1,000	2,000		381	575,239	235	659	1,024,786	423	62,482	93,419,640	47,698
2,000	3,000		443	1,108,313	0	1,050	2,682,307	1,604	57,963	144,637,890	69,825
3,000	4,000		1,015	3,671,811	6,334	4,587	16,657,502	41,528	64,891	227,368,617	1,629,279
4,000	5,000		1,953	8,779,892	195,800	7,203	32,233,263	1,039,156	62,885	281,776,199	13,208,276
5,000	6,000		1,988	10,909,523	717,662	5,786	31,798,278	2,187,031	60,075	330,572,306	24,321,565
6,000	7,000		1,119	7,254,195	703,633	5,178	33,600,734	3,211,526	63,170	411,039,444	35,564,057
7,000	8,000		976	7,303,548	864,728	3,903	29,208,143	3,345,304	65,314	490,018,862	45,329,414
8,000	9,000		842	7,178,620	977,718	3,683	31,143,694	4,080,381	63,628	540,698,772	59,971,283
9,000	10,000		809	7,674,063	1,137,497	2,480	23,467,735	3,338,001	57,049	542,106,710	71,419,977
10,000	12,500		1,600	17,921,657	2,948,500	4,373	48,906,576	7,769,071	134,435	1,505,815,585	239,559,302
12,500	15,000		1,262	17,247,113	3,364,478	2,616	35,708,259	6,790,330	98,231	1,346,649,536	260,374,872
15,000	17,500		845	13,638,397	3,134,686	1,623	26,221,372	5,926,302	80,406	1,302,759,361	282,342,625
17,500	20,000		561	10,520,213	2,722,372	1,038	19,374,775	4,874,114	65,319	1,221,987,680	277,687,578
20,000	25,000		711	15,814,038	4,509,225	1,164	25,935,615	7,454,273	96,895	2,163,268,890	506,579,153
25,000	30,000		408	11,056,293	3,473,666	607	16,501,139	5,138,852	55,163	1,503,425,449	388,159,893
30,000	35,000		237	7,581,982	2,574,515	310	9,985,727	3,277,853	31,536	1,018,182,434	288,579,963
35,000	40,000		115	4,253,487	1,484,736	149	5,538,741	1,875,641	19,255	718,471,049	217,551,031
40,000	50,000		106	4,693,145	1,716,781	138	6,111,125	2,104,407	20,409	903,682,130	291,976,537
Over	50,000		138	11,901,125	4,811,290	174	15,820,195	6,008,697	18,963	1,527,589,123	568,969,541
Totals			16,067	169,251,366	35,352,195	47,577	412,169,000	68,471,523	1,254,501	16,308,245,378	3,573,539,987

INCOME TAX 1994-95

TABLE IDS8

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income of self-employed including proprietary directors.*

Range of total income	Number of cases							Totals	Income £	Tax £	
	From £	To £	Single males	Single females	Married couples both earning	Married couples one earning	Widowers				Widows
-	5,000		23,283	6,609	1,932	12,180	1,181	2,343	47,528	121,104,566	2,634,690
5,000	10,000		13,807	3,408	5,283	26,182	1,034	2,541	52,255	391,908,308	28,597,949
10,000	15,000		6,365	1,524	5,184	16,327	660	1,411	31,471	384,330,114	59,242,338
15,000	20,000		2,391	630	4,320	10,116	268	650	18,375	318,387,015	63,458,297
20,000	25,000		1,112	328	3,799	7,658	161	335	13,393	298,652,837	65,400,331
25,000	30,000		682	205	2,542	4,087	102	174	7,792	213,015,863	54,393,610
30,000	35,000		397	106	1,807	2,685	70	135	5,200	168,468,198	47,396,931
35,000	40,000		281	73	1,236	1,902	43	68	3,603	134,527,771	40,062,481
40,000	50,000		307	88	1,725	2,583	47	99	4,849	216,249,772	68,264,549
Over	50,000		571	128	3,467	5,199	97	146	9,608	911,743,848	343,031,910
Totals			49,196	13,099	31,295	88,919	3,663	7,902	194,074	3,158,388,290	772,483,086

* The totals on this table do not coincide with the aggregate totals of Tables IDS9,10 and 12 because some proprietary directors, whose main source of income is from Schedule D sources, are included in more than one of these tables.

INCOME TAX 1994-95

TABLE IDS9

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly earned income assessed under Schedule D.

Range of total income	Number of cases							Totals	Income £	Tax £
	From £	To £	Single males	Single females	Married couples both earning	Married couples one earning	Widowers			
-	1,000	3,827	1,117	324	3,930	214	308	9,720	1,451,847	84,002
1,000	2,000	1,809	502	187	1,104	68	137	3,807	5,880,174	9,409
2,000	3,000	3,176	717	271	1,506	141	209	6,020	15,184,434	18,530
3,000	4,000	4,899	1,035	341	1,637	211	350	8,473	29,847,519	202,401
4,000	5,000	4,475	834	468	2,313	258	413	8,761	39,363,387	1,698,979
5,000	6,000	3,083	655	601	3,039	197	316	7,891	43,386,282	2,742,858
6,000	7,000	2,505	501	787	4,120	168	298	8,379	54,622,518	3,392,661
7,000	8,000	2,001	430	1,030	5,508	147	326	9,442	70,811,499	3,875,270
8,000	9,000	1,791	353	1,098	5,622	133	299	9,296	79,006,090	5,255,816
9,000	10,000	1,336	322	1,057	4,255	116	252	7,338	69,633,804	6,245,329
10,000	12,500	2,878	564	2,241	7,645	280	503	14,111	157,383,715	20,843,500
12,500	15,000	1,616	335	1,825	5,309	204	330	9,619	131,679,534	22,757,530
15,000	17,500	983	207	1,517	3,971	105	234	7,017	113,590,601	21,957,793
17,500	20,000	637	148	1,239	3,095	60	114	5,293	99,025,533	20,408,865
20,000	25,000	723	170	2,048	5,012	100	182	8,235	183,231,776	40,275,233
25,000	30,000	406	107	1,210	2,589	58	81	4,451	121,585,437	31,054,753
30,000	35,000	249	66	854	1,568	36	63	2,836	91,773,795	25,855,684
35,000	40,000	167	43	582	1,137	23	24	1,976	73,690,807	21,893,923
40,000	50,000	184	43	845	1,485	15	38	2,610	116,539,386	36,648,409
Over	50,000	340	75	1,740	2,823	42	61	5,081	474,470,347	177,914,100
Totals		37,085	8,224	20,265	67,668	2,576	4,538	140,356	1,972,158,485	443,135,045

INCOME TAX 1994-95

TABLE IDS10

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly unearned income assessed under Schedule D.

Range of total income	Number of cases							Totals	Income £	Tax £
	From £	To £	Single males	Single females	Married couples both earning	Married couples one earning	Widowers			
-	1,000	355	169	38	321	43	71	997	304,651	36,578
1,000	2,000	279	125	13	144	21	70	652	1,000,181	37,075
2,000	3,000	395	278	32	217	48	161	1,131	2,903,787	48,061
3,000	4,000	432	313	37	208	62	268	1,320	4,675,244	65,410
4,000	5,000	321	181	25	257	75	276	1,135	5,105,678	173,400
5,000	6,000	223	122	38	310	49	241	983	5,413,189	308,034
6,000	7,000	178	87	38	294	48	178	823	5,362,313	362,045
7,000	8,000	138	88	30	407	38	208	909	6,818,290	496,947
8,000	9,000	103	73	41	333	34	156	740	6,292,819	507,760
9,000	10,000	92	65	49	239	33	137	615	5,847,971	623,338
10,000	12,500	181	123	73	373	55	270	1,075	11,993,011	1,611,474
12,500	15,000	84	84	60	301	40	185	754	10,318,360	1,717,005
15,000	17,500	56	53	55	224	21	134	543	8,771,836	1,614,005
17,500	20,000	37	42	46	201	24	114	464	8,695,154	1,779,361
20,000	25,000	46	55	66	293	27	114	601	13,410,867	2,936,488
25,000	30,000	33	30	41	159	17	70	350	9,523,343	2,373,698
30,000	35,000	16	23	30	108	14	47	238	7,733,173	2,125,740
35,000	40,000	20	13	16	64	6	29	148	5,497,827	1,605,872
40,000	50,000	16	15	27	87	10	40	195	8,646,141	2,593,453
Over	50,000	44	22	99	282	17	65	529	66,836,445	25,736,043
Totals		3,049	1,961	854	4,822	682	2,834	14,202	195,150,280	46,751,786

INCOME TAX 1994-95

TABLE IDS11

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly PAYE income assessed under Schedule E.

