



Office of the Revenue Commissioners

Statistical Report 2001

(Year ended 31st December 2001)

Revenue



DUBLIN

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OFFICE OF THE REVENUE COMMISSIONERS STATISTICAL REPORT 2001

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 majority of the Report is in Euro, with the exception of specific "rates/bands/limits" material relating to pre Euro years. The conversion rate is €1 = IR£0.787564.

The Report is set out under the following main headings:

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Total Revenue

- **Table TR1.** **Gross Receipts**
- **Table TR2.** **Net Receipts**
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- **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 2001 are given in Table TR1.

Table TR2 contains net receipts of revenue for the year ended 31 December 2001. 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 2001**

Gross Receipts	€	€
Balance on 1 January, 2001		37,868,870
Gross Receipts of Duties:-		
Customs (including €9,241,876 Duty Deferred under EU Regulation)	167,425,562	
Excise	4,381,919,392	
Capital Acquisitions Tax (including Estate Duties and Wealth Tax etc.)	174,529,250	
Capital Gains Tax	889,051,323	
Stamp Duties	1,257,150,986	
Residential Property Tax	2,029,793	
Income Tax (including Income Levy)	10,549,136,736	
Corporation Tax (including Corporation Profits Tax)	4,622,845,411	
Value Added Tax (including €70,186,168 Duty Deferred)	10,539,251,530	
Agricultural Levies, etc. (including €25,366 Duty Deferred)	828,113	
		32,584,168,096
Gross Receipts of Moneys received and collected on behalf of other Departments (including Fee Stamps, €821,810)		
		5,177,951,577
Receipts in Aid of Vote (Net)		32,416,549
		<u>37,832,405,092</u>

Table TR1 — continued

Gross Receipts, Year 2001 — continued

Disposal	€	€
Drawbacks, Repayments, Allowances, etc.		
Customs	6,257,949	
Excise	169,316,252	
Capital Acquisitions Tax (including Estate Duties and Wealth Tax etc.)	6,770,878	
Capital Gains Tax	13,471,508	
Stamp Duties	34,625,277	
Residential Property Tax	378,047	
Income Tax (including Income Levy)	1,230,382,402	
Corporation Tax (including Corporation Profits Tax)	478,942,496	
Value Added Tax	2,641,142,887	
Agricultural Levies, etc.	-	
		4,581,287,696
Payments to the Exchequer:-		
Customs	165,192,924	
Excise	4,050,006,095	
Capital Acquisitions Tax (including Estate Duties and Wealth Tax etc.)	168,767,237	
Capital Gains Tax	880,338,614	
Stamp Duties	1,226,902,195	
Residential Property Tax	1,651,929	
Income Tax (including Income Levy)	9,346,872,127	
Corporation Tax (including Corporation Profits Tax)	4,156,049,540	
Value Added Tax	7,920,461,067	
Agricultural Levies, etc.	-	
		27,916,241,728
Payments to and on behalf of other Departments in respect of Moneys collected on their behalf (including €1,468,025 to Exchequer in respect of Fee Stamps & €167,605,426 Tobacco Levy) and rounding €5		5,347,253,509
Payments to Appropriations-in-aid of Vote		32,416,549
Balance, 31 December, 2001		(44,794,390)
		<u>37,832,405,092</u>

Table TR2

Net Receipts

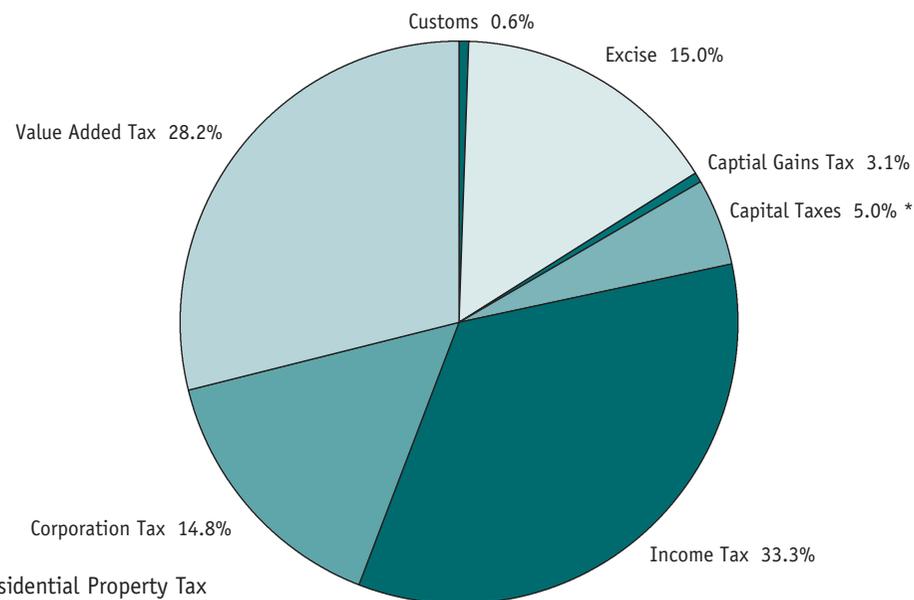
Year	Customs	Excise	Capital Acquisitions Tax (a)	Capital Gains Tax	Stamps	Residential Property Tax	Income Tax (b)	Corporation Tax (c)	Value Added Tax	Agricultural Levies etc.	Total
	€	€	€	€	€	€	€	€	€	€	€
1998	195,640,380	3,586,738,768	141,845,077	245,163,436	687,144,764	1,826,092	7,290,773,415	2,614,279,146	5,421,514,137	753,242	20,185,678,455
1999	183,968,362	4,016,096,260	192,275,660	452,204,404	913,201,972	1,767,900	8,006,980,716	3,442,370,042	6,237,685,463	2,234,853	23,448,785,633
2000	204,704,434	4,424,165,146	223,089,988	773,503,950	1,089,920,549	2,024,969	9,124,775,975	3,885,268,688	7,486,501,827	1,085,116	27,215,040,642
2001	161,167,613	4,212,603,140	167,758,371	875,579,814	1,222,525,708	1,651,748	9,318,754,334	4,143,902,915	7,898,108,644	828,113	28,002,880,400

(a) Includes Wealth Tax, Estate etc., Duties.

(b) Includes Income Levy

(c) Includes Corporation Profits Tax.

Net Receipts



* Capital Acquisitions Tax, Stamp Duties, Residential Property Tax

Table TR3**Net Receipts as a % of GDP**

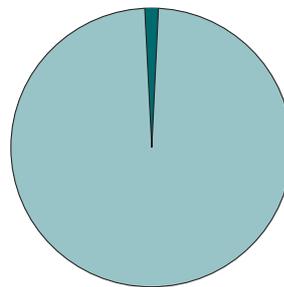
<i>Year</i>	<i>GDP*</i> €	<i>Net Receipts</i> €	<i>Net Receipts as % of GDP</i> €
1998	75,723,369,783	20,185,678,455	26.7%
1999	87,677,953,792	23,448,785,633	26.7%
2000	102,911,001,519	27,215,040,642	26.4%
2001	115,437,000,000	28,002,880,400	24.3%

*Source: C.S.O., Dept. of Finance.

Table TR4**Gross Revenue Receipts and Cost of Administration**

<i>Year</i>	<i>Gross Receipts</i> €m	<i>Cost of Administration</i> €m	<i>Cost as Percentage of Gross Receipts</i>
1998	22,813.1	223.1	0.98%
1999	26,532.5	233.0	0.88%
2000	30,740.7	250.1	0.81%
2001	32,422.8	290.4	0.90%

Cost of Admin as % of Gross Receipts 0.90%

**Table TR5****Cost of Administration (main elements)**

<i>Service</i>	€m
Salaries, Wages & Allowances	175.8
Computer & Office Equipment	23.0
Postal & Telecommunications	10.8
Superannuation Costs	24.2
Services provided by the Office of Public Works	21.9
Miscellaneous	34.7
Total	290.4

Excise

- Table EX1. Excise Duty, Net Receipts 1999 - 2001

Excise Duty on Beer:-

- Table EX2. Net Duty Paid Quantities and Net Excise Receipts 1992 - 2001
- Table EX3. Incidence of Duty and VAT – per Pint of Stout 1992 - 2001
– per Pint of Lager 1992 - 2001

Excise Duty on Spirits:-

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- Table EX6. Quantities Retained for Home Use and Net Excise Receipts 1992 - 2001

Excise Duty on Cider and Perry:-

- Table EX7. Quantities Retained for Home Use and Net Excise Receipts 1992 - 2001

Excise Duty on Betting, Bookmaking Premises and Bookmakers' Licences

- Table EX8. Betting Duty, Bookmaking Premises Duty and Bookmakers' Licence Duty 1996 - 2001

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

- Table EX9. Motor Vehicle Registration Tax - Registrations and Net Receipts 1993 - 2001

Excise Duty on Mineral Hydrocarbon Light Oil:-

- Table EX10. Quantities Retained for Home Use and Net Excise Receipts 1992 - 2001
- Table EX11. Incidence of Duty and VAT per litre of Unleaded Petrol 1992 - 2001

Excise Duty on Hydrocarbon Oils Other Sorts:-

- Table EX12. Quantities Retained for Home Use and Net Excise Receipts 1992 - 2001
- Table EX13. Incidence of Duty and VAT per Litre of Auto Diesel 1992 - 2001

Excise Duty on Gaseous Hydrocarbons in Liquid Form (LPG):-

- Table EX14. Quantities Retained for Home Use and Net Excise Receipts 1992 - 2001

Excise Duty on Tobacco Products:-

- Table EX15. Quantities Retained for Home Use and Net Excise Receipts 1992 - 2001
- Table EX16. Incidence of Duty and VAT per Packet of 20 Cigarettes

Excise Licences:-

- Table EX17. Numbers and Net Receipts 1999 - 2001

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 1999-2001**

<i>Commodity Type</i>	<i>Rate of Duty</i>		
	<i>1999</i>	<i>2000</i>	<i>2001</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)	£21.75	£21.75	£21.75
Not exceeding 5.5% volume (w.e.f. 1st. July 1996)	£15.65	£15.65	£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
-exceeding 6% but not exceeding 8.5%	£151.59	£151.59	£151.59
4 WINE AND MADE WINE (per hectolitre) Of an alcoholic strength by volume:			
-Still and Sparkling not exceeding 5.5%	£71.66	£71.66	£71.66
-Still exceeding 5.5% but not exceeding 15%	£215.01	£215.01	£215.01
-Still exceeding 15%	£311.97	£311.97	£311.97
-Sparkling exceeding 15%	£430.02	£430.02	£430.02
TOBACCO			
1 CIGARETTES (Specific duty per 1,000 cigarettes) (Ad Valorem duty as percent of retail price)	£66.76 17.45%	£80.99 18.57%	£81.68 18.89%
2 CIGARS (per kilogram)	£101.334	£123.465	£124.840
3 FINE CUT TOBACCO FOR ROLLING OF CIGARETTES (1 per kilogram)	£85.511	£104.186	£105.347
4 OTHER SMOKING TOBACCO (per kilogram)	£70.302	£85.655	£86.609
MINERAL HYDROCARBON LIGHT OILS (per 1,000 Litres)			
1 LEADED PETROL	£361.36	£361.36	£361.36
2 UNLEADED PETROL	£294.44	£294.44	£274.44
3 SUPER UNLEADED	£357.22	£357.22	£357.22
HYDROCARBON OILS OTHER SORTS (per 1,000 Litres)			
1 HEAVY OIL (AUTO DIESEL) Auto Diesel - Scheduled passenger road transport services	£256.14 £17.90	£256.14 £17.90	£196.14 £17.90
2 HEAVY OIL (NON AUTO USE - REBATE RATE) Transport services KEROSENE (w.e.f. 1/12/1999)	£37.30 £25.00	£37.30 £25.00	£37.30 £25.00
3 FUEL OIL - Industrial - For the use in the Generation of Electricity for sale	£10.60 £10.60	£10.60 £10.60	£10.60 £10.60
4 AUTO LPG AND METHANE	£41.75	£41.75	£41.75
5 OTHER LPG	£14.30	£14.30	£14.30

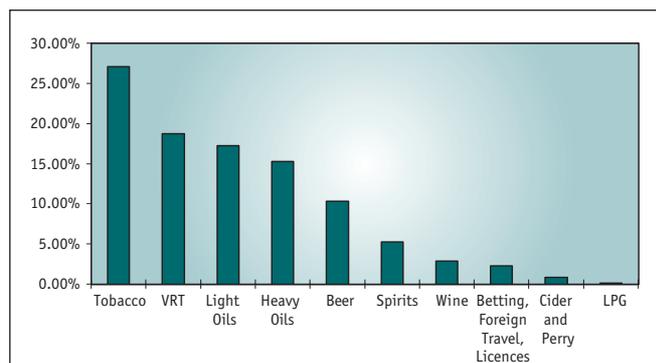
Excise Duty Net Receipts 1999-2001 Table EX1

Head of Duty		1999 €	2000 €	2001 €
Beer	Import	49,705,008	54,736,233	50,744,260
	Home	427,386,696	421,179,045	384,901,053
	Total	477,091,704	475,915,278	435,645,313
Cider and Perry	Import	2,375,862	2,732,256	3,663,225
	Home	26,283,957	30,617,522	32,455,523
	Total	28,659,818	33,349,778	36,118,748
Spirits	Import	82,359,328	101,112,880	89,942,900
	Home	135,590,833	145,973,156	130,975,142
	Total	217,950,162	247,086,036	220,918,042
Wine & Made Wine	Home & Import	108,613,037	121,510,879	119,169,089
	Home & Import	2,668,914	2,296,325	1,713,478
	Total	111,281,951	123,807,204	120,882,567
Tobacco	Import	118,975,974	121,560,513	128,530,680
	Home	742,536,090	837,091,872	1,013,293,050
	Total	861,512,064	958,652,385	1,141,823,730
Hydrocarbon Light Oils	Import	576,338,411	603,868,946	587,601,737
	Home	144,084,603	150,967,236	137,652,201
	Total	720,423,013	754,836,182	725,253,938
Hydrocarbon Oils Other Sorts	Import	567,680,007	592,627,640	520,044,368
	Home	141,920,003	148,156,910	123,953,274
	Total	709,600,010	740,784,550	643,997,643
LPG	Import	3,957,959	4,248,971	4,105,987
	Home	989,490	1,062,243	1,000,744
	Total	4,947,448	5,311,214	5,106,730
Vehicle Reg'nTax	Total	771,115,041	1,001,252,058	788,029,014
SUBTOTAL	Import	1,510,005,586	1,602,398,318	1,503,802,246
	Home	2,392,575,625	2,738,596,367	2,827,196,523
TOTAL		3,902,581,211	4,340,994,685	4,117,775,725

Note: The receipts for Beer, Spirits and Wine for 2001 are not directly comparable to 2000 due to the provision in the 2001 Finance Bill to abolish the end year payment catch-up for alcohols.

Excise Duty on Premises or Activities	1999 €	2000 €	2001 €
Betting	67,804,494	58,868,555	68,066,165
Bookmaking Premises	281,501	309,689	342,829
Clubs	762,160	694,712	497,864
Firearms Certificates	5,224,944	3,211,267	4,271,803
Firearm Dealers	21,052	11,440	27,998
Excise Duty on Public			
Dancing Licences etc.	7,883,964	8,738,777	7,537,053
Foreign Travel	20,549,012	1,927,882	39,508
Licences	10,987,922	9,408,140	14,044,195
SUBTOTAL	113,515,049	83,170,461	94,827,415
TOTAL NET RECEIPTS	4,016,096,260	4,424,165,145	4,212,603,140

Percentage of Total Excise Receipts in 2001 received from Each Commodity



Since October 1993, 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.

Excise Duty on Beer

Table EX2

Net Duty Paid Quantities and Net Excise Receipts 1992 - 2001

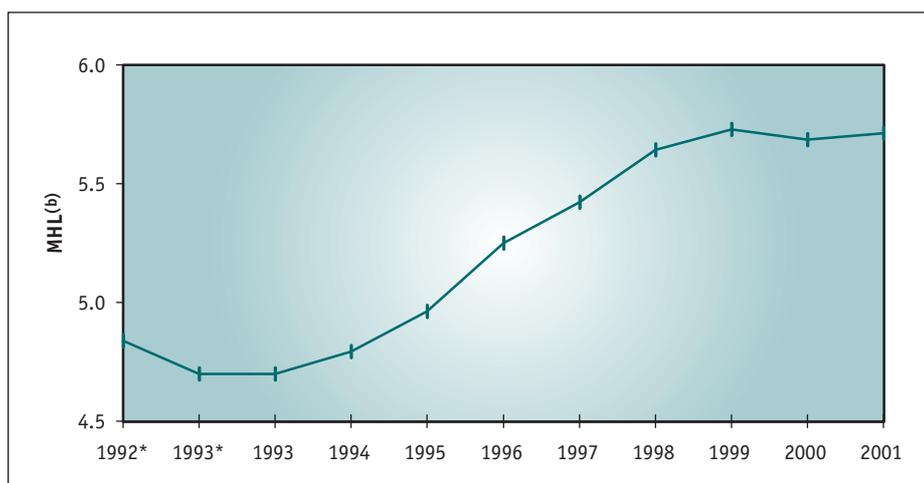
Year	Home-Made		Imported	Home-Made and Imported	
	Net Duty Paid Quantities		Estimated Total MHL ^(b) (Retail)	Percent Change	Net Excise Receipts €
Litres of Alcohol	Litres of Alcohol				
1992 ^(a)	1,621,628	313,456	4.840	4.7%	374,837,179
1993 ^(a)	1,321,958	208,430	4.700	-	-
1993	2,236,158	465,701	4.700	-2.9%	345,935,913
1994	17,921,383	2,128,485	4.792	2.0%	395,659,325
1995	18,550,000	2,089,959	4.962	3.5%	410,240,634
1996	19,687,431	2,147,788	5.249	5.8%	432,953,619
1997	20,481,710	2,185,668	5.423	3.3%	449,326,205
1998	21,176,302	2,404,749	5.641	4.0%	464,261,191
1999	21,560,795	2,463,133	5.728	1.5%	477,091,704
2000	21,095,782	2,744,641	5.684	-0.8%	475,915,278
2001^(c)	21,151,263	2,784,078	5.712	0.5%	435,645,313

(a) Up to 2 October 1993 the quantities of beer are shown as Standard Barrels. From then on the quantities are shown as litres of alcohol.

(b) MHL = Millions of Hectolitres

(c) The receipts for 2001 are not directly comparable to 2000 due to the provision in the 2001 Finance Bill to abolish the end year payment catch-up.