Range of total income	Number of cases								Totals	Income £	Tax £
	From £	To £	Single males	Single females	Married couples both earning	Married couples one earning	Widowers	Widows			
-	1,000	29,212	28,960	1,404	5,361	301	477	65,715	33,019,203	77,537	
1,000	2,000	27,020	24,126	1,000	5,133	292	452	58,023	86,539,285	1,215	
2,000	3,000	24,302	19,937	1,351	4,288	254	680	50,812	126,549,669	3,234	
3,000	4,000	25,275	19,196	1,097	4,819	742	3,969	55,098	192,845,854	1,361,467	
4,000	5,000	20,041	17,954	1,298	5,562	1,620	6,514	52,989	237,307,134	11,335,896	
5,000	6,000	17,402	17,646	1,569	7,613	1,742	5,229	51,201	281,772,835	21,270,673	
6,000	7,000	16,782	18,232	2,100	11,249	903	4,702	53,968	351,054,613	31,809,351	
7,000	8,000	16,211	17,465	2,545	14,582	791	3,369	54,963	412,389,073	40,957,197	
8,000	9,000	16,417	17,622	2,854	12,796	675	3,228	53,592	455,399,863	54,207,707	
9,000	10,000	15,485	17,166	3,083	10,611	660	2,091	49,096	466,624,935	64,551,310	
10,000	12,500	39,646	39,103	8,631	27,004	1,265	3,600	119,249	1,336,438,859	217,104,328	
12,500	15,000	26,581	23,668	10,537	23,953	1,018	2,101	87,858	1,204,651,642	235,900,338	
15,000	17,500	19,148	16,781	12,101	22,842	719	1,255	72,846	1,180,396,924	258,770,828	
17,500	20,000	12,007	11,520	13,629	21,119	477	810	59,562	1,114,266,993	255,499,352	
20,000	25,000	13,080	11,246	28,700	33,581	584	868	88,059	1,966,626,247	463,367,432	
25,000	30,000	5,164	3,516	22,583	18,310	333	456	50,362	1,372,316,669	354,731,442	
30,000	35,000	2,139	1,191	15,488	9,257	187	200	28,462	918,675,466	260,598,540	
35,000	40,000	969	417	10,309	5,254	86	96	17,131	639,282,415	194,051,236	
40,000	50,000	728	294	11,480	4,961	81	60	17,604	778,496,603	252,734,676	
Over	50,000	571	193	7,080	5,382	79	48	13,353	986,282,331	365,319,397	
Totals		328,180	306,233	158,839	253,677	12,809	40,205	1,099,943	14,140,936,613	3,083,653,156	

INCOME TAX 1994 -95
TABLE IDS12

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income of proprietary directors.

Range of total income	Number of cases							Totals	Income £	Tax £	
	From £	To £	Single males	Single females	Married couples both earning	Married couples one earning	Widowers				Widows
-	1,000		361	169	118	450	26	14	1,138	282,464	11,716
1,000	2,000		450	199	25	80	4	12	770	1,178,325	896
2,000	3,000		908	430	37	136	9	20	1,540	3,852,655	1,868
3,000	4,000		1,435	435	49	166	18	28	2,131	7,420,815	35,775
4,000	5,000		529	184	53	232	12	46	1,056	4,774,729	252,141
5,000	6,000		559	181	76	322	19	35	1,192	6,557,286	533,592
6,000	7,000		558	195	105	456	18	29	1,361	8,899,889	813,381
7,000	8,000		532	132	134	603	14	35	1,450	10,905,125	964,493
8,000	9,000		529	127	159	704	27	36	1,582	13,486,367	1,360,660
9,000	10,000		470	134	184	682	19	40	1,529	14,583,273	1,789,011
10,000	12,500		1,198	300	528	1,657	51	89	3,823	42,762,950	6,563,004
12,500	15,000		604	138	664	1,629	54	63	3,152	43,307,285	7,730,943
15,000	17,500		440	113	768	1,597	40	41	2,999	48,612,668	9,431,067
17,500	20,000		321	85	858	1,480	30	29	2,803	52,627,427	10,765,525
20,000	25,000		407	116	1,844	2,797	42	55	5,261	117,825,978	25,598,846
25,000	30,000		283	74	1,425	1,595	39	30	3,446	94,366,589	24,060,419
30,000	35,000		163	25	1,022	1,221	24	33	2,488	80,725,817	22,614,555
35,000	40,000		116	19	728	862	18	17	1,760	65,838,791	19,488,832
40,000	50,000		132	32	979	1,238	31	34	2,446	109,075,139	34,289,596
Over	50,000		253	44	2,028	2,822	52	39	5,238	516,245,206	194,411,741
Totals			10,248	3,132	11,784	20,729	547	725	47,165	1,243,328,778	360,718,062

INCOME TAX 1994-95
TABLE IDS13

Interest paid on home loans - (i) deductions from income and (ii) relief allowed at the standard rate (in terms of tax reductions) by range of total income

Range of total income		Single Males			Single females			Married couples - both earning			Married couples - one earning		
		From £	To £	Number of cases	Amount of deduction £	Reduction in tax £	Number of cases	Amount of deduction £	Reduction in tax £	Number of cases	Amount of deduction £	Reduction in tax £	Number of cases
-	1,000	447	395,662	1,616	437	323,327	1,467	670	629,198	19,824	1,603	1,399,995	15,963
1,000	2,000	302	282,443	14	283	257,231	0	358	276,664	0	863	681,818	0
2,000	3,000	409	434,797	0	429	379,817	0	446	353,232	657	945	772,693	61
3,000	4,000	626	625,092	215	713	651,331	135	404	368,920	1,551	1,159	966,000	90
4,000	5,000	666	614,370	19,163	822	602,221	27,450	570	556,782	1,787	1,542	1,327,003	6,074
5,000	6,000	845	752,650	39,809	1,186	899,276	58,609	742	766,007	1,912	2,341	2,026,195	11,361
6,000	7,000	933	762,018	62,757	1,379	1,074,836	93,773	999	1,066,890	3,056	3,106	2,737,155	14,638
7,000	8,000	1,179	967,980	86,420	1,737	1,380,280	123,191	1,319	1,402,443	3,352	4,000	3,407,380	18,626
8,000	9,000	1,437	1,233,899	110,252	2,112	1,734,433	154,739	1,536	1,488,492	19,276	4,284	3,657,734	27,677
9,000	10,000	1,605	1,400,599	125,156	2,445	2,074,563	185,110	1,724	1,671,595	40,100	4,415	3,873,094	48,167
10,000	12,500	5,166	4,519,731	403,973	6,780	5,880,476	525,295	5,119	4,666,306	255,602	11,758	8,992,632	362,188
12,500	15,000	5,040	4,793,278	428,621	5,553	5,343,084	477,597	6,734	5,991,800	450,325	12,207	9,387,367	634,708
15,000	17,500	4,630	4,588,978	410,025	5,246	5,373,995	480,509	8,299	7,553,972	658,062	13,182	10,173,532	813,931
17,500	20,000	3,747	3,801,449	340,070	4,694	4,702,998	420,533	9,877	9,525,259	850,306	13,177	10,145,110	897,754
20,000	25,000	5,184	5,328,598	476,413	5,438	5,226,281	467,254	21,661	22,126,229	1,981,063	22,672	18,805,740	1,679,690
25,000	30,000	2,495	2,650,421	237,135	1,931	1,856,357	166,009	18,091	19,862,180	1,778,544	12,949	11,775,877	1,052,357
30,000	35,000	1,164	1,254,652	112,140	688	714,695	63,963	13,054	15,487,054	1,387,575	7,107	7,289,793	652,484
35,000	40,000	598	645,021	57,766	272	295,620	26,465	9,054	11,406,611	1,022,141	4,169	4,607,395	412,737
40,000	50,000	485	555,634	49,796	212	235,139	21,065	10,302	13,200,522	1,183,178	4,362	5,430,874	486,992
Over	50,000	470	556,426	49,969	167	193,676	17,342	7,138	10,656,003	956,570	5,675	8,393,427	753,644
Totals		37,428	36,163,698	3,011,309	42,524	39,199,635	3,310,505	118,097	129,056,159	10,614,879	131,516	115,850,816	7,889,143

* See note about this Table on page 67

INCOME TAX 1994-95

TABLE IDS13 (contd.)

Interest paid on home loans - (i) deductions from income and (ii) relief allowed at the standard rate
(in terms of tax reductions) by range of total income

Range of total income		Widowers			Widows			Totals		
From £	To £	Number of cases	Amount of deduction £	Reduction in tax £	Number of cases	Amount of deduction £	Reduction in tax £	Number of cases	Amount of deduction £	Reduction in tax £
-	1,000	35	19,819	351	17	7,858	119	3,209	2,775,859	39,339
1,000	2,000	15	3,795	0	27	21,551	0	1,848	1,523,502	14
2,000	3,000	22	12,289	0	29	20,145	0	2,280	1,972,973	718
3,000	4,000	55	25,935	16	235	75,440	723	3,192	2,712,718	2,729
4,000	5,000	127	37,375	1,040	420	99,589	5,882	4,147	3,237,339	61,396
5,000	6,000	138	36,012	1,749	422	118,379	7,981	5,674	4,598,519	121,421
6,000	7,000	82	30,087	2,392	407	104,621	8,804	6,906	5,775,607	185,420
7,000	8,000	88	27,801	2,468	343	114,360	9,975	8,666	7,300,244	244,033
8,000	9,000	71	16,217	1,331	280	81,067	7,192	9,720	8,211,843	320,467
9,000	10,000	95	26,726	2,373	229	90,054	8,019	10,513	9,136,632	408,927
10,000	12,500	185	71,290	6,204	484	189,697	16,634	29,492	24,320,132	1,569,897
12,500	15,000	199	76,630	6,821	342	161,241	14,371	30,075	25,753,400	2,012,444
15,000	17,500	155	61,437	5,468	234	124,426	11,101	31,746	27,876,339	2,379,096
17,500	20,000	134	56,517	5,029	146	87,203	7,778	31,775	28,318,536	2,521,469
20,000	25,000	199	104,103	9,284	219	134,811	12,032	55,373	51,725,762	4,625,737
25,000	30,000	139	88,051	7,869	162	117,585	10,467	35,767	36,350,471	3,252,380
30,000	35,000	82	59,458	5,319	73	43,899	3,919	22,168	24,849,551	2,225,399
35,000	40,000	38	25,533	2,281	32	23,821	2,130	14,163	17,004,001	1,523,518
40,000	50,000	33	25,955	2,322	19	14,614	1,309	15,413	19,462,738	1,744,662
Over	50,000	49	49,017	4,403	16	12,245	1,100	13,515	19,860,794	1,783,027
Totals		1,941	854,046	66,719	4,136	1,642,606	129,537	335,642	3,227,666,960	25,022,093