Beer Consumption 1992 - 2001



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 Stout 1992 - 2001

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
1992	2.08	6.1%	0.44	0.36	0.80	2.6%	1.28	8.4%	38.6%
1993	2.21	6.0%	0.44	0.38	0.83	2.7%	1.38	8.1%	37.4%
1994	2.33	5.5%	0.47	0.40	0.88	5.9%	1.46	5.3%	37.6%
1995	2.42	3.6%	0.47	0.42	0.89	1.7%	1.52	4.8%	36.9%
1996	2.44	0.9%	0.47	0.42	0.89	0.4%	1.54	1.2%	36.7%
1997	2.51	3.0%	0.47	0.44	0.91	1.4%	1.60	3.9%	36.1%
1998	2.59	3.1%	0.47	0.45	0.92	1.5%	1.67	4.1%	35.6%
1999	2.74	5.7%	0.47	0.47	0.95	2.8%	1.79	7.3%	34.6%
2000	2.87	4.8%	0.47	0.50	0.97	2.4%	1.90	6.0%	33.8%
2001	3.00	4.7%	0.47	0.50	0.97	0.3%	2.03	6.9%	32.4%

INCREASE IN CPI (ALL ITEMS)

1992-2001 26.7%

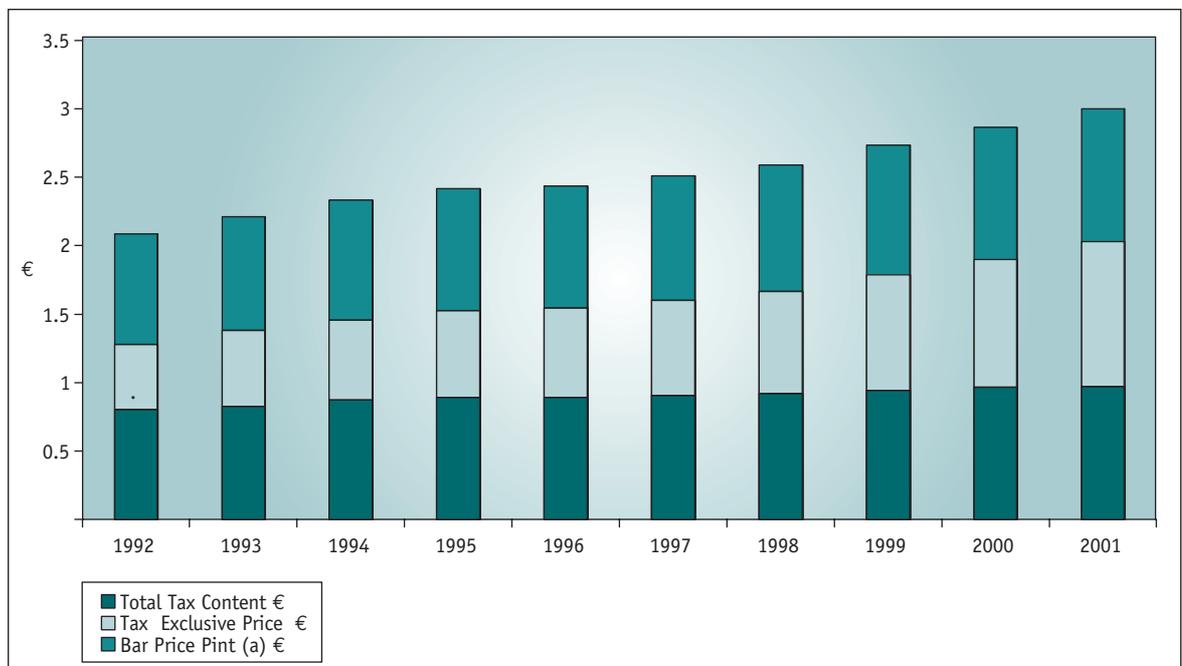
INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 43.9%

TAX EXCLUSIVE PRICE: 58.6%

TAX CONTENT: 20.6%

Price of a Pint of Stout, the Tax Take and the Tax Exclusive Price 1992 - 2001



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

Table EX3 - continued

Incidence of Duty and VAT per Pint of Lager 1992 - 2001

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
1992	2.30	5.4%	0.44	0.40	0.84	2.5%	1.46	7.2%	36.6%
1993	2.44	5.7%	0.44	0.42	0.87	2.7%	1.57	7.4%	35.6%
1994	2.58	5.9%	0.47	0.45	0.92	6.1%	1.66	5.8%	35.6%
1995	2.64	2.4%	0.47	0.46	0.93	1.2%	1.71	3.1%	35.2%
1996	2.68	1.5%	0.47	0.47	0.94	0.8%	1.75	2.0%	34.9%
1997	2.78	3.6%	0.47	0.48	0.95	1.8%	1.82	4.5%	34.3%
1998	2.86	3.1%	0.47	0.50	0.97	1.6%	1.90	3.9%	33.8%
1999	3.02	5.4%	0.47	0.52	0.99	2.8%	2.02	6.7%	33.0%
2000	3.17	5.1%	0.47	0.55	1.02	2.7%	2.15	6.2%	32.2%
2001	3.31	4.4%	0.47	0.55	1.02	0.1%	2.29	6.4%	30.9%

INCREASE IN CPI (ALL ITEMS)

1992-2001 26.7%

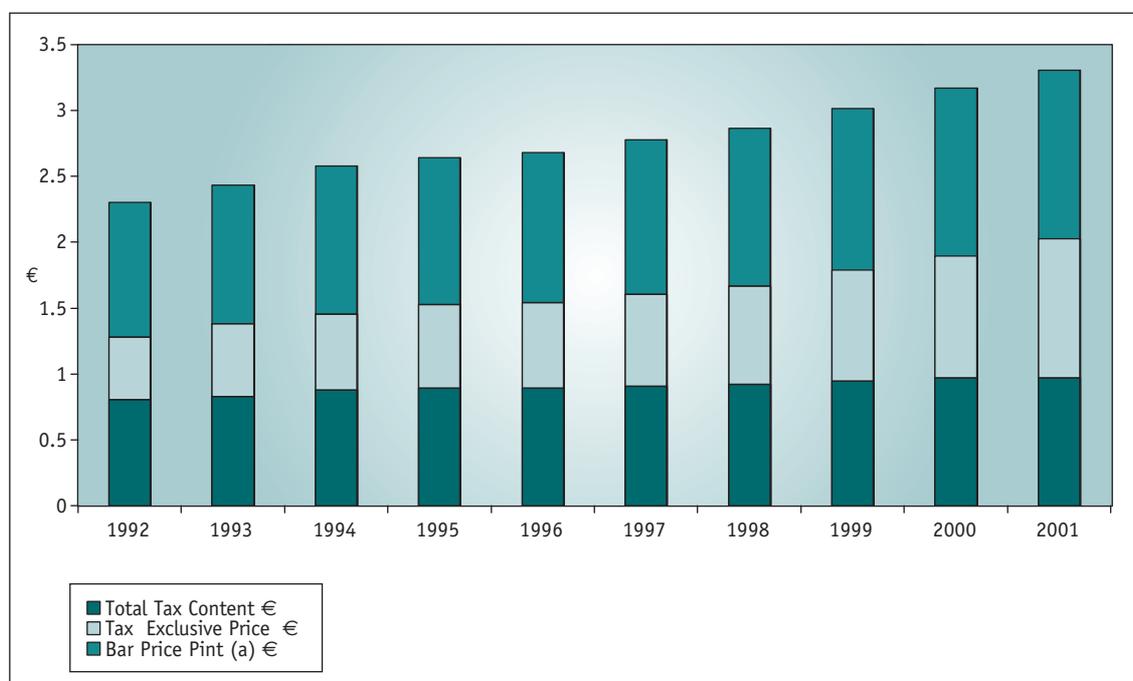
INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 43.5%

TAX EXCLUSIVE PRICE: 56.4%

TAX CONTENT: 21.3%

Price of a Pint of Lager, the Tax Take and the Tax Exclusive Price 1992 - 2001



(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 alcoholic 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.

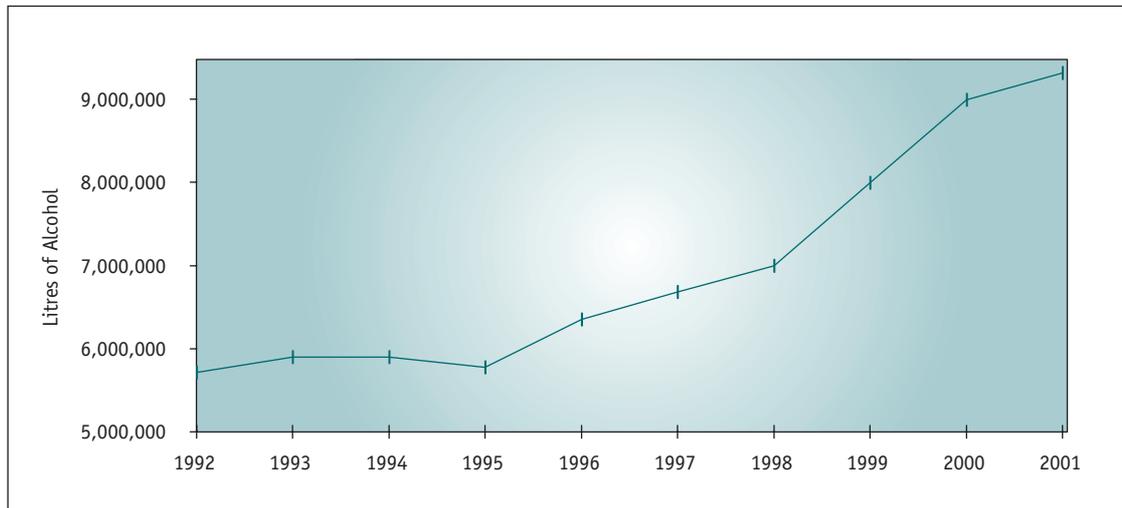
Table EX4

Quantities Retained for Home Use and Net Excise Receipts 1992 - 2001

Year	Home-Made	Imported	Home-Made and Imported		
	Quantity (Litres of Alcohol)	Quantity (Litres of Alcohol)	Total Quantity (Litres of Alcohol)	Percent Change	Net Excise Receipts €
1992	3,661,769	2,051,747	5,713,516	-5.4%	145,730,699
1993	3,739,971	2,161,854	5,901,825	3.3%	150,549,073
1994	3,723,946	2,177,523	5,901,469	0.0%	162,530,848
1995	3,601,493	2,176,197	5,777,690	-2.1%	160,131,580
1996	3,993,950	2,360,423	6,354,373	10.0%	174,753,755
1997	4,149,306	2,529,932	6,679,238	5.1%	182,962,840
1998	4,259,890	2,739,094	6,998,984	4.8%	187,488,053
1999	4,942,313	3,053,211	7,995,524	14.2%	217,950,162
2000	5,227,603	3,766,404	8,994,007	12.5%	247,086,036
2001^(a)	5,453,943	3,857,932	9,311,875	3.5%	220,918,042

(a) The receipts for 2001 are not directly comparable to 2000 due to the provision in the 2001 Finance Bill to abolish the end year payment catch-up.

Spirit Consumption 1992 - 2001



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 EX5

Incidence of Duty and VAT per Standard Measure of Whiskey 1992 - 2001

Year (Mid May)	Price Per Measure (a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Tax as % of Price
1992	1.71	7.1%	0.36	0.30	0.66	3.1%	1.05	9.8%	38.5%
1993	1.80	4.8%	0.36	0.31	0.67	2.2%	1.12	6.5%	37.5%
1994	1.90	6.0%	0.39	0.33	0.72	7.4%	1.18	5.1%	38.0%
1995	1.98	3.9%	0.39	0.34	0.74	1.8%	1.24	5.2%	37.2%
1996	2.02	1.8%	0.39	0.35	0.74	0.8%	1.27	2.4%	36.9%
1997	2.08	3.3%	0.39	0.36	0.75	1.3%	1.33	4.4%	36.2%
1998	2.16	4.0%	0.39	0.38	0.77	1.9%	1.40	5.2%	35.5%
1999	2.28	5.3%	0.39	0.40	0.79	2.6%	1.49	6.8%	34.6%
2000	2.38	4.4%	0.39	0.41	0.81	2.2%	1.58	5.6%	33.8%
2001	2.45	3.0%	0.39	0.41	0.80	-0.5%	1.65	4.9%	32.7%

INCREASE IN CPI (ALL ITEMS)

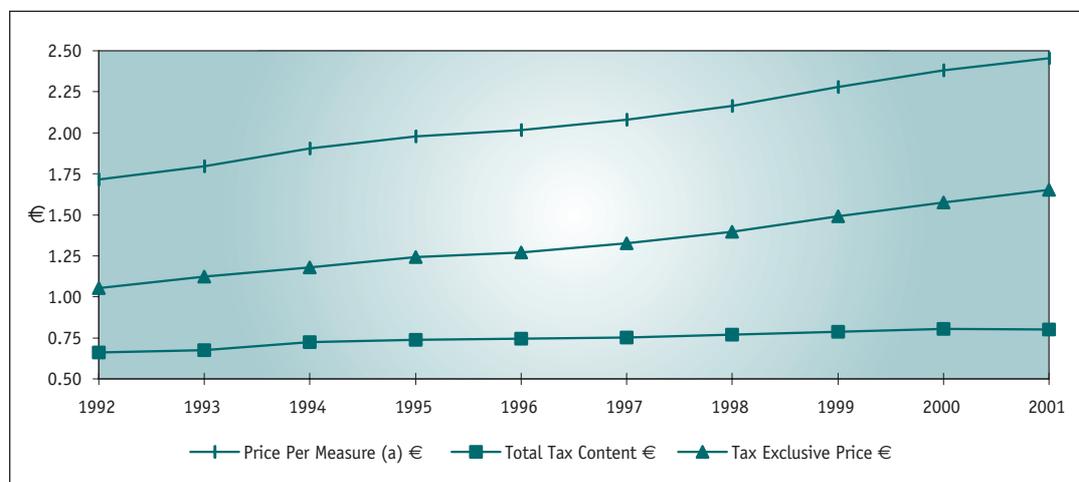
1992-2001 26.7%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICES: 43.1%

TAX EXCLUSIVE PRICES: 56.7%

TAX CONTENT: 21.4%

Price of a Measure of Whiskey, the Tax Take and Tax Exclusive Price
1992-2001

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

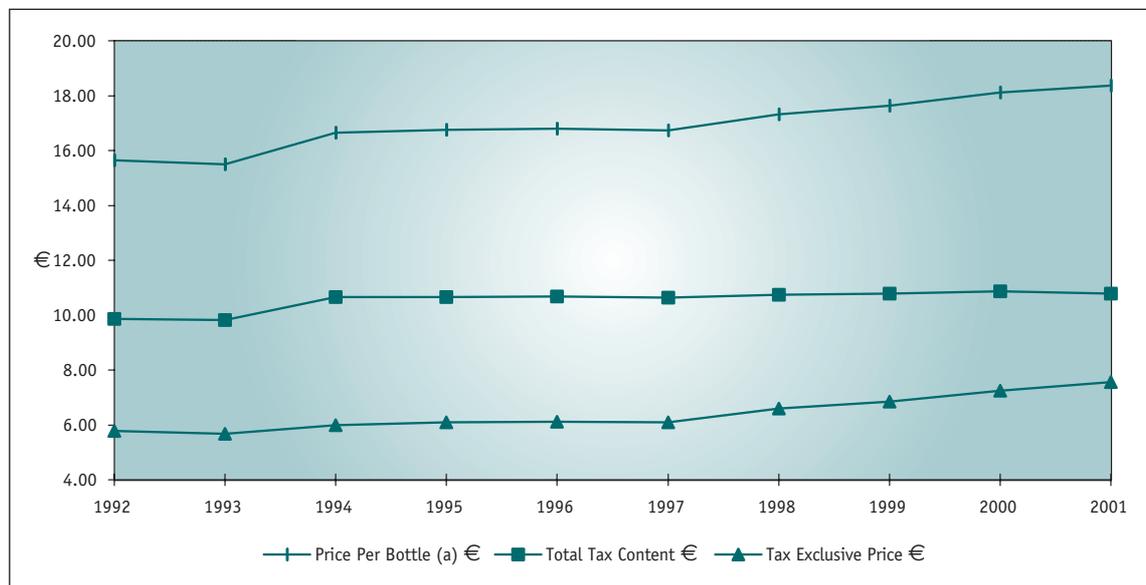
Table EX5 - continued

Incidence of Duty and VAT per Bottle of Whiskey 1992 - 2001

Year (Mid May)	Price Per Bottle (a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Tax as % of Price
1992	15.64	0.3%	7.14	2.71	9.86	0.1%	5.79	0.7%	63.0%
1993	15.50	-0.9%	7.14	2.69	9.83	-0.2%	5.67	-2.0%	63.4%
1994	16.65	7.4%	7.76	2.89	10.65	8.3%	6.00	5.7%	64.0%
1995	16.76	0.7%	7.76	2.91	10.67	0.2%	6.09	1.6%	63.7%
1996	16.80	0.2%	7.76	2.92	10.68	0.1%	6.12	0.5%	63.6%
1997	16.74	-0.4%	7.73	2.90	10.64	-0.4%	6.10	-0.4%	63.6%
1998	17.33	3.6%	7.73	3.01	10.74	1.0%	6.59	8.1%	62.0%
1999	17.63	1.8%	7.73	3.06	10.79	0.5%	6.84	3.8%	61.2%
2000	18.12	2.8%	7.73	3.14	10.88	0.8%	7.24	5.9%	60.0%
2001	18.36	1.3%	7.73	3.06	10.79	-0.8%	7.57	4.5%	58.8%

INCREASE IN CPI (ALL ITEMS)
1992-2001 26.7%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICES: 17.4%
TAX EXCLUSIVE PRICES: 30.8%
TAX CONTENT: 9.5%

Price of a Bottle of Whiskey, the Tax Take and Tax Exclusive Price
1992-2001

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

EXCISE DUTY ON WINE AND MADE WINE

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

Table EX6

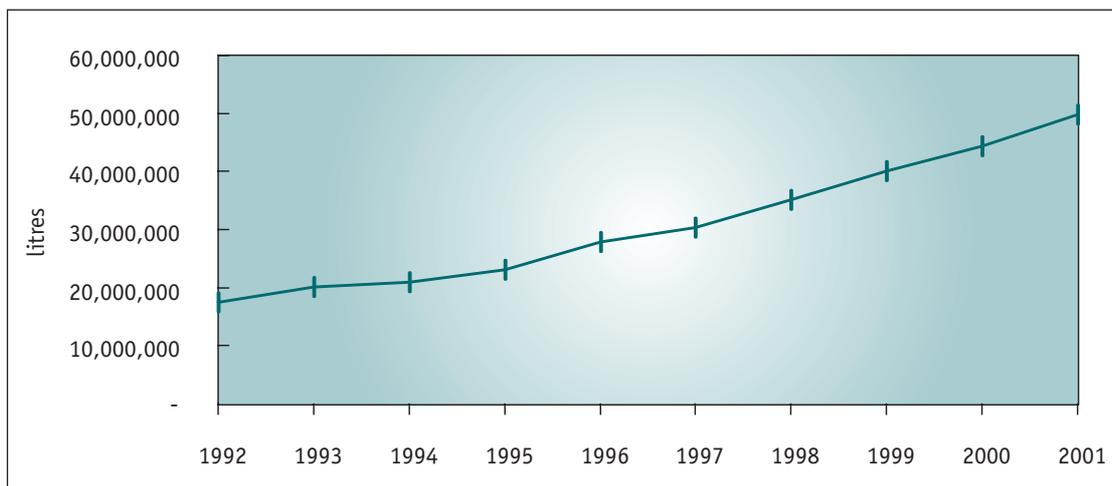
Quantities Retained for Home Use and Net Excise Receipts 1992 - 2001

Year	Still			Sparkling	Total Still and Sparkling		Net Excise Receipts €
	Not Exceeding 5.5% vol ^(a) (Litres)	15% vol (Litres)	Exceeding 15% vol (Litres)	Quantity (Litres)	Quantity (Litres)	Percent Change	
1992	-	16,066,410	1,018,116	388,851	17,473,377	8.3%	47,442,958
1993	503,347	18,131,430	1,026,415	399,806	20,060,998	14.8%	51,775,256
1994	657,198	18,950,848	968,443	338,321	20,914,810	4.3%	58,755,302
1995	900,708	20,857,447	917,408	373,308	23,048,871	10.2%	62,688,683
1996	2,403,599	24,092,778	949,456	405,957	27,851,790	20.8%	74,035,352
1997	1,121,566	27,734,133	946,391	486,488	30,288,578	8.7%	82,996,706
1998	987,887	32,592,002	976,898	586,128	35,142,915	16.0%	96,090,636
1999	1,257,641	36,760,611	1,066,250	1,017,409	40,101,911	14.1%	111,281,950
2000	1,085,239	41,472,130	1,112,702	625,364	44,295,435	10.5%	123,807,204
2001 ^(b)	1,223,067	46,736,550	1,053,043	780,582	49,793,242	12.4%	120,882,567

(a) Prior to 1993 quantities of wine not exceeding 5.5% volume are included with wine not exceeding 15% volume.

(b) The receipts for 2001 are not directly comparable to 2000 due to the provision in the 2001 Finance Bill to abolish the end year payment catch-up.

Wine Consumption 1992- 2001



EXCISE DUTY ON CIDER AND PERRY

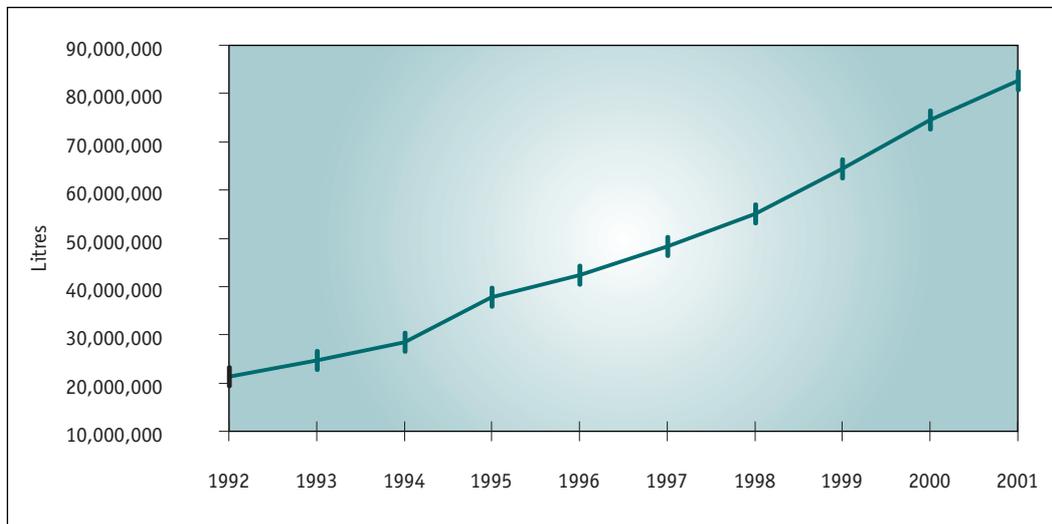
The rate of excise duty on cider and perry is based on whether the product is still or sparkling and on its alcoholic strength by volume.

Table EX7

Quantities Retained for Home Use and Net Excise Receipts 1992 - 2001

Year	Home-Made	Imported	Home-Made and Imported		
	Quantity (Litres)	Quantity (Litres)	Total Quantity (Litres)	Percent Change	Net Excise Receipts €
1992	13,813,872	7,515,514	21,329,386	22.3%	6,511,308
1993	15,284,777	9,438,880	24,723,657	15.9%	9,115,626
1994	23,149,414	5,321,755	28,471,169	15.2%	12,169,571
1995	31,374,615	6,491,572	37,866,187	33.0%	16,490,510
1996	34,829,656	7,468,348	42,298,004	11.7%	18,782,421
1997	40,266,902	8,059,760	48,326,662	14.3%	20,408,456
1998	48,980,038	6,169,309	55,149,347	14.1%	24,396,915
1999	59,107,315	5,350,323	64,457,638	16.9%	28,659,818
2000	68,817,955	5,746,022	74,563,977	15.7%	33,349,778
2001	73,448,133	9,215,030	82,663,164	10.9%	36,118,748

**Cider and Perry Consumption
1992 - 2001**



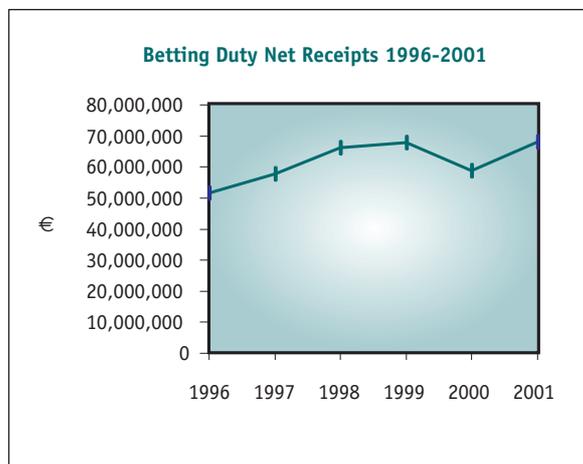
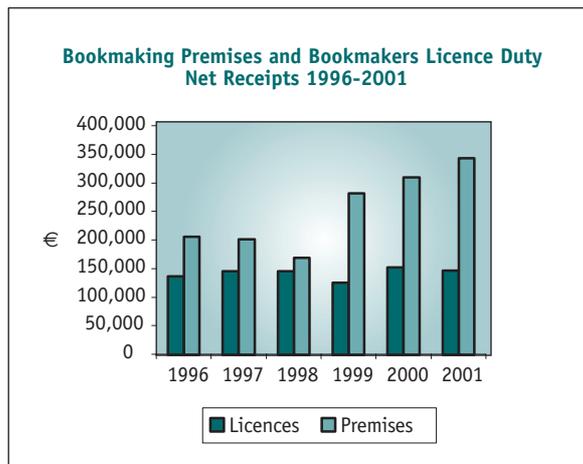
Betting Duty, Bookmaking Premises Duty and Bookmakers' Licence Duty

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.

Table EX8

Betting Duty, Bookmaking Premises Duty and Bookmakers' Licence Duty 1996-2001

Year	Betting Duty	Bookmakers Licences		Bookmaking Premises	
	Net Receipts €	Nos. Issued	Net Receipts €	Nos. Issued	Net Receipts €
1996	51,604,021	534	135,862	810	205,190
1997	57,804,983	572	145,512	788	200,619
1998	66,202,324	571	144,750	666	169,129
1999	67,804,493	495	125,196	978	281,501
2000	58,868,554	600	152,369	932	309,689
2001	68,066,165	582	146,921	1010	342,829



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, A2 and A3"	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.

VRT (Table EX9) 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

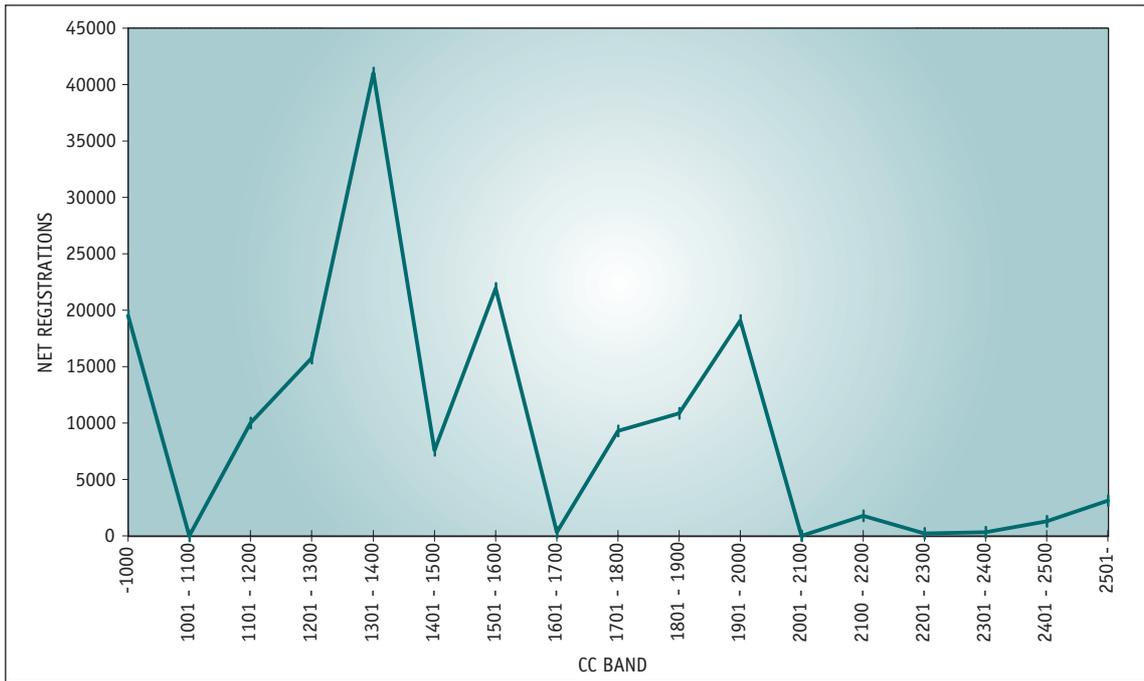
Category of Vehicle	Rate
A1 with an engine cc less than or equal to 1400 c.c.	- 22.50% of chargeable value or £250, whichever is greater.
A2 with an engine c.c. exceeding 1400 c.c. and not exceeding 2000 c.c.	- 25.00% of chargeable value or £250, whichever is greater.
A3 with an engine c.c. exceeding 2000 c.c.	- 30.00% 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 every 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 EX9
MOTOR VEHICLE REGISTRATION TAX - REGISTRATIONS AND NET RECEIPTS 1993 - 2001

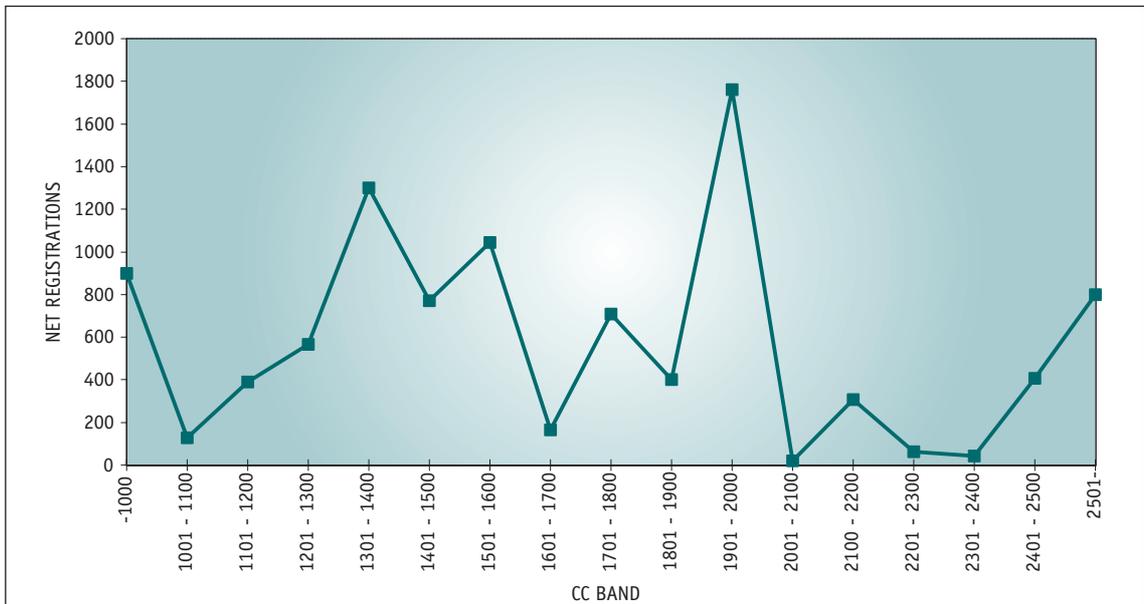
	Category A1		Category A2		Category A3		Total A1, A2 and A3		Category B		Category C		Cat. D	Category M		Total Net	
	Cars up to 1400 cc		Cars 1401-2000 cc		Cars over 2000 cc				(Car Derived Vans)		(Commercial Vehicles)			(Motor Cycles)		Receipts	
	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	Reg.	€	€	
1993	-	-	-	-	-	-	3,332	9,967,436	-	-	-	-	-	-	-	9,967,436	
1993	New	63,150	196,906,055	1,125	11,931,575	-	-	64,275	208,837,630	2,843	5,177,724	11,886	486,419	43	2,756	916,369	215,418,141
	Used	31,980	29,208,007	1,960	3,918,588	-	-	33,940	33,126,595	1,318	524,153	14,869	444,865	103	2,661	382,205	34,477,819
	Total	95,130	226,114,062	3,085	15,850,163	-	-	98,215	251,931,661	4,161	5,701,877	26,755	931,284	146	5,417	1,298,574	249,895,960
1994	New	79,119	265,164,675	1,272	15,852,802	-	-	80,391	281,017,477	3,375	7,433,063	14,553	733,238	93	2,245	795,982	289,979,760
	Used	39,873	47,910,776	1,372	4,394,986	-	-	41,245	52,305,762	981	637,582	13,212	565,050	42	2,630	431,741	53,940,136
	Total	118,992	313,075,450	2,644	20,247,788	-	-	121,636	333,323,238	4,356	8,070,646	27,765	1,298,288	135	4,875	1,227,724	343,919,896
1995	New	86,415	281,762,647	789	11,698,328	-	-	87,204	293,460,975	3,448	8,137,400	16,362	841,735	107	2,379	799,921	303,240,030
	Used	43,882	58,697,735	709	2,949,848	-	-	44,591	61,647,583	1,007	735,268	13,758	640,202	51	2,650	471,586	63,494,639
	Total	130,297	340,460,382	1,498	14,648,176	-	-	131,795	355,108,558	4,455	8,872,668	30,120	1,481,937	158	5,029	1,271,507	366,734,669
1996	New	114,313	353,036,693	813	12,936,956	-	-	115,126	365,973,649	3,080	6,932,770	19,804	1,008,172	86	2,960	919,744	374,834,335
	Used	47,318	67,805,237	846	4,097,567	-	-	48,164	71,902,804	1,035	824,060	14,771	749,298	66	3,058	557,147	74,033,309
	Total	161,631	420,841,930	1,659	17,034,523	-	-	163,290	437,876,453	4,115	7,756,830	34,575	1,757,470	152	6,018	1,476,891	448,867,644
1997	New	135,812	412,848,994	1,078	15,927,786	-	-	136,890	428,776,780	3,222	7,782,225	23,439	1,207,521	93	3,593	1,151,652	438,918,178
	Used	43,991	58,156,836	837	3,677,206	-	-	44,828	61,834,041	882	573,922	13,866	670,422	82	3,185	624,711	63,703,096
	Total	179,803	471,005,829	1,915	19,604,992	-	-	181,718	490,610,821	4,104	8,356,146	37,305	1,877,943	175	6,778	1,776,364	502,621,274
1998	New	144,706	512,708,640	1,437	22,933,063	-	-	146,143	535,641,703	3,488	8,786,595	31,948	1,621,506	131	4,007	1,499,448	547,549,252
	Used	43,605	59,053,103	1,309	6,102,114	-	-	44,914	65,155,217	1,053	990,127	13,614	660,061	86	3,377	713,833	67,519,237
	Total	188,311	571,761,743	2,746	29,035,177	-	-	191,057	600,796,919	4,541	9,776,722	45,562	2,281,567	217	7,384	2,213,280	615,068,488
1999	New	111,834	304,581,863	58,319	318,735,927	4,689	68,950,941	174,842	692,268,731	3,615	8,947,301	39,525	2,007,456	183	6,208	2,617,243	705,840,730
	Used	15,403	15,657,068	18,432	31,956,464	3,657	14,573,392	37,492	62,186,924	1,285	1,380,648	16,635	822,689	91	3,325	884,049	65,274,310
	Total	127,237	320,238,930	76,751	350,692,392	8,346	83,524,333	212,334	754,455,656	4,900	10,327,949	56,160	2,830,145	274	9,533	3,501,291	771,115,041
2000	New	150,795	425,673,696	74,387	419,347,706	6,357	100,120,378	231,539	945,141,780	3,345	8,062,560	48,645	2,470,656	218	8,898	3,653,589	959,328,585
	Used	9,716	9,461,993	12,195	18,167,826	2,982	11,391,308	24,893	39,021,127	1,094	1,174,710	13,020	661,280	130	3,633	1,066,357	41,923,473
	Total	160,511	435,135,689	86,582	437,515,533	9,339	111,511,685	256,432	984,162,907	4,439	9,237,270	61,665	3,131,936	348	12,531	4,719,945	1,001,252,058
2001	New	87,359	252,219,795	70,859	391,563,661	6,956	106,869,490	165,174	750,652,946	2,891	7,160,020	44,826	2,286,798	265	8,344	3,652,038	763,751,803
	Used	5,494	3,574,593	8,305	9,572,046	2,341	8,179,692	16,140	21,326,332	852	919,316	11,850	585,349	88	4,488	1,446,214	24,277,210
	Total	92,853	255,794,389	79,164	401,135,707	9,297	115,049,182	181,314	771,979,278	3,743	8,079,336	56,676	2,872,148	353	12,832	5,098,252	788,029,014

Note: The registrations shown are gross i.e. include those which are VRT exempt. Receipts for 1993 include Excise Duty on motor vehicles of €9,967,436 on 3,332 vehicles due in 1992 and paid under deferred payments procedures.