* See note about this Table on page 67

INCOME TAX 1994-95
TABLE IDS14

Deductions for medical insurance by range of total income

Range of total income	Single Males		Single females		Married couples - both earning		Married couples - one earning		Widowers		Widows		Totals			
	From	To	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount		
	£	£		£		£		£		£		£		£		
-	1,000	1,000	172	31,690	410	67,855	102	37,080	533	151,120	47	8,769	109	24,286		
1,000	2,000	2,000	159	29,621	371	66,484	66	25,989	528	158,120	41	8,019	67	14,783		
2,000	3,000	3,000	166	32,047	426	82,462	106	36,918	424	140,992	38	7,776	103	25,427		
3,000	4,000	4,000	488	116,962	647	128,182	114	44,084	509	166,691	82	19,983	318	72,175		
4,000	5,000	5,000	1,606	432,868	1,367	289,910	142	59,952	664	240,386	229	61,845	1,077	249,874		
5,000	6,000	6,000	1,389	368,934	1,585	352,464	176	74,155	794	301,008	377	94,355	1,406	353,121		
6,000	7,000	7,000	1,325	350,899	1,806	401,155	173	75,810	389	172,050	329	88,725	1,610	409,632		
7,000	8,000	8,000	1,310	333,594	2,242	485,931	352	159,848	1,281	612,535	375	108,338	1,773	479,124		
8,000	9,000	9,000	1,505	389,273	2,784	612,370	699	317,289	2,996	1,409,621	362	106,203	1,832	520,027		
9,000	10,000	10,000	1,467	370,938	3,474	754,312	1,016	468,570	3,986	1,873,128	388	111,186	1,460	457,710		
10,000	12,500	12,500	4,810	1,128,547	10,920	2,331,217	3,403	1,578,456	12,319	5,951,129	874	276,877	2,895	955,840		
12,500	15,000	15,000	4,865	1,114,128	9,777	2,135,220	4,377	2,047,991	12,340	6,116,884	831	291,491	1,817	655,402		
15,000	17,500	17,500	4,991	1,173,568	8,661	1,918,477	5,411	2,510,578	12,627	6,510,614	548	201,188	1,188	451,572		
17,500	20,000	20,000	4,550	1,103,478	7,548	1,727,262	6,801	3,169,984	13,509	7,082,234	391	155,237	816	332,226		
20,000	25,000	25,000	7,094	1,846,276	8,552	2,054,355	17,833	8,770,258	28,239	16,488,528	561	257,093	972	402,259		
25,000	30,000	30,000	3,273	888,363	2,887	750,842	17,542	9,290,942	17,722	11,121,064	366	179,132	534	244,673		
30,000	35,000	35,000	1,558	453,412	996	260,702	13,771	7,702,860	9,465	6,312,449	215	121,676	280	160,325		
35,000	40,000	40,000	756	244,173	347	106,917	9,835	5,730,562	5,645	4,101,958	105	59,483	129	78,028		
40,000	50,000	50,000	611	216,861	271	92,737	11,465	7,250,995	5,775	4,642,891	92	59,964	120	65,986		
Over	50,000	50,000	680	342,548	227	95,652	8,307	6,677,833	7,642	7,975,340	119	101,004	143	103,566		
Totals			42,775	10,968,180	65,298	14,714,506	101,691	56,030,154	137,387	81,528,742	6,370	2,318,344	18,649	6,056,036	372,170	171,615,962

INCOME TAX 1994-95

TABLE IDS15

Distribution of (i) number of taxable incomes, (ii) total taxable income and (iii) tax, by range of taxable income

Range of taxable income	Single males			Single females			Married Couples - both earning			Married Couples - one earning				
	From £	To £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £
-	1,000	17,230	10,702,517	2,465,991	2,465,680	16,035	9,370,492	2,254,680	588	385,452	110,698	571	367,321	209,831
1,000	2,000	21,692	32,873,395	7,574,732	7,001,524	18,144	27,195,524	7,001,524	1,707	2,705,760	464,451	2,931	4,838,823	584,113
2,000	3,000	21,053	52,575,100	13,410,249	12,036,013	18,089	45,314,167	12,036,013	3,196	8,147,866	1,477,841	8,185	20,911,790	2,628,529
3,000	4,000	19,176	67,127,333	17,912,379	16,861,335	18,001	62,886,636	16,861,335	4,095	14,374,560	2,825,191	12,334	43,401,351	6,506,091
4,000	5,000	720	63,854,513	28,925,905	8,683,727	225	19,411,721	8,683,727	4,934	385,907,229	167,477,799	5,911	537,629,698	234,565,293
5,000	6,000	18,856	84,914,334	22,821,849	21,704,779	17,911	80,688,767	21,704,779	4,458	20,074,006	4,425,101	14,485	65,253,845	11,949,078
6,000	7,000	17,950	98,685,557	26,588,043	25,693,742	17,386	95,520,199	25,693,742	4,867	26,764,953	6,417,578	14,219	78,137,898	16,610,484
7,000	8,000	18,091	117,823,003	31,775,301	30,707,019	17,529	113,970,781	30,707,019	5,151	33,523,242	8,433,062	13,449	87,308,043	20,432,380
8,000	9,000	18,199	136,338,688	36,822,084	33,167,324	16,413	122,943,129	33,167,324	5,229	39,244,034	10,149,969	12,427	93,239,914	23,120,677
9,000	10,000	16,186	137,267,007	38,123,059	33,283,658	14,183	120,100,086	33,283,658	5,532	47,046,708	12,352,527	12,113	102,932,864	26,505,180
10,000	12,500	13,063	123,882,378	37,009,116	29,449,824	10,408	98,637,222	29,449,824	5,781	54,939,313	14,522,730	11,706	111,162,028	29,343,696
12,500	15,000	25,800	288,995,680	94,252,457	74,641,141	20,478	228,979,178	74,641,141	15,119	170,369,316	45,334,420	26,766	300,552,569	81,333,688
15,000	17,500	17,339	236,760,408	83,720,872	71,069,469	14,704	201,011,791	71,069,469	15,963	219,612,072	58,789,473	23,999	329,330,864	90,893,546
17,500	20,000	10,609	171,410,283	63,919,300	58,035,684	9,645	155,777,023	58,035,684	16,289	264,564,697	71,848,450	21,546	349,477,131	98,472,438
20,000	25,000	7,169	133,856,802	51,798,211	39,814,564	5,511	102,855,481	39,814,564	14,218	266,020,510	78,416,491	16,144	301,512,640	91,666,070
25,000	30,000	7,454	164,678,082	65,987,989	44,120,267	5,015	110,162,179	44,120,267	21,143	472,274,297	153,533,217	18,644	414,028,041	137,013,325
30,000	35,000	3,073	83,502,012	34,627,843	18,751,546	1,673	45,301,107	18,751,546	14,158	387,095,034	136,858,602	9,772	266,684,623	95,190,829
35,000	40,000	1,365	43,945,233	18,635,784	7,791,211	575	18,468,123	7,791,211	9,370	303,000,907	113,146,158	5,624	181,646,807	68,043,302
40,000	50,000	658	24,498,536	10,543,958	4,345,434	273	10,142,092	4,345,434	6,199	231,239,963	89,656,591	3,476	129,624,902	50,264,781
Over	50,000	587	25,929,362	11,340,359	3,710,680	195	8,563,516	3,710,680	5,718	251,509,160	101,056,725	3,701	163,775,446	65,706,764
Totals		256,270	2,099,620,223	698,255,482	543,123,619	222,393	1,677,299,214	543,123,619	163,715	3,198,799,078	1,077,297,074	238,003	3,581,816,597	1,151,040,094

INCOME TAX 1994-95

TABLE IDS15 contd.

Distribution of (i) number of taxable incomes, (ii) total taxable income and (iii) tax, by range of taxable income.