C.C. Profile for New Cars Registered for VRT in 2001



C.C. Profile for Used Cars Registered for VRT in 2001



EXCISE DUTY ON MINERAL HYDROCARBON LIGHT OILS

Table EX10

Quantities Retained for Home Use and Net Excise Receipts 1992 - 2001

Year	Leaded Petrol Quantity (Litres '000)	Unleaded Petrol Quantity (Litres '000)	Super Plus Unleaded (1) Quantity (Litres '000) <i>w.e.f. 1 Sept '96</i>	Aviation Gasoline Quantity (Litres '000)	MHLO Quantities and Receipts Totals.		
					Quantity (Litres '000)	% Change	Net Excise Receipts €
1992	847,140	392,677	-	1,408	1,251,550	5.9%	446,709,856
1993	768,941	499,210	-	1,066	1,269,311	1.4%	444,901,994
1994	684,022	643,437	-	898	1,328,357	4.7%	481,094,999
1995	604,189	778,577	-	1,146	1,383,912	4.2%	499,270,101
1996	515,704	912,972	25,458	1,076	1,455,210	5.2%	536,057,240
1997	410,081	1,089,230	64,120	1,255	1,564,686	7.5%	601,992,877
1998	270,880	1,439,227	35,481	1,004	1,746,592	11.6%	676,986,641
1999	145,885	1,719,089	28,752	1,570	1,895,296	8.5%	720,423,013
2000	562	1,953,652	61,602	1,794	2,017,611	6.5%	754,836,182
2001	-	2,044,439	20,792	1,897	2,067,128	2.5%	725,253,938

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

Mineral Hydrocarbon Light Oils Consumption 1992 - 2001

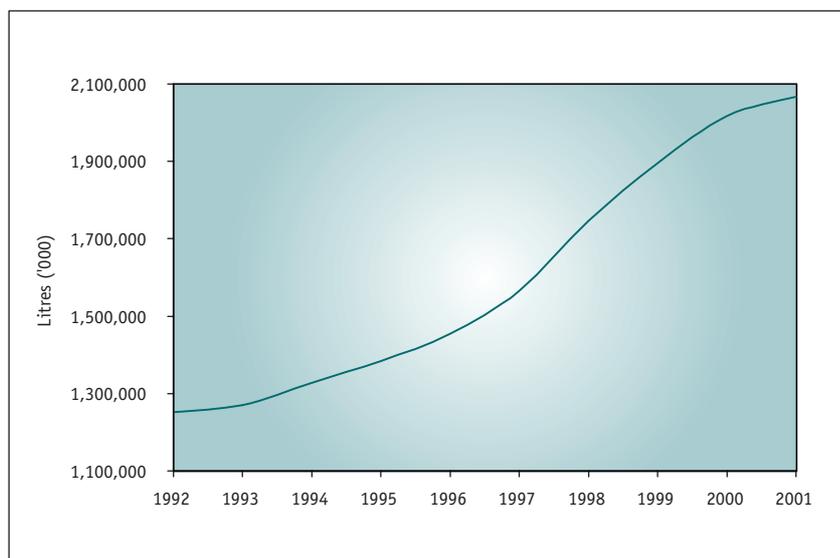


Table EX11

Incidence of Duty and VAT per Litre of Unleaded Petrol 1992 - 2001

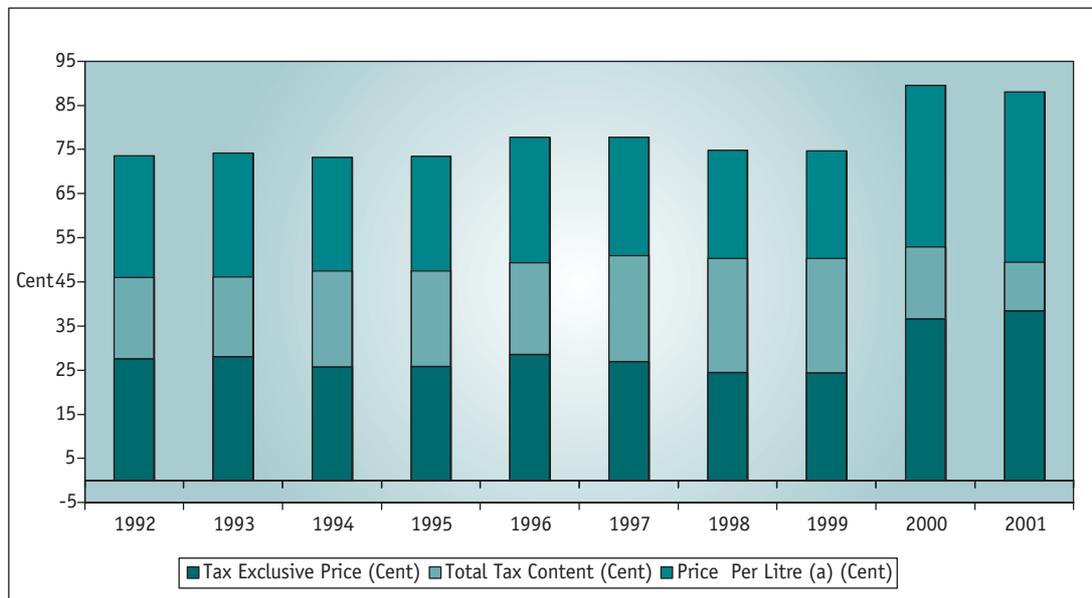
Year (Mid May)	Price Per Litre (a) (Cent)	Percent Change	Excise Content (Cent)	VAT Content (Cent)	Total Tax Content (Cent)	Percent Change	Tax Exclusive Price (Cent)	Percent Change	Tax as a % of Price
1992	73.5	-4.1%	33.2	12.76	45.95	-5.4%	27.57	-1.9%	62.5%
1993	74.2	0.9%	33.2	12.87	46.06	0.2%	28.09	1.9%	62.1%
1994	73.1	-1.4%	34.8	12.69	47.46	3.0%	25.68	-8.6%	64.9%
1995	73.4	0.3%	34.8	12.74	47.50	0.1%	25.89	0.8%	64.7%
1996	77.8	6.1%	35.8	13.51	49.32	3.8%	28.51	10.1%	63.4%
1997	77.8	0.0%	37.4	13.51	50.89	3.2%	26.94	-5.5%	65.4%
1998	74.8	-3.9%	37.4	12.98	50.37	-1.0%	24.42	-9.3%	67.3%
1999	74.7	-0.2%	37.4	12.96	50.34	0.0%	24.32	-0.4%	67.4%
2000	89.5	19.9%	37.4	15.54	52.92	5.1%	36.59	50.5%	59.1%
2001	88.0	-1.7%	34.8	14.67	49.51	-6.4%	38.48	5.2%	56.3%

INCREASE IN CPI (ALL ITEMS) 1992 - 2001: 26.7%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 19.7%
 TAX EXCLUSIVE PRICE: 39.6%
 TAX CONTENT: 7.8%

Price of a Litre of Unleaded Petrol, the Tax Take and Tax Exclusive Price 1992 - 2001



(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 used in passenger road transport

Table EX12

Quantities Retained for Home Use and Net Excise Receipts 1992 - 2001

Year	Auto Diesel			Other Oils (1) (2)			Other Oils(3)			Fuel Oil Used in the Manufacture of Alumina(4)			Residual Fuel Oil for Other Purposes(3)			Total Hydrocarbon Oils Other Sorts		
	Quantity (Litres'000)	Percent Change	Net Excise Receipts €	Quantity (Litres'000)	Net Excise Receipts €	Quantity (Litres'000)	Net Excise Receipts €	Quantity (Litres'000)	Net Excise Receipts €	Quantity (Litres'000)	Percent Change	Net Excise Receipts						
1992	913,473	9.5%	246,419,090	1,541,357	70,631,547	-	-	210,142	-	547,487	14,060,848	357,055	14,060,848	3,569,514	1.0%	331,111,486		
1993	962,640	5.4%	259,836,973	1,542,743	70,453,849	-	-	279,859	-	584,080	12,289,654	340,181	12,289,654	3,709,503	3.9%	342,580,476		
1994	1,052,835	9.4%	300,144,882	1,637,904	75,064,716	-	-	249,775	-	646,907	13,325,836	355,725	13,325,836	3,943,146	6.3%	388,535,435		
1995	1,136,652	8.0%	325,466,965	1,641,045	75,114,057	-	-	359,203	-	613,228	12,857,048	344,885	12,857,048	4,095,013	3.9%	413,438,070		
1996	846,923	-	245,977,503	1,327,198	59,898,382	-	-	262,812	-	648,445	13,529,863	358,895	13,529,863	3,444,273	-	319,405,747		
1997	1,369,037	10.8%	428,717,008	1,885,872	86,454,551	-	-	295,226	-	775,261	14,647,365	313,483	14,647,365	4,638,879	5.3%	529,818,924		
1998	1,618,396	18.2%	509,234,728	2,067,897	95,282,481	-	-	331,093	-	1,086,955	19,046,503	331,145	19,046,503	5,435,486	17.2%	623,563,712		
1999	1,852,470	14.5%	583,307,332	1,567,061	70,432,800	706,406	33,724,243	338,292	1,307,962	1,307,962	22,135,634	340,078	22,135,634	6,112,270	12.5%	709,600,010		
2000	1,991,424	7.5%	623,960,807	1,595,707	71,956,051	788,904	25,483,634	367,185	1,131,777	1,131,777	19,384,059	311,278	19,384,059	6,186,276	1.2%	740,784,550		
2001	2,150,116	8.0%	519,487,873	1,629,694	72,955,320	950,223	30,195,406	342,001	1,223,991	1,223,991	21,359,044	373,206	21,359,044	6,669,231	7.8%	643,997,643		

(1) These oils are used mainly for agriculture, industrial and heating purposes.

(2) 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.

(3) This category refers to Kerosene only. Prior to 1999 clearances of Kerosene are included with Other Oils (1) (2).

A separate excise rate for Kerosene was introduced w/e/f 1st. December 1999

(4) A full rebate of duty is allowed on this oil.

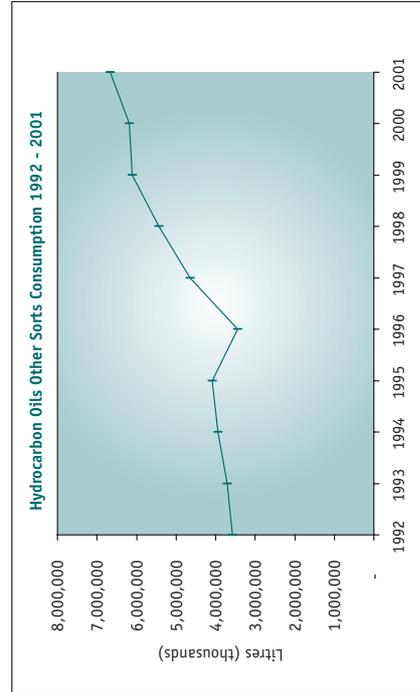


Table EX13

Incidence of Duty and VAT per Litre of Auto Diesel 1992 - 2001

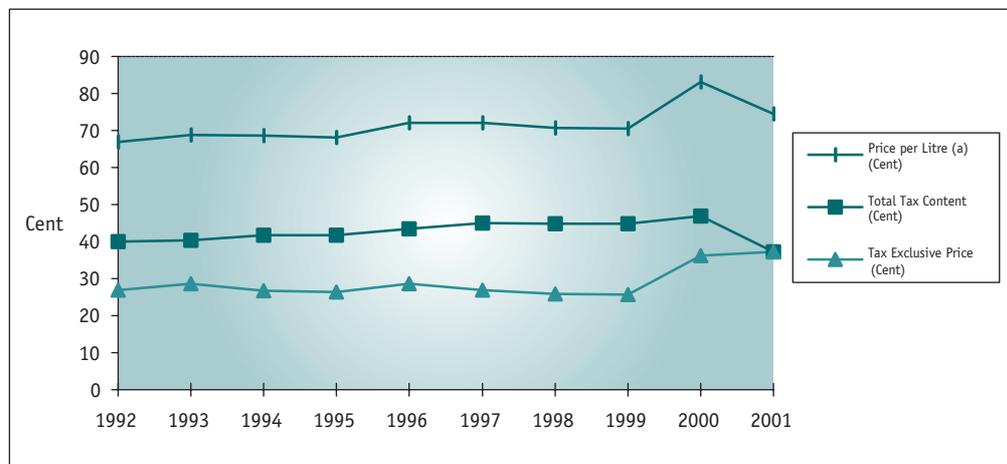
Year (Mid May)	Price per Litre (a) (Cent)	Percent Change	Excise Content (Cent)	VAT Content (Cent)	Total Tax Content (Cent)	Percent Change	Tax Exclusive Price (Cent)	Percent Change	Tax as a % of Price
1992	66.9	-0.4%	28.33	11.61	39.94	-0.1%	26.97	-0.8%	59.7%
1993	68.8	2.8%	28.33	11.94	40.27	0.8%	28.55	5.8%	58.5%
1994	68.6	-0.4%	29.90	11.90	41.80	3.8%	26.76	-6.2%	61.0%
1995	68.1	-0.7%	29.90	11.81	41.71	-0.2%	26.35	-1.6%	61.3%
1996	72.0	5.8%	30.95	12.49	43.44	4.2%	28.55	8.4%	60.3%
1997	72.0	0.0%	32.52	12.49	45.02	3.6%	26.98	-5.5%	62.5%
1998	70.7	-1.8%	32.52	12.27	44.80	-0.5%	25.93	-3.9%	63.3%
1999	70.5	-0.4%	32.52	12.23	44.75	-0.1%	25.72	-0.8%	63.5%
2000	83.2	18.0%	32.52	14.43	46.96	4.9%	36.21	40.8%	56.5%
2001	74.5	-10.4%	24.90	12.42	37.33	-20.5%	37.21	2.8%	50.1%

INCREASE IN CPI (ALL ITEMS) 1992 - 2001: 26.7%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 11.4%
 TAX EXCLUSIVE PRICE: 37.9%
 TAX CONTENT: -6.5%

Price of a Litre of Auto Diesel, the Tax Take and Tax Exclusive Price 1992 - 2001



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

EXCISE DUTY ON GASEOUS HYDROCARBONS IN LIQUID FORM (LPG)**Table EX14****Quantities Retained for Home Use and Net Excise Receipts 1992 - 2001**

	<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>
1992	13,006	1,136,982	238,875	8,817,410	251,881	9,954,392
1993	12,523	935,355	247,889	5,834,087	260,412	6,769,442
1994	11,747	846,459	246,450	5,830,960	258,197	6,677,419
1995	9,885	682,214	244,063	5,795,049	253,948	6,477,263
1996	7,750	558,464	261,687	5,626,682	269,437	6,185,146
1997	6,593	475,085	256,663	4,651,965	263,256	5,127,050
1998	5,182	366,718	268,464	4,874,564	273,646	5,241,282
1999	4,234	262,993	260,064	4,684,455	264,298	4,947,448
2000	5,585	296,056	284,589	5,015,158	290,173	5,311,214
2001	2,571	135,688	277,311	4,971,042	279,882	5,106,730

* 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.

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 EX15
Quantities Retained for Home Use and Net Excise Receipts 1992 - 2001

Year	Cigarettes			Other Tobacco Products					
	Quantity 000's	Percent Change	Receipts €	Quantity Kgs	Fine Cut Quantity Kgs	Other Smoking Quantity Kgs	Total Other Tobacco Quantity Kgs	Receipts €	Total Net Receipts Receipts €
1992	5,977,965	-4.5%	501,564,637	84,322	121,781	115,457	321,560	25,102,147	526,666,784
1993	5,737,611	-4.0%	520,558,456	79,304	119,329	102,402	301,035	24,874,832	545,433,288
1994	5,958,971	3.9%	561,382,704	75,465	120,027	89,748	285,240	25,026,600	586,409,304
1995	6,365,349	6.8%	642,435,251	78,965	121,966	88,959	289,890	25,945,957	668,381,208
1996	6,108,500	-4.0%	648,936,117	73,824	131,266	79,176	284,266	27,935,911	676,872,028
1997	6,272,348	2.7%	700,450,183	78,333	108,173	72,826	259,332	26,619,076	727,069,259
1998	6,422,783	2.4%	753,895,315	80,313	116,007	70,506	265,226	28,699,359	782,594,673
1999	6,868,335	6.9%	830,507,274	79,777	126,128	65,878	271,783	31,004,790	861,512,064
2000	6,848,022	-0.3%	923,092,056	81,644	123,897	60,823	266,364	35,560,329	958,652,385
2001	6,771,984	-1.1%	1,102,290,292	82,644	147,165	60,305	290,114	39,533,438	1,141,823,730

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

For the years 1991 to 1993 the quantities for Other Tobacco are shown under Fine Cut and those for Sweetened, Hard Pressed and Other Pipe are shown under Other Smoking.

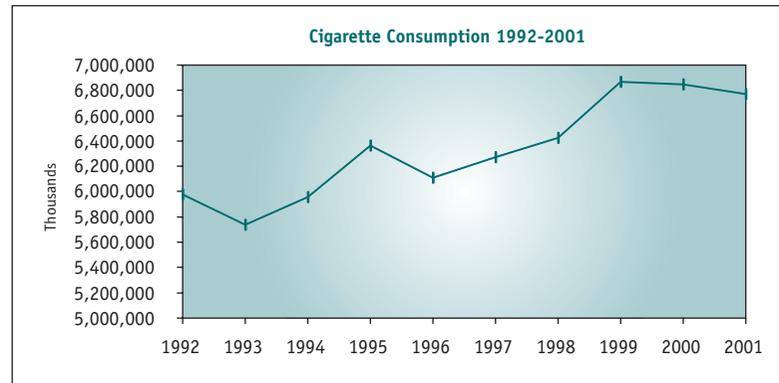


Table EX16

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 €						
1992	2.89	10.2%	1.21	0.48	1.69	0.50	2.19	11.4%	0.70	6.4%	75.8%
1993	3.09	6.9%	1.28	0.52	1.81	0.54	2.34	6.9%	0.75	7.0%	75.8%
1994	3.24	5.0%	1.35	0.55	1.90	0.56	2.46	5.1%	0.78	4.7%	75.9%
1995	3.43	5.8%	1.45	0.58	2.03	0.60	2.63	6.7%	0.81	3.1%	76.5%
1996	3.61	5.1%	1.53	0.61	2.14	0.63	2.77	5.5%	0.84	4.0%	76.7%
1997	3.75	3.9%	1.59	0.64	2.23	0.65	2.88	3.9%	0.87	4.2%	76.7%
1998	3.92	4.6%	1.65	0.69	2.34	0.68	3.02	5.0%	0.90	3.3%	77.0%
1999	4.05	3.3%	1.70	0.71	2.40	0.70	3.11	2.8%	0.95	4.7%	76.7%
2000	4.76	17.6%	2.06	0.88	2.94	0.83	3.77	21.3%	0.99	5.2%	79.1%
2001	4.88	2.6%	2.07	0.92	3.00	0.81	3.81	1.2%	1.07	8.0%	78.0%

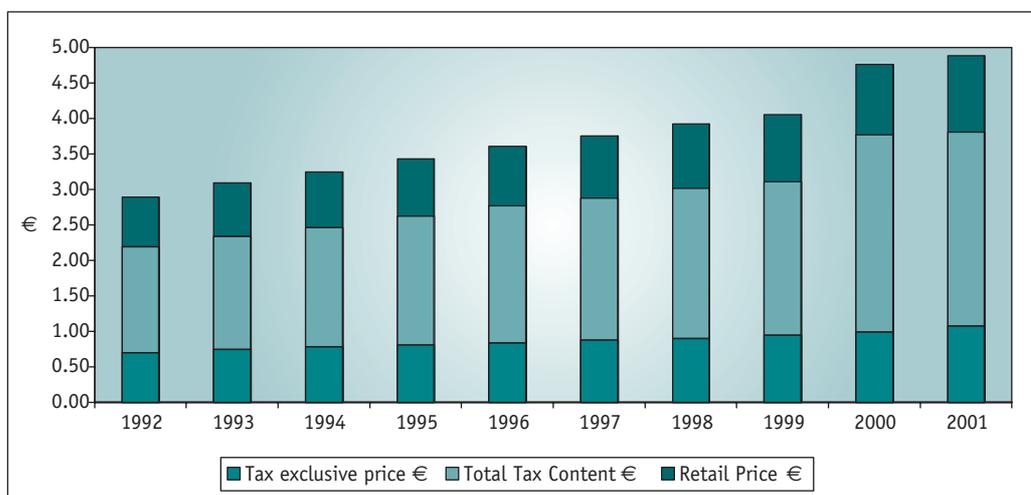
INCREASE IN CPI (ALL ITEMS) 1992 - 2001: 26.7%

INCREASE IN PRICES DURING PERIOD:

TAX INCLUSIVE PRICES: 69.1%
 TAX EXCLUSIVE PRICES: 53.7%
 TAX CONTENT: 74.0%

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

Price of a Packet of 20 Cigarettes, the Tax Take and Tax Exclusive Price 1992 - 2001



Excise Licences

Table EX17

Numbers and Net Receipts, 1999 - 2001

	1999		2000		2001	
	NUMBERS ISSUED	NET RECEIPTS €	NUMBERS ISSUED	NET RECEIPTS €	NUMBERS ISSUED	NET RECEIPTS €
CLASS A - LIQUOR LICENCES						
MANUFACTURERS						
1. Brewers for sale	22	5,841	13	4,063	13	3,809
2. Cider Manufactures	4	1,270	4	1,016	4	1,016
3. Distillers	7	2,032	3	762	6	2,032
4. Rectifiers and Componders	19	5,079	17	4,571	16	5,079
5. Sweet Makers	3	762	4	1,016	3	762
TOTAL MANUFACTURES	55	14,983	41	11,428	42	12,697
DEALERS						
1. Spirits	261	67,042	253	64,249	255	58,916
2. Beer	239	63,487	208	52,821	207	48,504
3. Wine and Sweet	357	93,453	353	89,390	365	87,612
4. Spirits and Wine	3	762	6	1,524	4	1,016
TOTAL DEALERS	860	224,744	820	207,983	831	196,048
RETAILERS OF SPIRITS						
1. PUBLICANS viz.:-						
Full	9,788	5,896,340	7,421	4,403,315	11,272	8,124,673
Six-Day	61	15,745	37	10,920	22	6,349
Early-Closing	14	3,809	1	254	1	254
Six-Day and Early - Closing	18	5,460	7	1,778	8	2,920
Additional Duty-No.Lic.issued	-	-	-	1,016	-	1,778
TOTAL PUBLICANS	9,881	5,921,354	7,466	4,417,282	11,303	8,135,973
1. Off - Licences	543	138,401	361	92,945	792	199,603
2. Special Restaurant Renewal	241	54,853	184	46,980	358	92,945
3. Restricted Licence Conversion	-	-	50	160,882	30	95,230
TOTAL SPIRIT RETAILERS	784	193,254	595	300,807	1,180	387,778
Retailers : Beer, Cider & Perry						
4. On Licence viz.:-Full	4	1,016	7	1,778	18	4,571
5. Off - Licences	546	138,655	367	92,183	785	197,825
TOTAL BEER RETAILERS	550	139,671	374	93,961	803	202,396

Table EX17 - continued
Numbers and Net Receipts, 1999 - 2001

	1999		2000		2001	
	NUMBERS ISSUED	NET RECEIPTS €	NUMBERS ISSUED	NET RECEIPTS €	NUMBERS ISSUED	NET RECEIPTS €
Retailers of Cider & Perry						
6. Off - Licences	16	4,063	8	2,032	16	4,317
Retailers of Wine and Sweets						
7. On - Licences, viz.: -Full	3,075	806,792	2,233	584,587	3,468	906,847
8. Off Licences	550	139,925	448	113,007	1,284	328,608
TOTAL WINE RETAILERS	3,625	946,717	2,681	697,594	4,752	1,235,455
9. On - Licences	1	508	2	508	-	-
10. Off - Licences	5	1,270	1	254	3	762
TOTAL SWEETS RETAILERS	6	1,778	3	762	3	762
11. Passenger Vessels;- Annual	32	7,872	29	9,904	30	8,126
12. Passenger Aircraft	116	29,458	4	1,016	86	21,839
13. Railway Restaurant Cars	50	12,697	50	12,443	52	13,459
14. Special Restaurant Fee	31	118,086	30	110,721	35	140,941
16. Pre 1960 Hotel Licence Conv.	-	-	-	-	9	28,569
TOTAL	229	168,113	113	134,084	212	212,935
TOTAL CLASS A.	16,006	7,614,676	12,101	5,865,932	19,142	10,388,362
CLASS B						
1 Auctioners	1,613	419,521	1,657	421,553	1,650	422,061
2 Auction Permits	248	63,233	243	61,709	254	64,757
3 Bookmakers Licences	-	125,196	600	152,369	582	146,655
4 Gaming	150	66,026	146	64,915	132	75,962
5 Gaming Machines	11,648	1,718,749	12,367	1,879,784	12,796	1,966,967
6 House Agents	8	1,016	10	2,032	13	1,524
7 Hydrocarbon Oil Refiners	1	190	1	190	1	190
8 Hydrocarbon Oil Vendors	2,839	119,228	2,727	112,550	2,724	148,813
9 Liquid Petroleum Gas Vendors	140	6,057	105	4,419	142	6,044
10 Amusement Machines	7,267	828,758	7,125	830,459	6,888	805,217
11 Methylated Spirit Makers	7	1,143	6	1,143	10	3,416
12 Methylated Spirit Retailers	792	10,510	749	9,853	732	9,815
13 Moneylenders	-	-	-	-	-	-
14 Pawnbrokers	-	-	-	-	-	-
15 Table Water Manufacturers	-	-	-	-	-	-
16 Tobacco Manufacturers	7	2,095	5	952	6	1,143
17 Bookmaker 361A(Tote)	-	-	2	508	1	254
18 Other (instances)	-	-	-	-	-	3,016
TOTAL CLASS B	24,720	3,361,723	25,743	3,542,436	25,931	3,655,833
TOTAL CLASSES A & B	40,726	10,976,399	37,844	9,408,368	45,073	14,044,195

Stamp Duties

- **Table SD1.** Classification of Net Receipt
- **Table SD2.** Other statistics relating to Stamp Revenue in the six years ended 2001
- **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 Schedule 1 to the Stamp Duties Consolidation Act, 1999.

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	Non-Residential	Residential			
		First Time Purchaser	Other Owner Occupier*	Investor 2nd Hand House**	Investor New House***
Not exceeding £5,000	Nil	Nil	Nil	9.00%	3.00%
£5,001 - £10,000	1%	Nil	Nil	9.00%	3.00%
£10,001 - £15,000	2%	Nil	Nil	9.00%	3.00%
£15,001 - £25,000	3%	Nil	Nil	9.00%	3.00%
£25,001 - £50,000	4%	Nil	Nil	9.00%	3.00%
£50,001 - £60,000	5%	Nil	Nil	9.00%	3.00%
Exceeding £60,000	6%	—	—	—	—
£60,001 - £100,000	—	Nil	Nil	9.00%	3.00%
£100,001 - £150,000	—	Nil	3.00%	9.00%	3.00%
£150,001 - £200,000	—	3.00%	4.00%	9.00%	4.00%
£200,001 - £250,000	—	3.75%	5.00%	9.00%	5.00%
£250,001 - £300,000	—	4.50%	6.00%	9.00%	6.00%
£300,001 - £500,000	—	7.50%	7.50%	9.00%	7.50%
Exceeding £500,000	—	9.00%	9.00%	9.00%	9.00%

* Rate also applies to both types of Investor for instruments executed on or after 6 December 2001

** Rate applies to "Investor 2nd Hand House" for instruments executed before 6 December 2001 and also applies to "Investor New House" for instruments executed before 27 February 2001

*** Rate only applies to "Investor New House" for instruments executed on or after 27 February 2001 and before 6 December 2001

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 £200,000 are exempt from stamp duty. Where that sum is exceeded, the rate is 0.1% of the amount secured, subject to a maximum duty of £500.

(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% of the consideration. In the case of gifts the duty is charged at the same rate on the value of the stocks and shares.

(3) Companies Capital Duty

Companies capital duty is imposed at the rate of 1% 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

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 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>1996</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>	<i>2000</i>	<i>2001</i>
	€	€	€	€	€	€
(1) Land and property other than stocks and shares	246,757,182	323,042,582	387,130,255	551,317,549	674,146,299	670,865,515
(2) Stocks, shares, etc.: transfers, composition duty on transfers	51,940,130	88,570,841	161,158,199	226,373,716	231,402,374	345,795,876
(3) Companies' capital duty	20,465,430	33,135,834	37,647,757	19,131,118	48,987,437	76,085,499
(4) Cheques, bills of exchange, etc.	27,260,512	32,555,830	34,070,431	36,874,855	41,512,732	44,703,084
(5) Insurance and miscellaneous	75,641,592	61,449,691	67,135,157	79,422,698	93,836,997	85,076,403
Total of all stamp duties	422,064,846	538,754,778	687,141,799	913,119,936	1,089,885,839	1,222,526,377

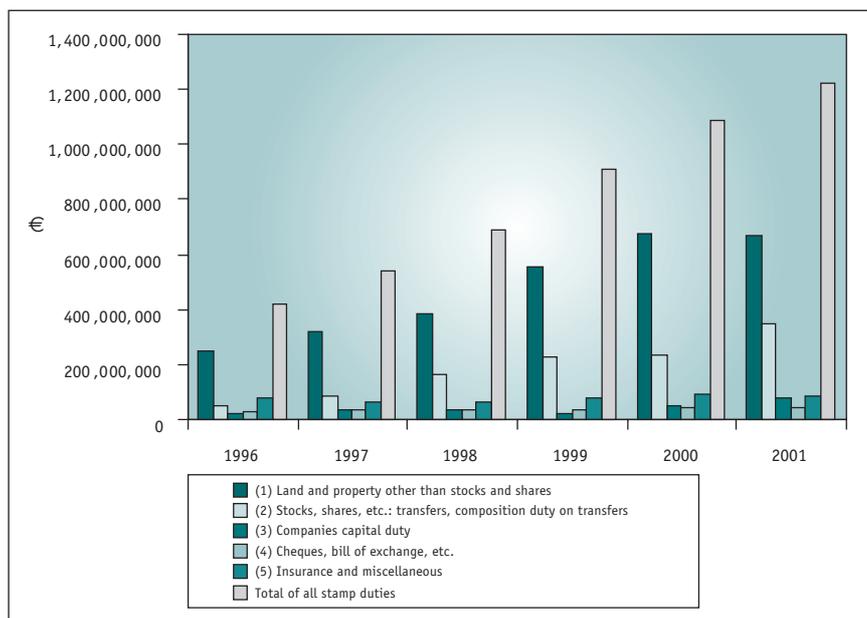
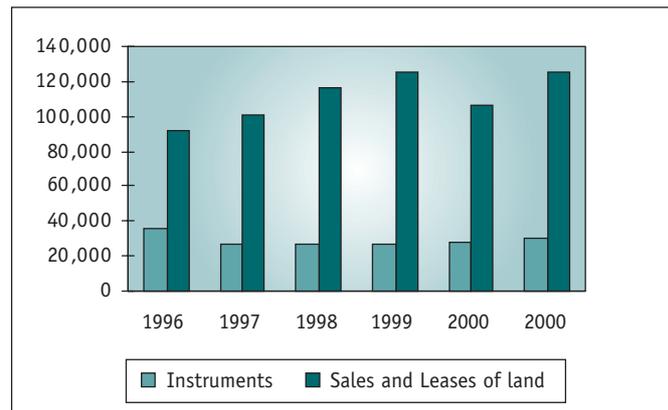
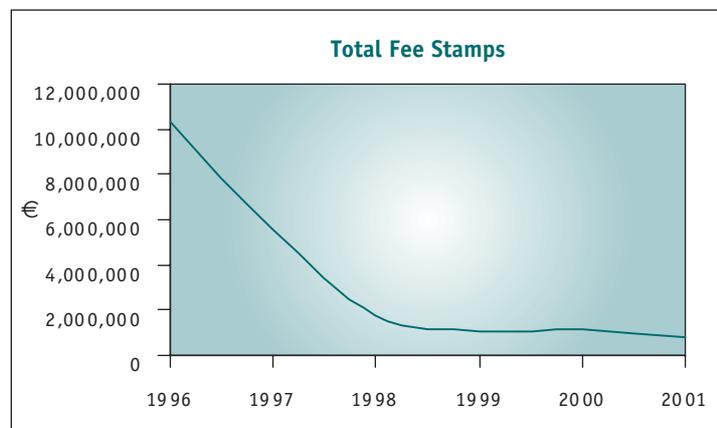


Table SD2**Other statistics relating to Stamp Revenue in the six years ended 2001**

	1996	1997	1998	1999	2000	2001
Instruments presented for adjudication	35,332	27,440	26,373	27,039	27,510	30,650
Sales and leases of land						
Number of transactions of which particulars were presented	91,483	100,385	116,797	124,999	105,952	125,428

**Table SD3****Net Receipts of fees collected by means of Stamps**

	1996	1997	1998	1999	2000	2001
	€	€	€	€	€	€
Companies' Registration	9,366,543	4,584,491	810,507	74,121	89,809	81,239
Official Arbitration (land)	1,913	3,277	5,607	11,797	9,206	49,177
Registration of Deeds	987,029	991,332	942,276	965,637	1,025,366	706,553
Total fee stamps	10,355,485	5,579,100	1,758,390	1,051,555	1,124,381	836,969



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 1 December 1999 - Rate 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 rate of tax in force (see Table CAT3).

There are three different group thresholds each one determined by the relationship between the beneficiary and the donor i.e.

- (a) £316,800: this applies where the beneficiary is a child, or a minor child of a deceased child, of the donor. It also applies in certain circumstances to nephews and nieces of the donor and to parents who take an inheritance from a deceased child;
- (b) £31,860: included in this class are brothers, sisters, nephews, nieces and grandchildren of the donor; and
- (c) £15,840: this applies to a beneficiary who does not come under either of the above group thresholds.

The group thresholds - £300,000, £30,000 and £15,000 were introduced on 1 December 1999 and applied for the year 2000. The thresholds were indexed to the amounts at (a), (b) and (c) above, respectively, by reference to the Consumer Price Index from 1 January 2001.

All gifts and inheritances taken by a beneficiary on or after 2 December 1988 which come within the same group threshold are aggregated to determine the amount of tax payable on the current gift or inheritance. However, where the current gift or inheritance is taken on or after 5 December 2001, the reference to 2 December 1988, for aggregation purposes, should be replaced by 5 December 1991.

Various exemptions from gift and inheritance tax have been provided for. For example, the first £1,000 taken as a gift by a beneficiary from a donor 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.* The relief operates by reducing the market value of agricultural property;
- *Business Relief.* The relief is granted by reducing the taxable value of business property; and
- *Dwelling-house Exemption.* The exemption applies to a gift or inheritance of a dwelling-house taken on or after 1 December 1999.

(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% 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% applies to estates valued in excess of an exemption threshold. This tax was abolished in respect of deaths occurring on or after 6 December 2000. The threshold for deaths occurring in 2000 was £40,000.