<i>Range of taxable income</i>		<i>Widowers</i>			<i>Widows</i>			<i>Totals</i>		
		<i>Number of cases</i>	<i>Income £</i>	<i>Tax £</i>	<i>Number of cases</i>	<i>Income £</i>	<i>Tax £</i>	<i>Number of cases</i>	<i>Income £</i>	<i>Tax £</i>
-	1,000	1,163	688,776	153,027	6,764	3,441,535	875,845	42,351	24,956,094	6,070,071
1,000	2,000	2,048	3,098,640	704,810	5,845	8,682,039	2,240,004	52,367	79,394,180	18,569,634
2,000	3,000	1,207	2,996,892	772,153	5,292	13,106,516	3,459,086	57,022	143,052,330	33,783,871
3,000	4,000	970	3,374,795	895,643	4,106	14,269,496	3,799,553	58,682	205,434,171	48,800,191
4,000	5,000	98	8,954,306	4,059,168	138	12,945,608	5,420,733	12,026	1,028,703,075	449,132,625
5,000	6,000	858	3,853,964	1,031,706	3,496	15,649,228	4,182,444	60,064	270,434,144	66,114,958
6,000	7,000	869	4,767,661	1,275,204	2,451	13,395,337	3,576,981	57,742	317,271,604	80,162,032
7,000	8,000	702	4,555,452	1,223,436	1,784	11,572,966	3,077,718	56,706	368,753,487	95,648,916
8,000	9,000	633	4,746,613	1,277,320	1,623	12,139,582	3,241,807	54,524	408,651,960	107,779,181
9,000	10,000	585	4,969,941	1,362,310	1,282	10,864,008	2,960,455	49,881	423,180,614	114,587,188
10,000	12,500	544	5,172,865	1,525,662	1,073	10,163,302	2,945,011	42,575	403,957,108	114,796,040
12,500	15,000	936	10,441,300	3,346,276	1,764	19,660,215	6,229,375	90,863	1,018,998,259	305,137,358
15,000	17,500	629	8,617,779	2,995,579	1,123	15,307,501	5,263,111	73,757	1,010,640,415	312,732,049
17,500	20,000	435	7,049,192	2,607,102	717	11,591,305	4,178,063	59,241	959,869,631	299,061,036
20,000	25,000	327	6,134,341	2,342,672	530	9,930,766	3,738,626	43,899	820,310,539	267,776,633
25,000	30,000	407	9,020,133	3,581,179	640	14,171,937	5,542,488	53,303	1,184,334,669	409,778,466
30,000	35,000	217	5,898,141	2,410,752	290	7,900,548	3,133,800	29,183	796,381,465	290,973,372
35,000	40,000	106	3,419,530	1,437,321	162	5,210,260	2,137,865	17,202	555,690,860	211,191,640
40,000	50,000	67	2,510,159	1,070,713	62	2,327,386	950,976	10,735	400,343,038	156,832,452
Over	50,000	66	2,940,637	1,280,164	87	3,790,414	1,517,581	10,354	456,508,535	184,612,273
Totals		12,867	103,211,117	35,352,195	39,229	216,119,948	68,471,523	932,477	10,876,866,176	3,573,539,987

INCOME TAX 1994-95

TABLE IDS16

Distribution of (i) number of taxable incomes, (ii) total taxable income and (iii) tax, by tax band

Income Tax Rates	Single males			Single females			Married couples - both earning			Married couples-one earning		
	Number of cases	Income £	Tax £	Number of Cases	Income £	Tax £	Number of Cases	Income £	Tax £	Number	Income £	Tax £
Marginal Relief	22,300	35,635,025	6,776,158	5,903	7,930,070	1,470,353	12,581	57,098,493	10,829,840	55,851	286,528,620	51,296,355
27%	133,560	594,760,754	160,514,683	136,862	576,359,590	155,083,253	68,379	725,820,473	193,566,783	102,305	1,055,961,014	282,643,425
48%	100,410	1,469,224,444	530,964,641	79,628	1,093,009,554	386,570,013	82,755	2,415,880,112	872,900,450	79,847	2,239,326,963	817,100,314
Totals	256,270	2,099,620,223	698,255,482	222,393,	1,677,299,214	543,123,619	163,715	3,198,799,078	1,077,297,074	238,003	3,581,816,597	1,151,040,094

INCOME TAX 1994-95

TABLE IDS16 (contd.)

Distribution of (i) number of taxable incomes, (ii) total taxable income and (iii) tax, by tax band

Income Tax Rates	Widowers			Widows			Totals		
	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £	Number of Cases	Income £	Tax £
Marginal Relief	1,759	2,782,607	539,194	1,921	2,849,508	544,467	100,315	392,824,323	71,456,368
27%	6,813	26,314,514	7,064,254	29,739	91,845,159	24,558,603	477,658	3,071,061,503	823,431,002
48%	4,295	74,113,996	27,748,746	7,569	121,425,281	43,368,453	354,504	7,412,980,350	2,678,652,616
Totals	12,867	103,211,117	35,352,195	39,229	216,119,948	68,471,523	932,477	10,876,866,176	3,573,539,987

Table IDS17
Income Tax Computation for 1993-94 and 1994-95

	1993-94 £ million	1994-95 £ million
<u>Gross Income</u>		
Schedule E/PAYE	12,962.3	13,887.9
Schedule E/Non-PAYE	109.1	115.0
Total Schedule E	13,071.3	14,002.9
Schedule D etc.	2,918.3	3,240.2
Schedule F	82.3	91.7
(a) <u>Gross income total</u>	16,071.9	17,334.8
(b) <u>Reductions</u>		
Capital Allowances	260.2	281.6
Other	895.3	744.9
Total reductions (b)	1,155.5	1,026.5
(c) <u>Total income (a)-(b)</u>	14,916.4	16,308.4
(d) <u>Exempted under exemption limits</u>	560.1	562.2
(e) <u>Personal allowances</u>		
Married persons	1,740.9	1,932.2
Single/widowed	1,321.0	1,529.9
One parent family	52.4	71.8
PAYE allowance	743.1	790.1
PRSI allowance	182.0	192.1
Dependant relative	2.9	2.8
Age allowance	21.5	22.2
Medical Insurance	158.1	171.6
Other	104.3	156.4
Total (e)	4,326.2	4,869.2
(f) <u>Taxable (c)-[(d)+(e)]</u>	10,030.1	10,877.0
(g) <u>Tax due</u>	3,335.8	3,606.5
(h) <u>Relief allowed at standard rate (in tax terms)</u>	-	25.0
(i) <u>Double taxation relief</u>	7.6	7.9
(j) <u>Net tax due (g)-[(h)-(i)]</u>	3,328.2	3,573.6
(k) <u>Average effective rate of tax levied on each pound of total income</u>	22.3%	21.9%

(Rounding of constituent totals accounts for slight differences between some figures in this table and corresponding figures in other tables.)

Corporation Tax

- **Table CT1 Exchequer receipt and net receipt**

Corporation Tax was introduced in the Corporation Tax Act of 1976.

Subject to certain exemptions and reliefs, corporation tax is charged on all profits, wherever arising, of companies resident in the State, and profits of non-resident companies in so far as those profits are attributable to an Irish branch or agency.

For the financial year 1996 the rate of corporation tax is 38 per cent (with a rate of 30 per cent for income up to £50,000 for accounting periods after 31 March 1996). The tax is assessed on the profits of a company's accounting period which is usually of twelve months' duration.

"Preliminary tax", that is, an amount of tax of not less than 90 per cent of the tax ultimately found to be due for an accounting period is payable within seven months of the end of a company's accounting period. Any balance of tax payable is due within one month of the date of the assessment.

Where an Irish resident company makes a distribution (normally a dividend), it is required to pay an amount of corporation tax known as advance corporation tax (ACT) equal to the amount of the tax credit which attaches to the distribution.

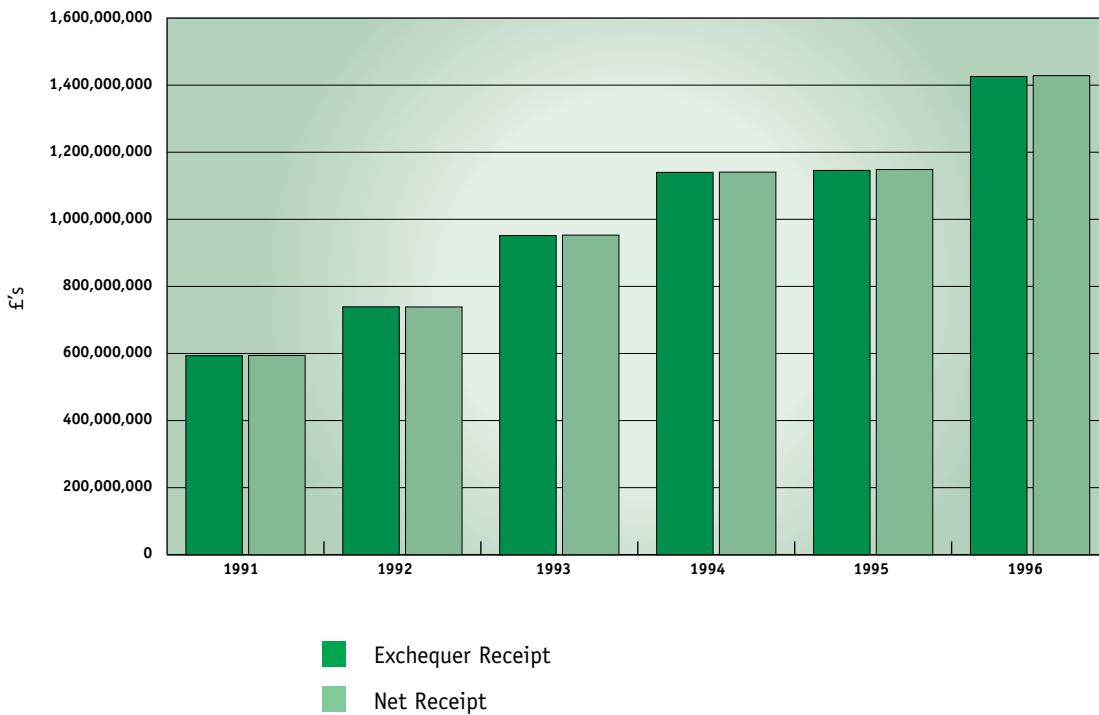
Profits derived from certain activities carried on within the State are chargeable to corporation tax at an effective rate of 10 per cent. A list of qualifying activities for this rate, together with a more detailed description of this tax, is to be found in "Leaflet No. 3", an explanatory leaflet available from the Office of the Revenue Commissioners, Direct Taxes Policy and Legislation Division, Dublin Castle, Dublin 2.