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> €
1996	102,245,659	103,580,382
1997	113,261,906	112,677,776
1998	140,593,018	141,845,077
1999	192,588,793	192,275,660
2000	222,164,802	223,089,988
2001	168,767,237	167,758,371

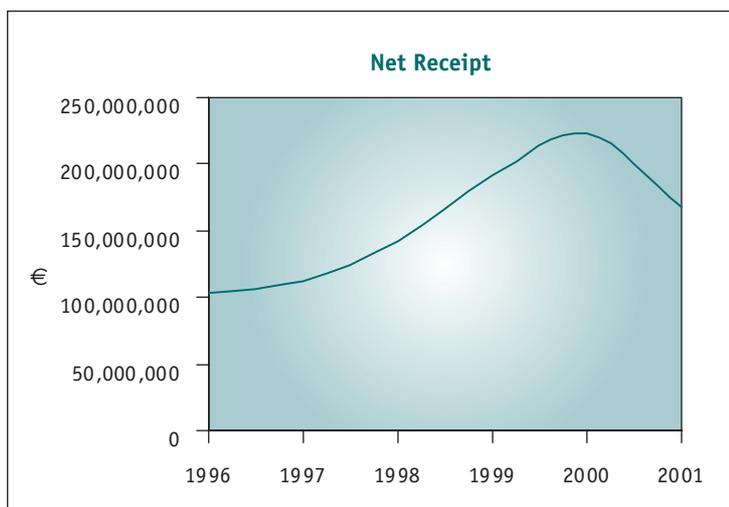
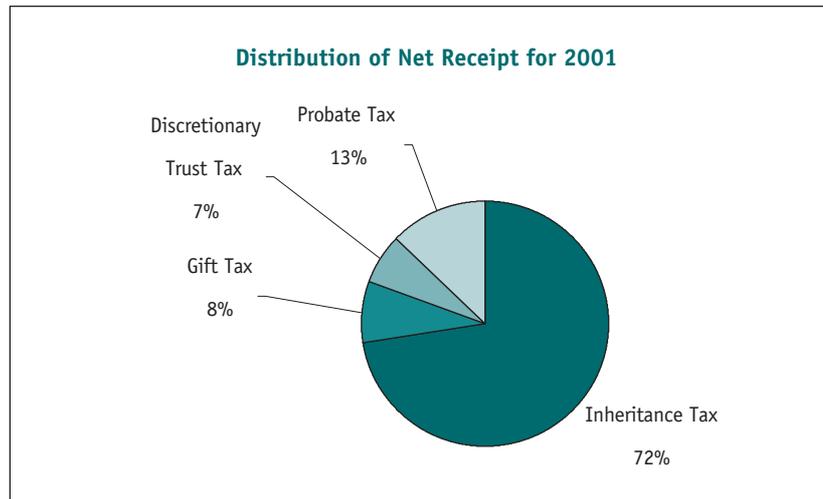


Table CAT2**Distribution of Net Receipt for Capital Acquisitions Tax classified under - Inheritance Tax, Gift Tax, Discretionary Trust Tax and Probate Tax.**

<i>Capital Acquisitions Tax</i>	<i>1996</i> €	<i>1997</i> €	<i>1998</i> €	<i>1999</i> €	<i>2000</i> €	<i>2001</i> €
Inheritance Tax	61,127,644	81,270,994	98,455,375	133,731,623	154,723,513	121,504,568
Gift Tax	10,965,198	6,379,686	7,657,731	13,345,483	15,417,767	13,752,087
Discretionary Trust Tax	13,149,257	3,358,908	10,671,215	13,460,187	15,271,597	11,028,235
Probate Tax	18,287,401	21,635,408	25,027,002	31,722,729	37,514,394	21,405,405
Total	103,529,500	112,644,996	141,811,323	192,260,022	222,927,271	167,690,295

**Table CAT3****Gifts and Inheritances taken on or after 1 December 1999 - Rate of Tax**

The following Table is applicable to taxable gifts and taxable inheritances taken on or after 1 December 1999

<i>Portion of Value</i>	<i>Rate of Tax</i>
	%
The threshold amount... ..	Nil
The balance... ..	20

Residential Property Tax (RPT)

- **Table RPT1. Exchequer Receipt and Net Receipt**

An annual tax was chargeable on the market value of residential property in Ireland owned and occupied by a person on 5 April in each year. The charge extended to residential property situated abroad if the person was 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 was calculated as if s/he had an unencumbered fee-simple interest in the property. The tax was 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 was payable provided the income of the household exceeded an income exemption limit. These exemption limits were £101,000 and £30,100 respectively for the valuation date 5 April 1996. This was the last full year of operation of RPT. RPT was abolished by Section 131 of the Finance Act 1997, in respect of valuation dates ending on or after 5 April 1997. Even though RPT has been abolished the Clearance Certificate procedure remains in place in relation to the sale of certain residential properties to assist Revenue in the collection of outstanding tax.

Two types of marginal relief from the tax were provided, the first applying where the household income exceeded 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 of 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.

Table RPT1

Exchequer Receipt and Net Receipt

<i>Year</i>	<i>Exchequer Receipt</i>	<i>Net Receipt</i>
	€	€
1996	18,197,886	18,207,135
1997	3,915,872	3,945,362
1998	1,825,883	1,826,092
1999	1,767,475	1,767,899
2000	2,025,232	2,024,970
2001	1,651,929	1,651,747

Income Tax

- **Table IT1. Taxation in force for the years 1996-97 to 2001**
- **Table IT2. Income Tax and Income Levy Exchequer Receipt and Net Receipt**
- **Table IT3. Pay As You Earn: Gross Receipts and Net Receipts**
- **Table IT4. Numbers of Employers and Employees**
- **Table IT5. Amount and effective rates of tax on specimen incomes, 2001**
- **Table IT6. Cost of allowances and reliefs 1998-99 and 1999-2000**

The law relating to income tax was consolidated in the Taxes Consolidation Act, 1997.

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 1 January (from 2002 – see below) 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. See note below re. introduction of tax credits.

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.

Tax Credit System from 6 April 2001

With effect from 6 April 2001, Pay As You Earn (PAYE) tax is deducted from employees under a tax credit system. This tax credit system replaces the Tax-Free Allowance and Tax Table based system, which operated up to 5 April 2001. Tax Tables and Table Allowances are no longer a feature of the PAYE system. The move to a tax credit system has been accomplished by the gradual introduction of standard rated allowances in recent years. The standard rating of allowances equalises the value of tax free allowances to all taxpayers. Thus in such a system every £1,000 of a personal tax allowances is now worth £200 to each taxpayer i.e. £1,000 @ 20 per cent.

Calendar Tax Year from 1 January 2002

The income tax year, which previously ran from 6 April to 5 April, is now aligned with the calendar year from 1 January 2002. The first calendar tax year, 1 January 2002 to 31 December 2002, was preceded by a short transitional tax "year" running from 6 April 2001 to 31 December 2001.

Please note that the amounts shown in the columns headed 2001 in the attached Table IT1 are in respect of the "short" tax year and are not, therefore, directly comparable with amounts for earlier years.

Table IT1
Taxation in force for the years 1996-97 to 2001

	1996-97	1997-98	1998-99	1999-2000	2000-2001	2001
Rates of tax (excluding income levy) for every £ of chargeable income	27% on first £9,400 48% on remainder	26% on first £9,900 48% on remainder	24% on first £10,000 46% on remainder	24% on first £14,000 46% on remainder	without dependent children 22% on first £17,000 44% on remainder with dependent children 22% on first £20,150 44% on remainder	without dependent children 20% on first £14,800 42% on remainder with dependent children 20% on first £17,131 42% on remainder
(STANDARD RATE 20% for 2001 22% for 2000-2001, 24% for 1998-99 and 1999-2000, 26% for 1997-98, 27% for 1996-97						
Married persons (a) (joint assessment)	27% on first £18,800 48% on remainder	26% on first £19,800 48% on remainder	24% on first £20,000 46% on remainder	24% on first £28,000 46% on remainder	one spouse with income 22% on first £28,000 44% on remainder both spouses with income 22% on first £28,000 (with an increase of £6,000 max.) 44% on remainder	one spouse with income 20% on first £21,460 42% on remainder both spouses with income 20% on first £21,460 (with an increase of £8,140 max.) 42% on remainder
Exemption limits: (b)						
Single or Widowed persons:						
• Under 65 years	£3,900	£4,000	£4,100	£4,100	£4,100	£3,034
• 65 and under 75 years	£4,500	£4,600	£5,000	£6,500	£7,500	£6,290
• 75 years and over	£5,100	£5,200	£5,500	£6,500	£7,500	£6,290
Married persons:						
• Under 65 years	£7,800	£8,000	£8,200	£8,200	£8,200	£6,068
• 65 and under 75 years	£9,000	£9,200	£10,000	£13,000	£15,000	£12,580
• 75 years and over	£10,200	£10,400	£11,000	£13,000	£15,000	£12,580
Children under 16 years:						
• Additional Amount	£450	£450	£450	£450	£450	£333
• Third and each subsequent child	£650	£650	£650	£650	£650	£481
ALLOWANCES, DEDUCTIONS AND RELIEFS GRANTED TO INDIVIDUALS BY REFERENCE TO PERSONAL STATUS:						
	1996-97	1997-98	1998-99	1999-2000	2000-2001	2001
				@ Standard Rate 24%	@ Standard Rate 22%	Credit at Standard Rate 20%
Single Person	£2,650	£2,900	£3,150	£4,200	£4,700	£814
Married Person	£5,300	£5,800	£6,300	£8,400	£9,400	£1,628
Widowed Person:						
• In year of bereavement	£5,300	£5,800	£6,300	£8,400	£9,400	£1,628
• Subsequent years	£3,150	£3,400	£3,650	£4,200	£4,700	£814

• See notes following

Table IT1 - continued
Taxation in force for the years 1996-97 to 2001

	1996-97	1997-98	1998-99	1999-2000	2000-2001	2001	
				@ Standard Rate 24%	@ Marginal Rate 46%	@ Standard Rate 22%	Credit at Standard Rate 20%
Widowed Person with Dependant:							
Child (additional)	£2,150	£2,400	£2,650	£1,050	£2,650	£4,700	£814
1st year of Bereavement	£1,500	£1,500	£5,000	-	£5,000	£10,000	£2,000
2nd year of Bereavement	£1,000	£1,000	£4,000	-	£4,000	£8,000	£1,600
3rd year of Bereavement	£500	£500	£3,000	-	£3,000	£6,000	£1,200
4th year of Bereavement	-	-	£2,000	-	£2,000	£4,000	£800
5th year of Bereavement	-	-	£1,000	-	£1,000	£2,000	£400
Single Parent – additional	£2,650	£2,900	£3,150	£1,050	£3,150	£4,700	£814
- Income Limit of Child	£720	£720	£720	-	£720	£720	£Nil
Incapacitated Child	£700	£700	£800	-	£800	£1,600	£238
- Income Limit of Child	£2,100	£2,100	£2,100	-	£2,100	£2,100	£NIL
Dependent Relative allowance	£110	£110	£110	-	£110	£220	£33
- Income Limit	£4,440	£4,601	£4,848	-	£5,152	£5,536	£4,989
Blind Person	£700	£700	£1,000	-	£1,500	£3,000	£444
Both Spouses Blind	£1,600	£1,600	£2,000	-	£3,000	£6,000	£888
Age Allowance (Single/Widowed):							
• Person	£200	£400	£400	-	£400	£800	£119
• Married	£400	£800	£800	-	£800	£1,600	£238
Employed person taking care of incapacitated person	£7,500	£7,500	£8,500	-	£8,500	£8,500	£1,480
Employee allowance (c)	£800	£800	£800	£1,000	-	£1,000	£296
PRSI allowance (d)	-	-	-	-	-	-	-

• See notes following

Table IT1 - continued
Taxation in force for the years 1996-97 to 2001

	1996-97	1997-98	1998-99	1999-2000	2000-2001	2001
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 saving 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					
ALLOWANCES, DEDUCTIONS AND RELIEFS GRANTED TO INDIVIDUALS AS INCENTIVES AND FOR EXPENDITURE INCURRED:						
Expenses incurred by an employee wholly, exclusively and necessarily in the performance of the duties of an employment						
(I) Car expenses - restricted by reference to following maximum capital cost of car(e)	£14,000	£15,000	£15,500	£16,000	£16,500	£17,000
(II) Other expenses	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 (f). In the case of individuals aged 55 years or over 20 per cent is allowable for 1996-97 to 1998-99. From 6 April 1999, for self-employed individuals, proprietary directors or employees who are not in an occupational pension scheme the maximum amount of pension contributions which will qualify for tax relief are as follows:					
	Age		% of Net Relevant Earnings			
	Under 30 years of age		15%			
	30 to 39 years of age		20%			
	40 to 49 years of age		25%			
	50 years of age and over		30%			
	The 30% limit also applies to persons whose income comes wholly or mainly from specified activities.					
Interest Paid in full						
Interest limit on personal borrowings: (g)						
Married persons	£3,800	£3,800	£3,800	£3,800	£4,000	£2,960
Widowed persons	£2,780	£2,780	£2,780	£2,780	£4,000	£2,960
Single persons	£1,900	£1,900	£1,900	£1,900	£2,000	£1,480

• See notes following

Table IT1 - continued
Taxation in force for the years 1996-97 to 2001

	1996-97	1997-98	1998-99	1999-2000	2000-2001	2001
Interest limit on money borrowed by an individual in acquiring an interest in an unquoted company: (h) –						
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
Medical insurance premiums (i)	A deduction in respect of premiums payable to an authorised insurer.					
Unreimbursed health expense incurred by a taxpayer on himself or herself or on any dependent of his/hers. (Excess over £100 (£74 for 2001) per annum per person) (j)	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					
Relief for rent paid in respect of private tenancies (k)						
Tenants aged 55 or under:						
Maximum deduction:						Credit
Married persons	£1,000	£1,000	£1,000	£1,000	£1,500	£296
Widowed persons	£750	£750	£750	£750	£1,125	£296
Single persons	£500	£500	£500	£500	£750	£148

• See notes following

Table IT1 - continued
Taxation in force for the years 1996-97 to 2001

	1996-97	1997-98	1998-99	1999-2000	2000-2001	2001
Tenants aged over 55						
Maximum deduction:						Credit
Married persons	£2,000	£2,000	£2,000	£2,000	£4,000	£592
Single or Widowed persons	£1,000	£1,000	£1,000	£1,000	£2,000	£296
	(£1,500 for widowed person)	(£1,500 for widowed person)	(£1,500 for widowed person)	(£1,500 for widowed person)	(£3,000 for widowed person)	(£592 for widowed person)
Relief for purchase and/or installation of an intruder alarm system						
Maximum deduction	-	£800	£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 and (from 2000-2001) for post graduate courses of not less than one year and not more than four 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. For 1997-98 the relief was also extended to distance education courses in the State offered by colleges outside the State.					
Fees for courses in information technology and foreign languages	For the years 1997-98 et seq. relief is granted from income tax at the standard rate for tuition fees ranging from £250 to £1,000 paid in respect of approved training courses in the areas of information technology and foreign languages.					
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 service charges relate. Relief for 1996-97 et seq. is at the standard rate and applies in respect of service charges paid in the preceding calendar year 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 (l)	A deduction equal to the amount of payment					Replaced by new scheme – see Note (o)

- See notes following

Table IT1 - continued
Taxation in force for the years 1996-97 to 2001

	1996-97	1997-98	1998-99	1999-2000	2000-2001	2001
Donations to charities and other approved bodies	<p>For 2001 et seq. a new uniform scheme of tax relief for donations to charities and other approved bodies is in effect. Relief may be claimed by both individuals and companies and the minimum donation in any year is £200. Donations made by PAYE taxpayers, self-employed taxpayers and companies are treated as follows:</p> <p>(i) PAYE Taxpayers Relief is granted on a "grossed up" basis to the approved body rather than by way of a separate claim for tax relief by the donor. For example, if an individual who pays tax at the higher rate (42%), gives a donation of £580 to an approved body, the body will be deemed to have received £1,000 less tax of £420. The approved body will therefore be able to claim a refund of £420 from the Revenue.</p> <p>(ii) Self-employed Taxpayers A claim for relief in respect of the donation is made when filing his/her tax return and there is no grossing up arrangements. The donation will not reduce a persons relevant earnings for the purposes of calculating retirement annuity relief.</p> <p>(iii) Companies A claim for the donation can be made as a trading expense or an expense of management for the accounting period in which it is made and there is no grossing up arrangement. The claim must be included in the company's tax return and where the donation is made in a short accounting period, it will be reduced proportionately.</p>					
Exemption in respect of shares granted by companies to employees under approved profit sharing schemes (m)						
Maximum qualifying value of shares appropriated in any one year	£10,000	£10,000	£10,000	£10,000	£10,000	£7,400
Relief for investment in corporate trades (n)						
Minimum investment	£200	£200	£200	£200	£200	£148
Maximum investment	£25,000	£25,000	£25,000	£25,000	£25,000	£18,500
Relief for seed capital investment by new entrepreneurs	£25,000	£25,000	£25,000	£25,000	£25,000	£18,500
	<p>A deduction (by way of refund of income tax paid in any of the immediately preceding five years) in respect of an investment by a person who leaves employment (or is un-employed) 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 full tax year. 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 arts (o)						
Minimum donation	£100	£100	£100	£100	£100	Replaced by new scheme – see note (o)
Maximum donation	£10,000	£10,000	£10,000	£10,000	£10,000	

- See notes following

Table IT1 - continued
Taxation in force for the years 1996-97 to 2001

	1996-97	1997-98	1998-99	1999-2000	2000-2001	2001
Relief for donations made to "Cospóir" - The National Sports Council -						
Minimum donation	£100	£100	-	-	-	-
Maximum donation	£10,000	£10,000	-	-	-	-
Exemption in respect of certain income derived from the leasing of farm land (p)						
Maximum exemption leases of 5 or 6 years	£3,000	£4,000	£4,000	£4,000	£4,000	£4,000
leases of 7 or more years	£4,000	£6,000	£6,000	£6,000	£6,000	£6,000
Donations to certain Third World charities						
Minimum donation	£200	£200	£200	£200	£200	Replaced by new scheme - see Note (o)
Maximum donation	£750	£750	£750	£750	£750	
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.						
Donations to National Collections of important heritage items						
Minimum donation	£75,000	£75,000	£75,000	£75,000	£75,000	£75,000
Maximum donation	£750,000	£750,000	£750,000	£750,000	£3,000,000	£3,000,000
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 building	A deduction in respect of the cost of maintenance, repair or restoration of a building (or of buildings 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 Minister for Arts, Heritage, Gaeltacht and the Islands 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. The relief also applies to expenditure incurred in 1997-98 et seq. up to an aggregate of £5,000 per annum on: (a) the repair, maintenance or restoration of an "approved object", in an approved building or garden subject to the objects being on display in the approved building or garden for a period of at least two years from the year in which the relief for the contents is claimed (b) the installation, maintenance or replacement of a security alarm system, and (c) the provision of public liability insurance for an approved building or garden. An approved object is an object (including a picture, sculpture, book, manuscript, piece of jewellery, furniture or other similar object) or a scientific collection which is owned by the owner or occupier of the approved building.					
Gift of money to the Minister for Finance (q)	A deduction equal to the amount of the gift					
Relief for new shares purchased on issue by employees (r)	Relief is provided by way of a deduction in computing total income of up to £5,000 for 1996-97 et seq. to employees and directors who subscribe for shares in their employer company.					