Table CT1
Corporation Tax

Exchequer receipt and net receipt

	<i>Exchequer Receipt</i> £	<i>Net Receipt</i> £
1991	593,395,000	594,121,963
1992	739,131,000	738,738,516
1993	951,700,000	952,871,893
1994	1,139,999,000	1,140,700,467
1995	1,145,761,000	1,148,388,610
1996	1,425,855,000	1,428,215,760

Corporation Tax - Exchequer Receipt and Net Receipt



Corporation Tax Distribution Statistics

- **Table CTS1.** Corporation Tax Statistics. Distribution of Incomes and Tax for accounting periods ended in 1995 - 1996.
- **Table CTS2.** Corporation Tax Statistics. Distribution of selected allowances, reliefs and deductions for accounting periods ended in 1995 - 96.
- **Table CTS3.** Corporation Tax for accounting periods ended in 1995 - 96.

Tables CTS1 to CTS3 contain statistics which have been collected in the course of the administration of corporation tax.

Source of the data

These statistics are based on the details taken from the corporation tax return form CT1 as entered on the live computer file. The 1995-96 statistics were taken from the live corporation tax file on 9 June, 1997.

The reference period for the corporation tax statistics

Unlike income tax, there is no set year for corporation tax. Corporation tax is assessed on profits calculated by reference to a company's own accounting period. For the sake of consistency with the existing income tax-based income distribution statistics the corporation tax statistics have been compiled by reference to a basis period of accounting periods ended between 1 April and the following 31 March. The corporation tax statistics presented in this report are for 1995 - 96 accounting periods and cover all companies with returns on the live file for accounting periods ended between 1 April, 1995 and 31 March, 1996.

The income classifier used in the statistics

The two main income concepts on which the corporation tax statistics are based are "adjusted profits" and "Net Case I" income. The two are related. Adjusted profits are the trading profits from a company's accounts, plus expenses not allowable for tax, plus accounting depreciation. In essence, Net Case I income is adjusted profits minus tax depreciation. In Tables CTS1 and CTS2 the statistics are classified by ranges of Net Case I income.

Corporation tax rates

The rate of corporation tax was reduced from 40% to 38% with effect from 1 April, 1995. Profits are calculated by reference to company accounting periods. Where an accounting period straddles the financial years ending on 31 March and commencing on 1 April the profits are apportioned between those years and the rate of tax applicable to each financial year is applied to the proportion of profit falling within it. For example, a company with an accounting period ending on 1 May, 1995 would have 11/12ths of its profits taxed at 40% and 1/12th taxed at 38%. This is reflected, in table CTS3, by the average rate of tax, which is calculated as being 39% during 1995-96.

A note on abbreviations and headings used in the tables

In Table CTS1 the term "Act Due" refers to advance corporation tax. In calculating corporation tax due, credit is given for any ACT already paid. The heading "Main CT Due" refers to corporation tax payable over and above any ACT already paid. This is why ACT appears as a relief in Table CTS3. Also, in table CTS3, a total tax amount is shown including ACT, WHT and IT. The terms WHT and IT refer to withholding tax on professional fees and income tax, respectively. They are included to show the overall tax liability of the companies.

Table CTS1

Table CTS1 shows all the items on the corporation tax return form CT1 for accounting periods ending in 1995 -96 and their aggregate values as contained on the return forms filed in time to be included in the statistics. The table follows the sequence of the corporation tax assessment process in detail.

It should be noted that where a computation on the tax return produces a negative value for net Case I, net Case V, net income chargeable to tax or tax less reliefs, the corporation tax calculation resets the negative value to zero. For example, the deduction of £4,428.5 million of capital allowances, losses forward and miscellaneous reliefs from the combined adjusted profits plus balancing charges plus investment income total of £12,576.4 million would produce an apparent sum of £8,147.9 million for net Case I income - in fact, the actual net Case I figure is £9,250.7 million. Companies are not always able to absorb the full amount of allowances and reliefs available to them.

CORPORATION TAX STATISTICS, 1995-96

Table CTS1 - Distribution Of Incomes and Tax

<i>Range of Net Case 1 Income</i>		<i>Adjusted Profits</i>	<i>Net Case 1</i>	<i>Net Case V (Rent)</i>	<i>Total Income</i>	<i>Capital Gains</i>	<i>Net Inc. charged to Tax</i>	<i>Gross Tax Due</i>	<i>Main CT Due</i>	<i>ACT Due</i>	<i>Total Due (ACT +CT)</i>	<i>Repay-ments</i>
Negative or Nil	No. Amnt.(£m)	7,859 1,076.7	30,933 Neg	2,402 79.8	8,244 552.8	356 131.2	5,530 219.4	6,186 135.6	5,476 61.5	603 31.5	7,617 83.8	1,997 9.2
£1 - £25,000	No. Amnt.(£m)	12,992 175.6	13,143 92.1	521 5.9	13,143 106.3	60 1.6	12,655 99.8	12,682 40.4	12,237 32.2	291 1.0	12,703 30.1	431 3.0
£25,001 - £50,000	No. Amnt.(£m)	2,408 117.2	2,428 86.6	175 1.7	2,428 96.5	21 1.5	2,361 89.4	2,366 35.7	2,270 25.6	139 2.1	2,359 27.2	83 0.5
£50,001- £75,000	No. Amnt.(£m)	1,130 92.1	1,138 69.8	101 1.7	1,138 74.5	14 0.5	1,099 68.6	1,102 26.9	1,070 18.2	100 0.6	1,102 18.6	29 0.2
£75,001- £100,000	No. Amnt.(£m)	712 77.7	714 61.5	59 0.5	714 64.8	9 0.2	692 60.3	694 23.7	674 15.6	73 0.4	687 16.0	11 Neg
£100,001- £200,000	No. Amnt.(£m)	1,238 255.3	1,242 175.5	111 1.7	1,242 187.1	16 0.2	1,184 168.9	1,184 66.1	1,154 41.1	140 1.9	1,182 42.6	24 0.4
£200,001 - £300,000	No. Amnt.(£m)	516 161.5	517 127.0	67 0.9	517 133.2	10 0.1	483 116.5	484 45.5	464 27.3	80 1.4	478 28.5	11 0.2
£300,001- £400,000	No. Amnt.(£m)	296 133.5	296 102.7	27 0.7	296 106.8	5 Neg	272 91.9	273 36.0	266 20.8	39 0.6	272 21.4	5 Neg
£400,001 - £500,000	No. Amnt.(£m)	192 120.3	192 86.4	22 0.5	192 90.5	1 Neg	185 79.8	185 31.0	177 16.7	32 0.4	184 17.0	6 Neg
£500,001 - £600,000	No. Amnt.(£m)	156 112.1	156 85.7	11 0.2	156 90.3	5 1.6	143 75.5	145 29.5	139 15.4	26 0.6	144 16.0	3 Neg
£600,001- £700,000	No. Amnt.(£m)	133 104.3	133 86.1	18 1.8	133 90.9	4 Neg	129 83.8	129 32.6	123 16.4	22 0.3	125 16.7	0 Neg
£700,001 - £800,000	No. Amnt.(£m)	98 88.8	98 73.3	14 0.5	98 75.8	2 Neg	91 65.7	91 25.4	86 14.6	25 0.7	88 15.3	0 Neg
£800,001- £900,000	No. Amnt.(£m)	86 97.3	86 73.1	10 0.5	86 74.9	2 Neg	81 65.9	81 25.5	75 13.1	15 0.5	77 13.5	1 Neg
£900,001- £1,000,000	No. Amnt.(£m)	72 87.0	72 68.3	10 0.2	72 70.2	0 Neg	69 61.4	69 23.7	64 12.8	11 0.3	68 13.1	4 Neg
£1,000,001- £5,000,000	No. Amnt.(£m)	652 1,887.7	652 1,451.7	90 3.3	652 1,491.0	16 1.1	628 1,334.9	631 517.7	597 215.1	128 12.8	614 227.8	8 Neg
£5,000,001- £10,000,000	No. Amnt.(£m)	144 1,333.8	144 1,009.8	22 1.5	144 1,019.8	2 0.2	142 945.8	142 367.5	139 126.8	23 7.8	139 134.6	0 Neg
Over £10,000,000	No. Amnt.(£m)	150 6,345.8	150 5,601.1	22 2.1	150 5,632.9	4 20.6	149 5,244.5	149 2,036.2	143 621.1	32 60.4	146 681.5	1 Neg
All Cases	No. Amnt.(£m)	28,834 12,266.4	52,094 9,250.7	3,682 103.3	29,405 9,958.2	527 158.9	25,893 8,872.3	26,593 3,499.0	25,154 1,294.2	1,779 123.2	27,985 1,403.7	2,614 13.7

"Neg" means negligible - where amount did not round up to £0.1 million

CORPORATION TAX STATISTICS, 1995-96

Table CTS2 - Distribution of selected allowances, reliefs and deductions

Range of Net Case 1 Income		Capital Allowances		Losses Carried Forward	Deductions From Total Income & gains	Manufacturing Relief	Double Taxation	Other Tax Relief	With-holding Tax Credit	Income Tax Credit
		Machinery & Plant	Buildings							
Negative or Nil	No.	11,202	1,451	6,973	4,086	14	61	162	328	4,466
	Amnt.(£m)	1,145.5	134.0	758.5	355.4	1.3	24.9	11.9	2.8	14.4
£1 - £25,000	No.	9,118	857	2,540	842	1,841	33	28	546	2,692
	Amnt.(£m)	46.7	5.9	25.8	6.5	4.7	0.1	Neg	4.5	1.0
£25,001 - £50,000	No.	1,889	252	219	194	703	15	10	183	792
	Amnt.(£m)	19.4	2.3	7.6	7.1	6.5	0.2	0.1	2.3	0.6
£50,001 - £75,000	No.	926	163	90	124	435	4	6	74	370
	Amnt.(£m)	15.6	2.8	3.3	6.1	6.8	Neg	Neg	1.2	0.3
£75,001 - £100,000	No.	563	113	53	82	296	5	4	32	253
	Amnt.(£m)	12.9	1.2	1.4	4.6	6.5	Neg	Neg	0.6	0.4
£100,001 - £200,000	No.	1,020	241	87	202	581	11	13	40	420
	Amnt.(£m)	76.8	4.0	9.0	18.2	20.8	0.4	0.2	1.0	0.9
£200,001 - £300,000	No.	415	124	30	131	256	4	12	17	175
	Amnt.(£m)	28.1	3.3	5.1	16.7	15.3	0.2	0.2	0.5	0.4
£300,001 - £400,000	No.	245	74	17	85	157	3	5	10	90
	Amnt.(£m)	25.9	1.5	5.3	14.8	13.2	0.2	0.1	0.2	0.3
£400,001 - £500,000	No.	152	50	9	50	117	1	7	7	52
	Amnt.(£m)	28.6	1.2	3.3	10.7	12.9	0.1	Neg	0.4	0.1
£500,001 - £600,000	No.	123	50	11	50	99	1	6	1	41
	Amnt.(£m)	23.0	1.2	1.3	16.3	13.2	Neg	Neg	Neg	0.2
£600,001 - £700,000	No.	104	47	7	30	92	1	2	6	35
	Amnt.(£m)	12.8	1.8	4.4	7.1	14.7	0.2	Neg	0.2	Neg
£700,001 - £800,000	No.	73	29	4	31	58	0	3	2	22
	Amnt.(£m)	16.0	0.6	0.3	10.1	9.2	Neg	Neg	Neg	Neg
£800,001 - £900,000	No.	62	27	2	30	54	0	2	1	19
	Amnt.(£m)	14.6	9.0	0.6	9.0	11.0	Neg	Neg	Neg	Neg
£900,001 - £1,000,000	No.	54	21	5	21	45	1	4	0	17
	Amnt.(£m)	15.6	0.5	1.1	8.8	9.8	Neg	0.2	Neg	0.3
£1,000,001 - £5,000,000	No.	467	219	48	183	495	16	64	12	101
	Amnt.(£m)	387.7	54.8	83.5	156.1	273.3	3.9	3.2	0.6	1.1
£5,000,001 - £10,000,000	No.	102	47	5	45	120	6	17	3	25
	Amnt.(£m)	293.0	17.3	8.3	73.9	223.4	3.2	2.5	0.1	0.3
Over £10,000,000	No.	110	61	4	59	126	18	21	6	24
	Amnt.(£m)	540.3	107.8	94.2	388.4	1,259.9	54.1	26.7	1.3	0.5
All Cases	No.	26,625	3,826	10,104	6,245	5,489	180	366	1,268	9,594
	Amnt.(£m)	2,702.5	349.4	1,012.8	1,109.7	1,902.5	87.7	45.4	15.7	21.1

"Neg" means negligible - where amount did not round up to £0.1 million

Table CTS3
Corporation Tax for Accounting Periods Ended in 1995/96

		All Companies	
		£m	
	Adjusted Profits	12,266.4	
Plus	Balancing Charges	307.4	
Plus	Investment Income (section 26)	2.6	
Minus	Capital Allowances (Machinery)	2,702.5	
Minus	Capital Allowances (Buildings)	349.4	
Minus	Miscellaneous Reliefs	363.8	
Minus	Losses Forward	1,012.8	
<hr/>			
Equals A.	Net Case I Income	9,250.7	
<hr/>			
	Rental Income	137.4	
Plus	Rental Balancing Charge	1.0	
Minus	Capital Allowances (Rental)	50.0	
Minus	Losses (Rental)	37.8	
<hr/>			
Equals B.	Net Rental Income	103.3	
<hr/>			
	Interest	298.2	
Plus	Taxed Interest	53.8	
Plus	Foreign Income	132.2	
Plus	Other taxed Income	33.1	
Plus	Other Untaxed Income	17.2	
Plus	Franked Investment Income	69.6	
Plus	Regrossed Capital Gains	158.9	
<hr/>			
Equals C.	Other Income / Capital Gains	763.1	
<hr/>			
D.	Total Income and Gains	10,117.1	(A.+B.+C)
<hr/>			
	Losses	174.7	
Plus	Management Expenses	257.3	
Plus	Excess Capital Allowances	26.5	
Plus	Charges	338.1	
Plus	Group Relief	333.2	
Plus	Residual Deductions from gains	23.9	
<hr/>			
Equals E.	Total Deductions	1,109.7	
<hr/>			
F.	Net Income and gains charged to tax	9,007.4	(D.-E.)
	Of which;		
	Income	8,872.3	
	Gains	135.1	

Table CTS3 (Contd.)
Corporation Tax for Accounting Periods Ended in 1995/96

G.	Average rate of tax*	39%	
H.	Corporation Tax	3,477.1	(F.xG.)
I.	Income Tax Payable Under Deduction	18.8	
J.	Gross tax due (incl. surcharges)	3,499.0	(H. + I.)
Plus	Manufacturing Relief	1,902.5	
Plus	Double Tax Relief	87.7	
Plus	Other Tax Reliefs	45.4	
Plus	Advance Corporation Tax (Total)	146.1	
Equals K.	Total Reliefs	2,181.6	
L.	Tax less Reliefs	1,331.7	
Plus	Credit for fees withholding tax	15.7	
Plus	Income Tax Credit	21.1	
Plus	Investment Income Credits	14.3	
Equals M.	Total Credits	51.2	
N.	Net Tax payable	1,280.5	(L. - M.)
	Of which;		
	Positive payments	1,294.2	
	Repayments	(13.7)	
O.	Current ACT	123.2	
P.	Overall Tax (including ACT,WHT and IT)	1,440.5	(N.+O.)
	Of which;		
	Positive payments	1,454.2	
	Repayments	(13.7)	

* As the tax rate was reduced from 40% to 38% from 1 April, 1995, the rate shown is the average overall rate of tax which applied during the period.

Capital Gains Tax

- **Table CGT1** **Exchequer receipt and net receipt**
- **Table CGT2** **Capital Gains Tax assessments**

Capital Gains Tax was introduced in the Capital Gains Tax Act of 1975.

Capital gains tax is chargeable on the gains arising on the disposal of assets other than that part of a gain which arose in the period prior to 6 April, 1974. Any form of property (other than Irish currency) including an interest in property (as, for example, a lease) is an asset for capital gains tax purposes.

The charge arises to a chargeable person when the asset is disposed of. The tax is charged by reference to a year of assessment, that is, the year ending on 5 April. Self Assessment for capital gains tax for both individuals and companies was introduced with effect from the year of assessment 1990-91.

The rates of tax have varied since the introduction of the tax. For the year 1996-97 there are two rates of tax, one a rate of 40 per cent which applies to the great majority of disposals and which applies irrespective of the length of the period of ownership of the asset and, the other, a special rate of 27 per cent which was introduced by section 66 of the Finance Act, 1994. The 27 per cent rate applies to gains arising on the disposal on or after 6 April, 1994 by an individual of certain shares in an Irish resident trading company. The shares must have been owned by the individual for a period of not less than five years prior to the disposal. For disposals made on or after 6 April, 1996 this period of ownership is reduced to three years.

Chargeable gains of companies other than those arising from the disposal of development land are, in general, charged to corporation tax and not capital gains tax. These chargeable gains will, in effect, be taxed at the equivalent of the rate of capital gains tax - see above.

Various exemptions and reliefs from capital gains tax are provided. Details of these and a more detailed outline of this tax are to be found in "Leaflet No. 3", an explanatory leaflet which is available from the Office of the Revenue Commissioners, Direct Taxes Policy & Legislation Division, Dublin Castle, Dublin 2.