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. The increase in the standard rate tax band for 2001 is restricted to the lower of £6,000 or the amount of the income of the spouse with the lower income. The increase is not transferable between spouses.
- (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 1996-97, 1997-98, 1998-99 and 1999-2000. For 1999-2000, 2000-2001 and 2001 only two exemption limits apply - under 65 and 65 years of age or over.
- (c) 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.
- (d) This allowance was granted to employees paying the higher rates of PRSI.
- (e) In the case of motor expenses incurred during accounting periods ending on or after 1 January 2001 for companies and income tax basis periods ending on or after 1 January 2001 for individuals, on cars which cost £17,000 or more, the running expenses are restricted to an amount equal to the expenses multiplied by the cost of the car less £17,000 over the cost of the car.
- (f) "Relevant earnings" is defined as non-pensionable earned income. For the years 1996-97 and 1997-98 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.
- (g) 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 (80 per cent for 1994-95 to 1999-2000 inclusive) of the lesser of -
- (a) the amount of interest actually paid or
 - (b) (i) £5,000 for a married couple or widowed person,
(ii) £2,500 for other individuals.

For 1994-95 and subsequent years the percentage restriction does 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. For 1997-98 et seq. all interest is allowable at the standard rate.

The effect of the above restrictions is reflected in the maximum relief amounts shown in the Table for 1996-97 et seq.

The 80% and £100/£200 (single/married respectively) restrictions were abolished with effect from 6 April 2000.

- (h) 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 or 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, or 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.

- (i) Relief was based on the amount of premiums paid in the year preceding this year of assessment. From April 2001, under new relief at source arrangements, relief is granted on a current year basis.
- (j) Alternatively, total expenses incurred in excess of £200 (£148 for 2001) by the taxpayer on himself or herself and dependants as a group, may be claimed.
- (k) This relief is granted at the standard rate for 2001 — 20 per cent.
- (l) 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. For changes for 2001 et seq. see Note (o).
- (m) 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.
- (n) 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 (£148 for 2001) does not apply.
- (o) 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. For the year 2001 et seq. this scheme has been subsumed into the new scheme for Donations to Charities and Other Approved Bodies (See main entry in body of Table).
- (p) 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.
- (q) 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.
- (r) 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 amount of £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 individual must hold the shares 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).
- (s) 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

**Income Tax and Income Levy
Exchequer Receipt and Net Receipt**

	<i>Exchequer Receipt</i> <i>(Income Tax and Income Levy)</i>	<i>Net Receipt</i> <i>(Income Tax and Income Levy)</i>
1996	5,794,310,050	5,814,585,474
1997	6,626,063,406	6,613,094,465
1998	7,284,001,046	7,290,775,226
1999	8,028,110,731	8,006,980,715
2000	9,112,685,445	9,124,775,226
2001	9,346,872,127	9,318,771,248

Net Receipt: Income Tax and Income Levy

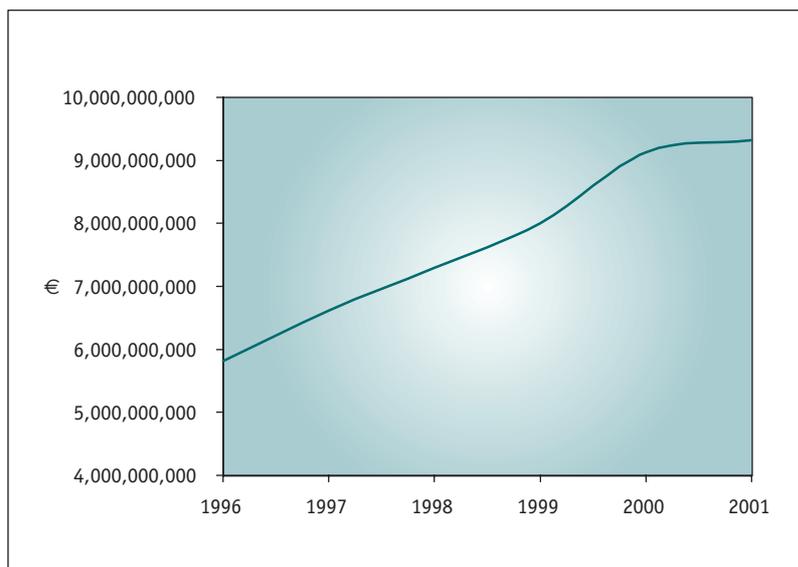


Table IT3**Pay As You Earn: Gross Receipts and Net Receipts**

	<i>Gross Receipts (PAYE)</i>	<i>Net Receipts (PAYE)</i>
1996	5,107,779,935	4,944,914,924
1997	5,706,212,883	5,531,538,870
1998	6,230,244,807	6,037,743,220
1999	6,837,226,710	6,634,202,800
2000	7,333,779,106	7,093,061,086
2001	7,666,663,392	7,280,139,238

A small amount of Schedule E tax (about €84.4 million in 1999/2000) is paid otherwise than through Pay As You Earn. Precise particulars of the amount are not available.

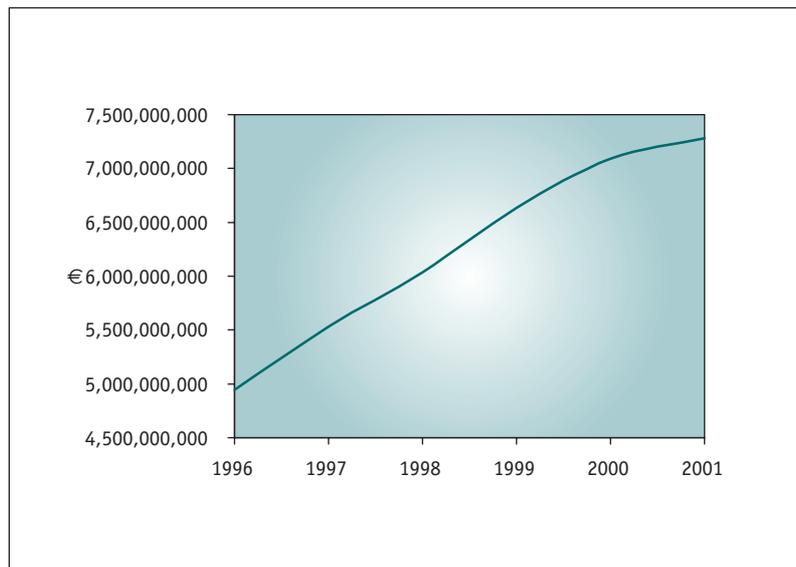
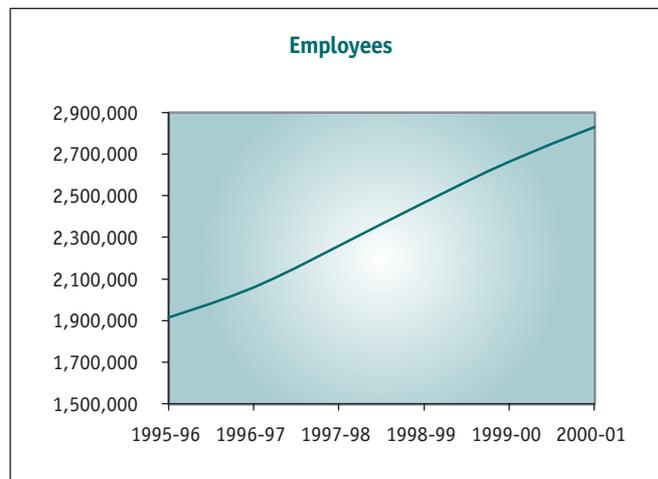
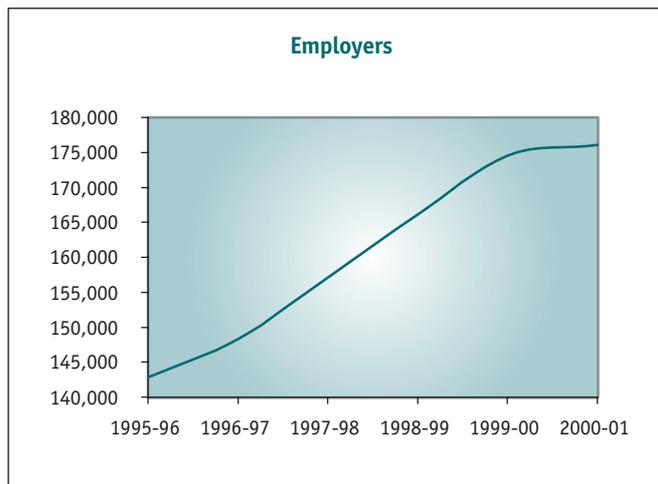
Net Receipt: PAYE

Table IT4

Numbers of Employers and Employees.

<i>Year</i>	<i>Number of Employers on Register</i>	<i>Number of Employees records returned by Employers</i>
1995-96	142,861	1,913,740
1996-97	148,308	2,058,967
1997-98	157,073	2,258,677
1998-99	166,130	2,467,398
1999-00	174,490	2,663,327
2000-01	176,051	2,830,857

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.



Income Tax: Schedule E

Table IT5

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

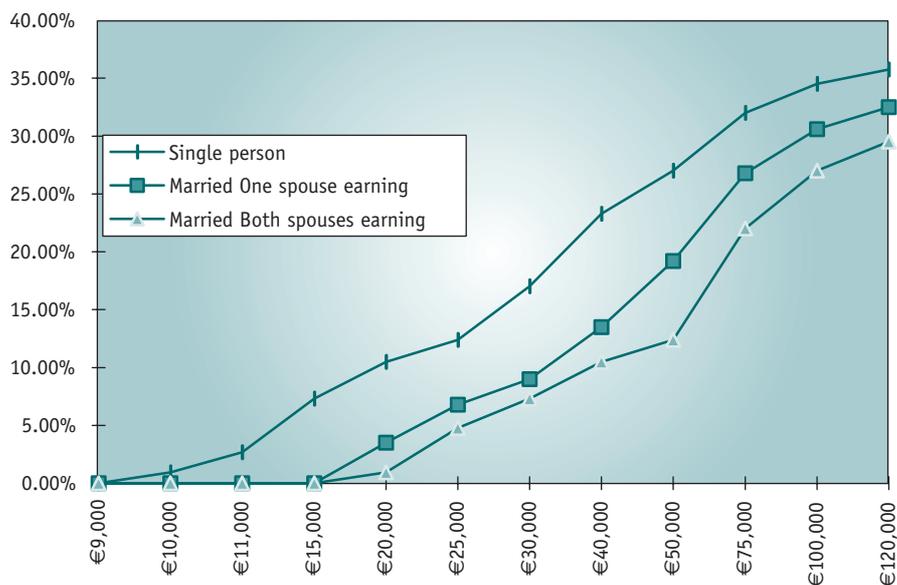
Amount and effective rates of tax on specimen incomes, 2001.

While tax year 2001 was a transitional nine month year from April 2001 to December 2001, the figures in the examples are compiled on a twelve month basis for ease of comparison with previous years.

Actual total income	Single persons or married couples who elect for separate assessment		Married couples who elect for joint assessment			
			One spouse working (no children)		Both spouses working (assumes 65/35 split of income between spouses)	
	Amount of tax	Effective Rate	Amount of tax	Effective Rate	Amount of tax	Effective Rate
€	€		€		€	
9,000	0	0.00%	0	0.00%	0	0.00%
10,000	95	0.95%	0	0.00%	0	0.00%
11,000	295	2.68%	0	0.00%	0	0.00%
15,000	1,095	7.30%	0	0.00%	0	0.00%
20,000	2,095	10.48%	698	3.49%	190	0.95%
25,000	3,095	12.38%	1,698	6.79%	1,190	4.76%
30,000	5,108	17.03%	2,698	8.99%	2,190	7.30%
40,000	9,308	23.27%	5,397	13.49%	4,190	10.48%
50,000	13,508	27.02%	9,597	19.19%	6,190	12.38%
75,000	24,008	32.01%	20,097	26.80%	16,516	22.02%
100,000	34,508	34.51%	30,597	30.60%	27,016	27.02%
120,000	42,908	35.76%	38,997	32.50%	35,416	29.51%

Effective rates of tax are computed by reference to personal tax credits* for persons aged under 65 years, which for 2001 include the special individual PAYE tax credit* of €508.

* From 6th April 2001 personal and PAYE allowances have been replaced by tax credits.



COST OF ALLOWANCES AND RELIEFS 1998-99 AND 1999-00

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 1998-99 and 1999-00 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 totaling 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 1998-99 reflect revisions to figures previously published in the 2000 Report.

INCOME TAX AND CORPORATION TAX

Table IT6

Cost of allowances and reliefs 1998-99 and 1999-00

<i>Tax Relief Provision</i>	<i>(1) Estimated cost for</i>	
	<i>1998-99</i>	<i>1999-00</i>
<u>Income Tax</u>	€m	€m
Exemption limits:-		
General Exemption (2)	12.7	0.0
Child Addition (2)	17.9	5.5
Age Exemption (2)	16.1	12.4
Married Person's Allowance (3)	1468.9	1399.4
Single Person's Allowance (3)	1040.1	1035.6
Widowed Person's Allowance (3)	91.2	82.2
Additional Allowance to Widowed Person in Year of Bereavement	2.5	4.5
Additional Bereavement Allowance to Widowed Parent	2.5	2.5
Additional Personal Allowance for Lone Parent	84.2	111.4
Additional Allowance for Incapacitated Child	3.3	3.5
Employee (PAYE) Allowance)	375.4	353.8
Dependent Relative Allowance	1.1	1.1
Person Taking Care of Incapacitated Taxpayer	0.4	0.5
Age Allowance	17.7	15.9
Blind Person's Allowance	0.5	0.7
Relief in Respect of Medical Insurance Premiums	75.1	86.9
Health Expenses Relief	31.6	38.4
Contributions Under Permanent Health Benefit Schemes, after deduction of Tax on Benefits Received	3.5	3.8
Employees' Contributions To Approved Superannuation Schemes	328.9*+	456.0*+
Employers' Contributions To Approved Superannuation Schemes	533.4*+	645.0*+
Exemption of Net Income of Approved Superannuation Funds (Contributions Plus Investment Income Less Outgoings)(4)	966.5*+	1274.0*+
Retirement Annuity Premiums	116.2	169.5
Interest paid:		
Loans Relating to Principal Private Residence	178.4	158.0
Other (5)	18.4	10.2

• See notes following

Table IT6 (continued)
Cost of allowances and reliefs 1998-99 and 1999-00

<i>Tax Relief Provision</i>	<i>(1) Estimated cost for</i>	
	<i>1998-99</i>	<i>1999-00</i>
Income Tax	€m	€m
Rent Paid in Private Tenancies	11.9	13.0
Expenses Allowable to Employees Under Schedule E	59.1	63.9
Third Level Education Fees	2.6	3.0
Exemption of Certain Earnings of Writers, Composers and Artists	24.5	29.9
Dispositions (Including Maintenance Payments made to separated spouses)	8.9	10.2
Exemption of Interest on Savings Certificates, National Instalment Savings and Index linked Savings Bonds	49.5+	81.9+
Exemption of Income of Charities, Colleges, Hospitals, Schools, friendly societies, etc. (6)	32.3	20.9
Tax Relief for Designated Third World Charities	0.8	1.1
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (4)	46.7*	80.8*
Exemption of Statutory Redundancy Payments	8.1+	11.6+
Service Charges	0.6	1.0
Top Slicing Relief - Reduced Tax Rate for Payments in Excess of Exemption Amounts Made as Compensation for Loss of Office	2.1	3.4
Revenue Job Assist allowance	1.0	2.7
Allowance for seafarers	0.1	0.1
Allowance for School Donations	0.004	0.005
Exemption From Tax of Certain Social Welfare Payments:		
Child benefit	116.0*	127.2*
Maternity allowance	7.9*	7.6*
Exemption of Pensions, Benefits or Gratuities Payable to Veterans of the War of Independence, their Widows or Dependents	0.1	0.08
Relief Under Profit Sharing Schemes	33.7*	30.7*
Exemption Under Approved Share Option Schemes	19.6*	4.9*
Investment in Corporate Trades (BES)	31.4	28.8
Investment in Seed Capital	2.0	1.1
Stock Relief	1.7*+	2.3*+
Relief for expenditure on significant buildings and gardens	1.9	3.9
Donation of Heritage items	0.9+	0.2+

• See notes following

Table IT6 (continued)
Cost of allowances and reliefs 1998-99 and 1999-00

<i>Tax Relief Provision</i>	<i>(1) Estimated cost for</i>	
	<i>1998-99</i>	<i>1999-00</i>
Income Tax and / or Corporation Tax(7)		
	€m	€m
Capital Allowances:		
Urban Renewal (8)	67.8*+	-
Other (9)	1337.7	-
Total Capital Allowances	1405.5	1649.2
Rented Residential Accomodation	32.3*+	31.3*+
Effective Rate of 10 Per Cent for Manufacturing and Certain Other Activities (10)	2595.2	2426.3
Section 84 loans (11)	8.9	2.5
Double Taxation Relief	134.6	181.4
Investment in Films*	34.3	24.2
Group Relief	241.5	315.5

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 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.
- (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 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 1999 and 31 March 2000.
- (8) There are no statistics available on Urban Renewal for 1999/2000.
- (9) The cost shown for capital allowances does not include any cost associated with "unused capital allowances", that is, capital allowances which are not absorbed by a company in the accounting period in which they arise because they exceed the amount of the company's profits of that accounting period which are available for offset. Unused capital allowances can be offset as losses against taxable profits arising in the previous accounting period and against certain profits arising in future accounting periods and can be offset against the profits of another company in the same group of companies. Approximately €2,270 million of unused capital allowances were claimed in respect of 1999/00 accounting periods but as the proportion of this item which is included in previous years losses and in group relief is not separately identifiable a reliable estimate of the cost of the capital allowance element cannot be provided.
- (10) 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 rate. 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. In regard to the cost shown for the effective rate of 10 per cent for manufacturing and certain other activities, no account is taken of the fact that without these incentives, many enterprises may not have set up here. To the extent that profits earned by such enterprises would not have been available for Irish tax purposes, part of the cost figure shown might be regarded as notional.
- (11) 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 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 Hemophilia 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 investment schemes;

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;

Renewal scheme for traditional seaside resorts.