Table CGT1
Capital Gains Tax

Exchequer receipt and net receipt

	<i>Exchequer Receipt</i> £	<i>Net Receipt</i> £
1991	48,205,000	48,090,127
1992	57,727,000	57,767,385
1993	27,591,000	27,444,368
1994	46,935,000	47,162,388
1995	44,541,000	44,471,256
1996	83,492,000	83,735,258

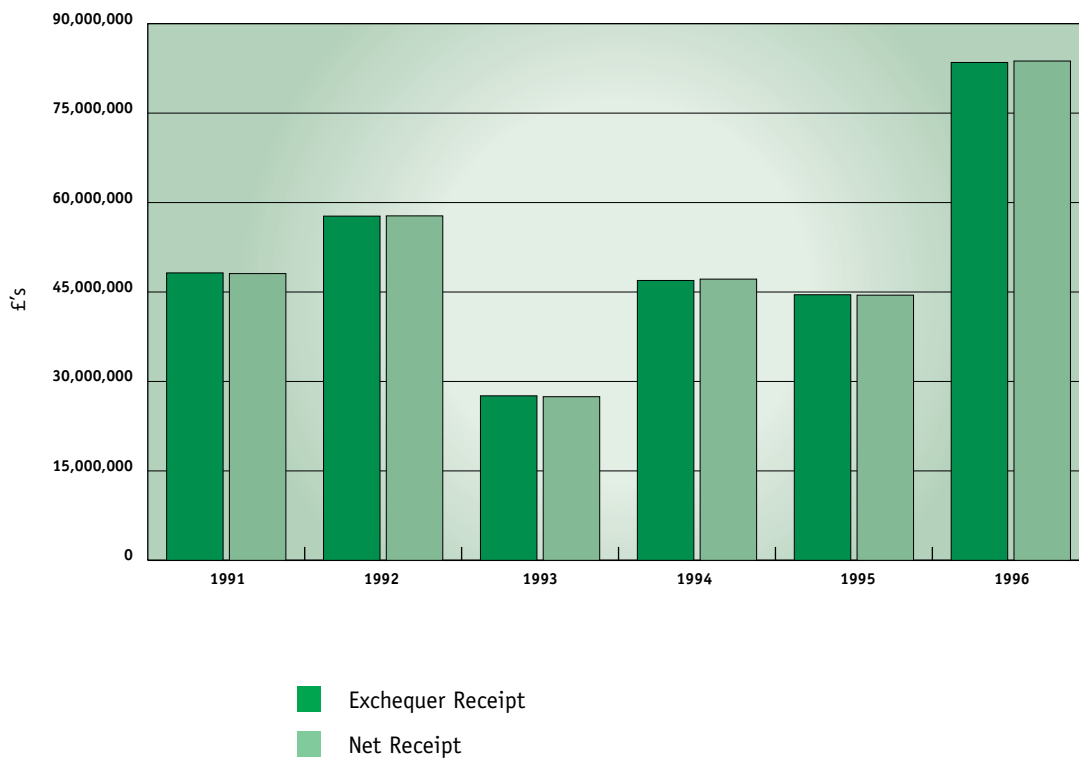


TABLE CGT2
Capital Gains Tax Assessments

<i>Year</i>	<i>No. of Assessments</i>	<i>Net Tax Payable</i>
		£ million
1991	6,062	52.2
1992	5,444	52.1
1993	4,356	47.9
1994	5,102	38.0
1995	4,413	37.7
1996	4,530	82.9

The significant increase in net tax payable in 1996 is partially attributable to an assessment raised in one large settlement.

Note

The figures in the above table are subject to adjustments in respect of discharges and repayments still to be made.

The figure for 1991 and subsequent years include assessments raised in each year except where, for technical reasons, certain assessments are attributed to earlier years. The numbers of assessments for each year are likely to increase over time as tax returns are received and processed. This applies especially to the most recent year shown in the table.

Value Added Tax

- **Table Vat1. Budget estimate, exchequer receipt and net receipt**
- **Table VAT2. Analysis of Net Receipts by Tax Rates**
- **Table VAT3. Number of registrations**
- **Table VAT4. Registrations by trade classification**

VAT is a tax on supplies and importation of most goods and services. Supplies are taxed at all stages of production and distribution. Persons supplying taxable goods or services within the State in the course or furtherance of business are required to register and account for tax if their turnover is in excess of certain limits. Persons whose turnover does not exceed the appropriate limit may register or not, as they choose.

With the formation of the Single Market, liability for VAT also arises for traders and non-taxable entities (e.g. local authorities) in relation to goods acquired in other Member States. In practice, no VAT is payable in the Member State of purchase, but a liability to Irish VAT arises when the goods are brought into the State.

Goods imported from outside the EU are liable to tax on importation at the rate applying to the supply of the same goods within the State. Registered persons who satisfy certain conditions may defer payment of tax at importation to the 15th day of the month following importation.

Registered persons are liable for tax on all taxable goods and services supplied by them within the State. In the case of transactions with other registered persons, invoices showing the tax separately must be issued. Cumulative taxation is avoided by allowing registered persons to deduct the tax borne or payable on their purchases and imports from the tax payable on their supplies. Deduction is allowed in respect of all purchases (including acquisitions from other Member States) and imports, for the purposes of a taxable business, with a few exceptions, mainly motor cars, petrol, meals and entertainment. Export sales are zero rated.

Certain traders who are primarily engaged in making supplies of goods to VAT - registered persons in other Member States or exporting goods to non-EU countries can avail of a facility whereby most supplies (including intra-Community acquisitions and imports) made to them can be zero rated.

The taxable period for VAT is two calendar months. Returns for each two-month period are due between the 10th and 19th of the month following the taxable period. The rates of VAT at the beginning of 1996 were zero, 12.5 per cent and 21 per cent, with a rate of 2.5 per cent applied to livestock, live greyhounds and to the hire of horses. The 2.5 per cent rate was increased to 2.8 per cent with effect from 1 March, 1996.

The rates of VAT which have applied from the introduction of the tax to the end of 1996 are as follows: -

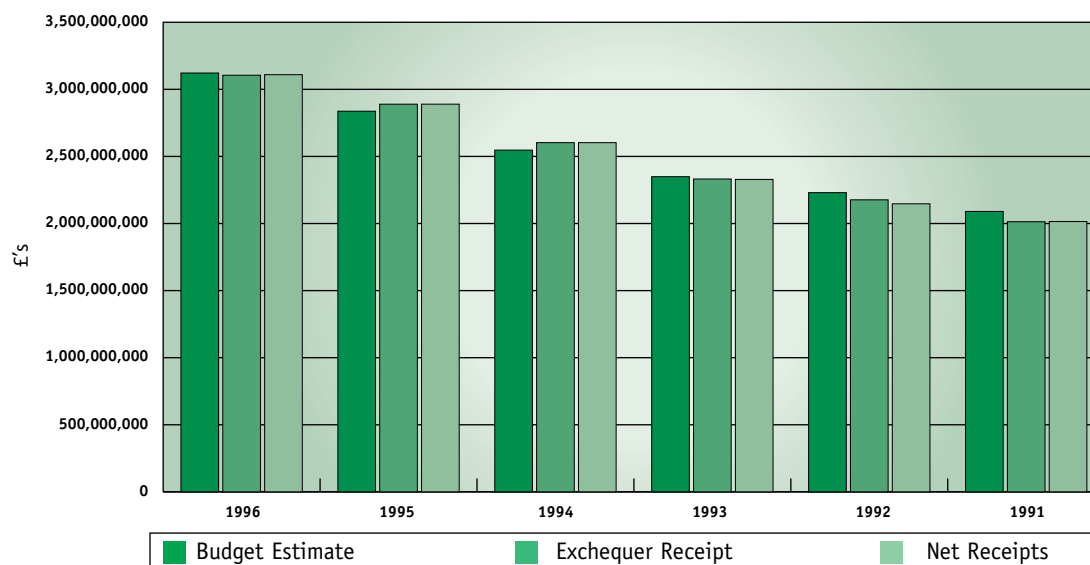
<i>Date</i>	<i>Zero</i> %	<i>Special</i> %	<i>Low</i> %	<i>Standard</i> %	<i>High</i> %
1.11.72	0	11.11(a)	5.26	16.37	30.26
3.9.73	0	11.11(a)	6.75	19.5	36.75
1.3.76	0	-	10	20	35&40(b)
1.3.79	0	-	10	20	-
1.5.80	0	-	10	25	-
1.9.81	0	-	15	25	-
1.5.82	0	-	18	30	-
1.3.83	0	-	23	35	-
1.5.83	0	5,18(d)	23	35	-
1.5.84	0	5,8,18(d)	23	35	-
1.3.85	0	2.2(c)	10(d)	23(e)	-
1.3.86	0	2.4 (c)	10	25	-
1.5.87	0	1.7(c)	10	25	-
1.3.88	0	1.4(c),5(f)	10	25	-
1.3.89	0	2(c),5(f)	10	25	-
1.3.90	0	2.3(c)	10	23	-
1.3.91	0	2.3	10&12.5(g)	21	-
1.3.92	0	2.7	10,12.5&16(h)	21	-
1.3.93	0	2.5	12.5(i)	21	-
1.3.94	0	2.5	12.5	21	-
1.3.95	0	2.5	12.5	21	-
1.3.96	0	2.8	12.5	21	-

Notes

- (a) The rate of 11.11 per cent applied only to dances; they were liable at the low rate from 1.3.76 to 28.2.85 and at the standard rate thereafter.
- (b) Goods previously liable at the high rates have been liable at the low or standard rates since 1.3.79. This reduction in VAT charges was effected in conjunction with an increase in excise duty.
- (c) These rates applied to livestock only. Prior to the introduction of the 2.2 per cent rate, the 23 per cent rate had applied to livestock but only on part of the consideration for supplies; this had resulted in an effective rate of 2.0 per cent.
- (d) The 10 per cent rate introduced in 1985 applied almost entirely to goods and services previously liable at the 5,8 and 18 per cent rates.
- (e) The standard rate of 23 per cent introduced in 1985 applied to almost all goods and services previously liable at the 23 and 35 per cent rates.
- (f) The 5 per cent rate applied to electricity only. This rate was increased to 10 per cent from 1 March, 1990.
- (g) The 12.5 per cent rate introduced in 1991 applied to electricity and telecommunication services and certain other goods and services previously liable at the 10 per cent rate.
- (h) The 16 per cent rate introduced in 1992 applied to telecommunications, adult clothing and footwear and certain goods and services previously liable at the 12.5 per cent rate.
- (i) The 10 per cent and the 16 per cent rates were abolished on 1 March, 1993. However, in the case of sales of domestic dwellings, lettings of holiday accommodation and short-term hiring of cars, the 10 per cent rate continued to apply, where a fixed charge agreement or contract had been entered into before 25 February, 1993.

Table VAT1.

<i>Year</i>	<i>Budget Estimate</i>	<i>Exchequer Receipt</i>	<i>Net Receipts</i>
	£	£	£
1991	2,090,000,000	2,013,173,000	2,014,849,831
1992	2,230,000,000	2,176,598,000	2,176,841,547
1993	2,349,000,000	2,331,834,000	2,328,638,786
1994	2,547,000,000	2,602,799,000	2,602,646,749
1995	2,837,000,000	2,889,415,000	2,889,620,068
1996	3,121,700,000	3,105,085,000	3,109,289,025



Notes:

1. The above receipt figures include arrears of turnover and wholesale taxes.
2. The figure of £3,109.2 million includes an amount of £21.2 million due in respect of imports in December, 1995, payment of which was received in January, 1996, and excludes an amount of £22.4 million due in respect of imports in December, 1996 payment of which was deferred until January, 1997.

Table VAT2.

Analysis of Net Receipts by VAT Rates

<i>Rate of VAT</i>	<i>Payable on Sales</i>	<i>Paid at Importation</i>	<i>Total</i>	<i>Deductible</i>	<i>Net Paid (adjusted)</i>
	£m	£m	£m	£m	£m
Flat Rate	31	-	31	79	-48
Low	1,235	30	1,265	330	935
Standard	6,392	343	6,735	4,513	2,222
TOTALS	7,658	373	8,031	4,922	3,109

Note:

The figures shown above are estimates derived from Trading Details supplied by VAT registered Traders.

Table VAT3.**Number of registrations**

Registrations effective on 31.12.95	142,322
New registrations in 1996	<u>18,118</u>
	160,440
Registrations cancelled in 1996	<u>16,316</u>
Registrations effective on 31.12.96	144,124

Table VAT4.**Registrations by trade classification**

<i>Description of category</i>	<i>31 Dec. 1995</i>	<i>31 Dec. 1996</i>	
Hotel, guest-houses	1,233	1,109	
Catering	2,990	2,536	
Entertainments	477	428	
Builders	16,156	14,542	
Hire-purchase	145	131	
Services	37,870	34,515	
Grocers	4,167	3,728	
Grocery with public house	792	709	
Public House	6,581	5,806	Note:
"Unprocessed" Goods	5,405	4,969	Traders are classified by reference to the information supplied at the time of registration. Those traders who were registered for turnover tax retained the same classification on the changeover to Value-Added Tax on 1 November, 1972. A trader is classified by reference to their main business activity. Details of all trading activities as shown on returns appear under that one classification. If there is a change in the main business activity, the original trade classification is not normally altered.
General Stores	1,204	1,093	
Cakes, tobacco, papers	1,930	1,670	
Shoe Shops	384	337	
Drapers	2,699	2,302	
Garages, etc	5,590	5,090	
Chemists	1,139	1,043	
Builders' providers	1,369	1,236	
Electrical dealers	1,261	1,123	
Jewellers	456	411	
Booksellers	690	618	
Furniture, etc	879	787	
Department stores	69	64	
Variety chain stores	72	61	
Fuel merchants	524	462	
Other distributors	8,273	7,370	
Manufacturers	8,035	7,109	
Other	31,932	44,875	
TOTALS	142,322	144,124	

Sheriff and Solicitor Enforcement

- **Table ENF1** **Certificates Issued To Sheriffs In 1996**
- **Table ENF2** **Particulars Of Some Certificates Issued To Sheriffs**
- **Table ENF3** **Details Of Total Judgements Registered**
- **Table ENF4** **Nature Of Business Or Occupation Where Judgements Registered**
- **Table ENF5** **Details Of Some Judgements Registered**

ENFORCEMENT BY SHERIFFS

(Notes on Tables ENF1 and ENF2)

1. The greater part of enforcement activity consists of the issue of certificates to Sheriffs under Section 485 of the Income Tax Act, 1967. In the course of 1996, 82,234 such certificates with a face value of £352,641,000 were issued.
2. More than one certificate may issue in respect of the same person for different taxes due, or for amounts of tax due for different periods.
3. The face value of the certificates of necessity reflects a high degree of estimation, since the taxpayers have failed to respond to earlier demands for correct returns and payments.
4. During 1996, the real liability as distinct from the estimated liability was satisfied in 70.4% of cases where Sheriff enforcement was completed.
5. The total value of payments made directly to Sheriffs in 1996 was £60m.

JUDGEMENTS REGISTERED BY THE COLLECTOR-GENERAL

(Notes on Tables ENF3, ENF4 and ENF5)

1. In the course of 1996, the number of judgements registered by the Collector-General in respect of tax and interest was 1,035.
2. The number of cases referred for enforcement by court proceedings in 1996 was 4,005. Judgements are not obtained in all cases where proceedings are taken, as payment can be made before judgement stage is reached. Similarly, not all judgements are registered. Payment can be made after judgement is obtained, in which case registration of that judgement is not then effected.
3. Conclusions should not be drawn from the breakdown of the figures under the various businesses and occupations, as judgements registered are not representative of the total number of cases subject to enforcement action (82,234 enforcement certificates were issued to the Sheriffs in 1996.)
4. The total value of all judgements registered in 1996 was £11,247,200.
5. The total amount collected as a result of Solicitor enforcement in 1996 was £8.9 m.

Table ENF1**Certificates Issued To Sheriffs in 1996**

<i>Tax Type</i>	<i>No.</i>	<i>Value £000</i>
Value Added Tax	44,167	171,280
PAYE/PRSI	23,817	117,354
Income Tax	12,208	40,402
Corporation Tax	2,003	23,318
Capital Acquisitions Tax	39	287
Totals	82,234	352,641

Table ENF2**Particulars Of Some Certificates Issued To Sheriffs.**

<i>Nature of Business or Occupation</i>	<i>£</i>	<i>Tax</i>
Machinery Manufacturer	101,252	Value Added Tax
Building Contractor	85,738	
Warehousing Company	69,752	
Hydraulic Manufacturer	66,808	
Printer	59,895	
Carpet Retailer	43,454	
Computer Software Services	63,882	PAYE/PRSI
Painter/Decorator	61,331	
Leisure Club	59,722	
Hotel	46,273	
Machinery Hire	40,402	
Water Bottling	35,535	
Beauty Clinic	29,370	Income Tax
Building Contractor	28,600	
Cattle Dealer	23,600	
Farmer	21,450	
Grocer	20,440	
Butcher	18,370	
Steelworks	80,614	Corporation Tax
Property Company	33,071	
Food Processing	26,473	
Fish Exporter	25,296	
Publican	23,100	
Agricultural Contractor	21,890	

Table ENF3**Details Of Total Judgements Registered**

<i>Range of Value £</i>	<i>Ltd. Co's</i>	<i>Individual</i>	<i>Total</i>
Less than 2,000	70	190	260
2,000 - 5,000	101	285	386
5,000 - 10,000	70	105	175
10,000 - 20,000	38	66	104
20,000 - 50,000	22	43	65
50,000 - 100,000	8	22	30
> 100,000	5	10	15
Total	314	721	1035

Table ENF4**Nature Of Business Or Occupation Where Judgements Registered**

<i>Ltd. Companies</i>	<i>No.</i>	<i>Individuals</i>	<i>No.</i>
Service Companies	133	Professionals	109
Food Catering	37	Building Industry	84
Building Contractors	25	General Services	73
Property/Development	18	Retailers	64
Haulage	16	Haulage	63
General Contractors	16	General Tradesmen	53
General Wholesale	14	General Contractor	42
Finance/Investment	10	Plant Hire	40
Plant Hire	7	Farmer	36
Security	7	Business Proprietor	35
Motor Trade	6	Food Catering	30
Manufacturing	5	Motor Trade	30
Holiday/Leisure Centres	3	Hairdressers	26
Printers	2	Manufacturing	15
Other	15	Other	21
Total	314		721

Table ENF5

Details Of Some Judgements Registered

<i>Nature Of Business Or Occupation</i>	<i>Amount £</i>	<i>Tax</i>
Farmer	279,568	Income Tax
Truck Repairs	78,652	
Inheritor	54,730	
Publican	46,400	
Fitter/Welder	26,795	
Service Co.	168,780	Value Added Tax
Architect	101,222	
Boutique	58,000	
Haulage	24,059	
Electrical Dealer	345,284	PAYE/PRSI
Haulage	166,206	
Plant Hire	113,678	
Hairdresser	85,388	
Solicitor	72,353	
Architect	86,238	VAT/Income Tax
Garage	85,764	
Restaurant	83,471	
Auctioneer	359,439	Capital Gains Tax
Construction Co.	221,000	PAYE/PRSI/Corp. Tax