Donations to Third Level Institutions

Exemption of scholarship income

Donations to Public Libraries

* See estimated cost included for capital allowances under the heading "Income Tax and/or Corporation Tax" in

TABLE IT6 - Cost of allowances and reliefs 1998/99 and 1999/00

Income Distribution Statistics

- Table IDS1. Income Tax 1999-00 Distribution of -
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income
- Table IDS2. Income Tax 1999-00. 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 1999-00. 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 1999-00. 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 1999-00. 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 IDS 6. Income Tax 1999-00. 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 (excluding Proprietary Directors on the Schedule E record)
- Table IDS 7. Income Tax 1999-00. Distribution of -
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income of Proprietary Directors
- Table IDS 8. Income Tax 1990-00. Distribution of -
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income
- Table IDS 9. Income Tax 1999-00. 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 IDS10. Income Tax 1999-00. 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 IDS11. Income Tax 1999-00. 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 IDS12. Income Tax 1999-00. 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 IDS13. Income Tax 1999-00 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 (excluding Proprietary Directors on the Schedule E record).
- Table IDS14. Income Tax 1999-00. Distribution of -
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income of Proprietary Directors
- Table IDS15. Income Tax 1999-00 Interest paid on home loans -relief allowed at the standard rate (in terms of tax reductions)by range of total income
- Table IDS16. Income Tax 1999-00. Medical Insurance -relief allowed at the standard rate (in terms of tax reductions)by range of total income
- Table IDS17. Income Tax 1999-00 Distribution of -
(i) number of taxable incomes (ii) total taxable income and (iii) tax, by range of taxable income
- Table IDS18. Income Tax 1999-00. Distribution of -
(i) number of taxpayers (ii) total taxable income and (iii) tax, by tax band
- Table IDS19. Income Tax computation for 1998-99 and 1999-00.

INCOME DISTRIBUTION STATISTICS

The information on personal incomes which is given in Tables IDS 1 to 19 has been collected in the course of the administration of income tax for the income tax year 1999-00.

The tables in this Report are similar to the tables in the 2000 Report.

The tables relate to income assessed in respect of the tax year 1999-00 by reference to tax returns which were processed up to 10 April, 2002. The income taken for the purposes of the tables is in general that of the year 1999-00.

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 96 per cent were processed at the relevant time. Tables IDS 7 and 14 contain estimated income distributions of proprietary directors of incorporated family businesses, estimated by reference to the level of end-of-year returns received for 1999-00 up to 10 April, 2002.

The information relating to Schedule D assessments is based on assessed Self-Assessment Returns for 1999-00, representing some 87 per cent of the expected total.

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 9.

The timeliness of the historical data on incomes and tax included in the tables is directly influenced by the need to have a minimum as close as possible to 90 per cent of tax returns represented in the figures. Because of the return filing date for Self-Assessment returns from Schedule D taxpayers, the most recent year for which relatively complete and comparable data can be provided in this report for both Schedule D and PAYE income distribution is 1999-00.

Income related to part only of a year, where there has been a change of employment during the year, is not grossed up to the corresponding annual amount.

Following the introduction of standard rating of the main personal and PAYE allowances from 6 April, 1999 the numbers of income earners with **taxable income** is higher than the numbers who are **effectively liable to tax**. This arises because tax relief is now given by way of a reduction of tax chargeable and not as a deduction from income as was previously the position.

The information in the tables covers more than 1,160,000 earners who were effectively liable to income tax for 1999-2000 (see Table IDS 18), as compared with a total of over 1,524,000 with taxable income (Table IDS 17) and just over 1,621,500 included in Table IDS 1.

The difference between the figures in Tables IDS 1 and IDS 17 is accounted for by earners who were found to be not liable to tax because of the operation of exemption limits or personal allowances and deductions allowable at rates other than the standard rate.

The difference between the figures in Tables IDS 17 and IDS 18 is accounted for by earners who were found to be not liable to tax because of the operation of personal allowances which are confined to the standard rate and which are given by way of a reduction of tax chargeable.

A married couple who has elected or who has been deemed to have elected for joint assessment is counted as one tax unit and their incomes are aggregated in the statistics.

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. It does not include certain other income which is not income for tax purposes or is exempt from tax such as profits or gains from stallion fees, profits from commercial forestry and certain income from patent royalties, certain investment income arising from personal injuries, child benefit, maternity benefit and unemployment assistance paid by the Department of Social, Community and Family Affairs,

certain earnings of writers, composers and artists, bonus or interest paid under Instalment Savings Schemes operated by An Post, interest on certain Government securities, certain foreign pensions which are exempt from tax in the foreign paying country, portion of certain lump sums received by employees on cessation of their employment, statutory redundancy payments and certain military pensions. Other income sources which are either not included or not fully included are employee contributions to pension funds (tax deductible), interest income that does not need to be declared or is not recorded (but from which tax has been deducted), unemployment benefit and disability benefit (non-recording of non-taxable amounts and of amounts taxed by restriction of repayments or indirectly through employers in the PAYE system), and the incomes of certain self-employed persons, including some farmers, as well as some individuals in receipt of pensions, who are not processed annually on tax records because their incomes are below the income tax thresholds.

"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 in the case of Table IDS 18 the information relates to all income earners on tax records, whether liable to tax or not; in the case of Table IDS 18 the information is confined solely to those who are effectively liable to tax, that is, after application of standard rated allowances.
- declared 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.

INCOME TAX 1999-00

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					
From	To	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of
€	€	of cases	total	€	total	€	total	of cases	total	€	total	€	total	of cases	total	€	total	€	total
-	4,000	98,025	18.48	192,814,664	2.25	192,209	0.01	97,910	20.73	189,473,234	2.82	90,436	0.01	2,116	0.90	4,268,109	0.04	1,491	0.00
4,000	5,000	20,705	3.90	93,150,985	1.09	79,423	0.00	18,240	3.86	82,030,508	1.22	53,302	0.00	711	0.30	3,195,852	0.03	1,187	0.00
5,000	6,000	21,855	4.12	119,879,593	1.40	160,541	0.01	17,612	3.73	96,711,557	1.44	78,152	0.01	761	0.32	4,199,330	0.04	938	0.00
6,000	7,000	23,054	4.35	149,197,174	1.74	721,204	0.04	18,412	3.90	119,572,166	1.78	319,078	0.03	870	0.37	5,674,240	0.05	9,655	0.00
7,000	8,000	18,352	3.46	137,598,902	1.61	3,535,338	0.21	15,648	3.31	117,398,843	1.75	2,333,493	0.20	996	0.42	7,491,639	0.07	14,707	0.00
8,000	9,000	17,153	3.23	145,761,031	1.70	6,837,876	0.40	15,563	3.30	132,303,507	1.97	4,872,065	0.42	1,201	0.51	10,226,312	0.09	31,933	0.00
9,000	10,000	16,411	3.09	155,985,324	1.82	10,119,967	0.60	15,965	3.38	151,792,398	2.26	7,706,211	0.66	1,416	0.60	13,474,977	0.12	54,497	0.00
10,000	12,500	41,058	7.74	462,034,538	5.40	41,036,967	2.42	42,451	8.99	478,047,784	7.12	33,605,066	2.89	4,789	2.04	54,261,555	0.50	225,084	0.01
12,500	15,000	40,864	7.70	561,350,608	6.56	63,486,481	3.74	43,856	9.29	602,032,731	8.97	57,867,719	4.97	6,272	2.67	86,424,995	0.80	1,059,591	0.05
15,000	17,500	41,318	7.79	671,505,097	7.85	87,786,303	5.17	39,407	8.34	640,081,537	9.54	77,474,267	6.65	7,361	3.14	119,797,868	1.11	3,834,473	0.16
17,500	20,000	38,306	7.22	716,466,015	8.37	108,954,580	6.42	33,618	7.12	628,290,373	9.36	90,976,735	7.81	8,233	3.51	154,555,868	1.43	8,514,883	0.37
20,000	25,000	55,740	10.51	1,245,653,996	14.56	242,029,007	14.26	46,080	9.76	1,026,921,083	15.30	194,395,817	16.69	19,183	8.17	432,968,653	4.01	35,744,256	1.54
25,000	30,000	35,244	6.65	960,022,135	11.22	227,199,574	13.38	26,474	5.61	722,912,331	10.77	170,727,240	14.66	22,028	9.39	606,713,520	5.62	65,657,049	2.82
30,000	35,000	21,695	4.09	700,496,530	8.19	187,002,410	11.01	17,085	3.62	552,226,048	8.23	147,910,472	12.70	23,934	10.20	778,493,858	7.21	98,243,570	4.22
35,000	40,000	13,846	2.61	516,453,807	6.04	148,831,912	8.77	10,379	2.20	386,268,447	5.76	112,153,883	9.63	24,522	10.45	918,667,157	8.50	134,803,648	5.80
40,000	50,000	14,012	2.64	619,923,293	7.24	191,645,414	11.29	8,166	1.73	359,933,297	5.36	112,936,695	9.70	38,915	16.58	1,738,551,143	16.09	328,642,133	14.13
50,000	60,000	5,663	1.07	307,341,188	3.59	100,426,734	5.92	2,645	0.56	143,438,368	2.14	48,105,704	4.13	25,482	10.86	1,392,290,580	12.89	323,138,315	13.89
60,000	75,000	3,263	0.62	216,023,988	2.52	72,951,504	4.30	1,438	0.30	95,281,674	1.42	33,160,876	2.85	22,248	9.48	1,483,294,705	13.73	396,128,975	17.03
75,000	100,000	1,843	0.35	157,058,358	1.84	54,098,251	3.19	702	0.15	59,542,770	0.89	21,541,231	1.85	13,749	5.86	1,163,631,500	10.77	345,889,855	14.87
100,000	150,000	1,075	0.20	128,485,194	1.50	43,934,757	2.59	420	0.09	49,528,603	0.74	17,814,227	1.53	6,021	2.57	712,888,073	6.60	224,942,690	9.67
OVER	150,000	895	0.17	300,136,410	3.51	106,798,188	6.29	242	0.05	77,734,730	1.16	30,571,654	2.62	3,863	1.65	1,111,883,707	10.29	359,206,805	15.44
TOTALS		530,377	100	8,557,338,830	100	1,697,828,640	100	472,313	100	6,711,521,989	100	1,164,694,323	100	234,671	100	10,802,953,641	100	2,326,145,735	100

INCOME TAX 1999-00

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		Married couples - one earning				Widowers				Widows									
From €	To €	Number of cases	% of total	Income €	% of total	Tax €	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total
-	4,000	17,915	5.67	31,928,995	0.32	142,347	0.01	779	4.56	1,319,852	0.38	711	0.00	1,494	2.93	3,123,506	0.42	2,227	0.00
4,000	5,000	3,614	1.14	16,304,153	0.16	30,307	0.00	168	0.98	761,444	0.22	-	0.00	629	1.24	2,853,675	0.38	2,171	0.00
5,000	6,000	3,929	1.24	21,686,301	0.22	28,661	0.00	542	3.17	3,027,704	0.87	185	0.00	3,006	5.90	16,877,972	2.25	1,621	0.00
6,000	7,000	4,458	1.41	28,981,056	0.29	33,792	0.00	1,090	6.38	7,103,062	2.05	3,823	0.01	4,921	9.67	31,984,956	4.26	7,869	0.01
7,000	8,000	4,775	1.51	35,908,805	0.36	57,231	0.00	1,158	6.77	8,693,373	2.50	15,530	0.02	4,171	8.19	31,244,472	4.16	54,594	0.05
8,000	9,000	5,601	1.77	47,789,171	0.47	128,870	0.01	1,221	7.14	10,337,843	2.98	115,886	0.18	3,785	7.44	32,133,442	4.28	431,706	0.43
9,000	10,000	7,148	2.26	68,202,048	0.68	238,233	0.01	789	4.61	7,483,032	2.16	258,806	0.40	3,628	7.13	34,405,412	4.58	1,217,062	1.22
10,000	12,500	25,190	7.97	284,412,143	2.82	1,337,907	0.07	1,642	9.60	18,375,256	5.29	1,055,067	1.63	7,576	14.88	84,639,293	11.28	4,817,234	4.85
12,500	15,000	23,336	7.38	319,195,422	3.17	6,087,588	0.32	1,498	8.76	20,534,476	5.91	1,721,587	2.66	5,838	11.47	79,949,111	10.65	6,569,763	6.61
15,000	17,500	21,088	6.67	342,865,537	3.40	14,557,437	0.77	1,224	7.16	19,860,201	5.72	1,953,335	3.02	3,783	7.43	61,211,938	8.16	5,946,614	5.98
17,500	20,000	20,663	6.54	387,187,736	3.84	26,867,818	1.42	1,060	6.20	19,848,073	5.72	2,297,321	3.55	2,899	5.69	54,198,977	7.22	6,188,749	6.23
20,000	25,000	36,409	11.52	816,750,815	8.11	81,567,242	4.33	1,834	10.73	41,137,726	11.85	6,386,788	9.88	3,476	6.83	77,366,262	10.31	11,463,828	11.53
25,000	30,000	30,990	9.80	848,471,962	8.42	107,526,023	5.70	1,249	7.31	34,090,502	9.82	6,667,939	10.32	1,970	3.87	53,673,322	7.15	10,372,009	10.44
30,000	35,000	25,044	7.92	812,132,175	8.06	119,143,158	6.32	749	4.38	24,197,454	6.97	5,470,327	8.46	1,161	2.28	37,518,160	5.00	8,434,145	8.49
35,000	40,000	20,806	6.58	777,509,112	7.72	129,090,842	6.85	606	3.54	22,595,284	6.51	5,485,285	8.49	715	1.40	26,662,025	3.55	6,773,983	6.82
40,000	50,000	25,789	8.16	1,146,957,285	11.39	228,638,545	12.13	620	3.63	27,537,606	7.93	7,482,714	11.58	909	1.79	40,293,078	5.37	11,065,408	11.13
50,000	60,000	13,438	4.25	731,387,163	7.26	170,752,463	9.06	324	1.90	17,589,699	5.07	5,160,070	7.98	389	0.76	21,226,905	2.83	6,146,292	6.18
60,000	75,000	9,615	3.04	639,363,363	6.35	165,207,701	8.76	229	1.34	15,236,952	4.39	4,779,094	7.39	234	0.46	15,564,627	2.07	4,669,956	4.70
75,000	100,000	6,757	2.14	576,628,751	5.72	161,599,616	8.57	142	0.83	12,084,671	3.48	3,965,434	6.14	147	0.29	12,674,379	1.69	4,142,461	4.17
100,000	150,000	4,867	1.54	586,355,692	5.82	178,691,741	9.48	90	0.53	10,886,191	3.14	3,586,399	5.55	107	0.21	13,063,553	1.74	4,469,317	4.50
Over	150,000	4,739	1.50	1,554,171,664	15.43	493,759,627	26.19	83	0.49	24,478,479	7.05	8,226,986	12.73	69	0.14	19,916,323	2.65	6,611,858	6.65
Totals		316,171	100	10,074,189,349	100	1,885,487,149	100	17,097	100	347,178,880	100	64,633,287	100	50,907	100	750,581,388	100	99,388,867	100

INCOME TAX 1999-00

Table IDS1 – continued

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

<i>Range of gross income</i>		<i>Totals</i>					
From	To	Number	% of	Income	% of	Tax	% of
€	€	of cases	total	€	total	€	total
-	4,000	218,239	13.46	422,928,360	1.14	429,420	0.01
4,000	5,000	44,067	2.72	198,296,617	0.53	166,392	0.00
5,000	6,000	47,705	2.94	262,382,458	0.70	270,099	0.00
6,000	7,000	52,805	3.26	342,512,653	0.92	1,095,420	0.02
7,000	8,000	45,100	2.78	338,336,034	0.91	6,010,893	0.08
8,000	9,000	44,524	2.75	378,551,306	1.02	12,418,336	0.17
9,000	10,000	45,357	2.80	431,343,192	1.16	19,594,776	0.27
10,000	12,500	122,706	7.57	1,381,770,568	3.71	82,077,325	1.13
12,500	15,000	121,664	7.50	1,669,487,343	4.48	136,792,729	1.89
15,000	17,500	114,181	7.04	1,855,322,178	4.98	191,552,429	2.65
17,500	20,000	104,779	6.46	1,960,547,043	5.26	243,800,085	3.37
20,000	25,000	162,722	10.04	3,640,798,536	9.78	571,586,936	7.90
25,000	30,000	117,955	7.27	3,225,883,772	8.66	588,149,834	8.13
30,000	35,000	89,668	5.53	2,905,064,225	7.80	566,204,082	7.82
35,000	40,000	70,874	4.37	2,648,155,831	7.11	537,139,553	7.42
40,000	50,000	88,411	5.45	3,933,195,701	10.56	880,410,909	12.16
50,000	60,000	47,941	2.96	2,613,273,903	7.02	653,729,578	9.03
60,000	75,000	37,027	2.28	2,464,765,309	6.62	676,898,105	9.35
75,000	100,000	23,340	1.44	1,981,620,431	5.32	591,236,848	8.17
100,000	150,000	12,580	0.78	1,501,207,305	4.03	473,439,131	6.54
Over	150,000	9,891	0.61	3,088,321,314	8.29	1,005,175,117	13.89
Totals		1,621,536	100	37,243,764,079	100	7,238,177,997	100

INCOME TAX 1999-00

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		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From	To	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Income	% of	Tax	% of
€	€	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	€	total	€	total
-	5,000	10,234	15.83	3,784	21.84	636	1.24	5,406	6.35	326	9.07	699	9.76	21,085	9.20	41,759,063	0.47	585,584	0.03
5,000	10,000	14,095	21.80	3,975	22.94	1,387	2.70	6,117	7.19	550	15.31	1,380	19.26	27,504	12.00	206,824,945	2.33	5,069,048	0.27
10,000	15,000	11,224	17.36	2,836	16.37	3,216	6.25	11,064	13.00	617	17.17	1,438	20.07	30,395	13.26	379,996,720	4.29	18,454,748	0.98
15,000	20,000	8,539	13.21	1,996	11.52	4,565	8.87	10,607	12.46	545	15.17	1,061	14.81	27,313	11.91	476,128,909	5.37	35,441,724	1.88
20,000	25,000	5,635	8.71	1,272	7.34	4,711	9.16	8,698	10.22	378	10.52	702	9.80	21,396	9.33	479,000,137	5.40	48,927,822	2.59
25,000	30,000	3,914	6.05	803	4.63	4,459	8.67	7,067	8.30	269	7.49	473	6.60	16,985	7.41	464,698,456	5.24	58,486,486	3.10
30,000	35,000	2,608	4.03	562	3.24	4,072	7.92	5,770	6.78	159	4.43	337	4.70	13,508	5.89	437,300,197	4.93	62,121,374	3.29
35,000	40,000	1,826	2.82	399	2.30	4,186	8.14	5,029	5.91	152	4.23	205	2.86	11,797	5.14	441,167,263	4.98	68,587,975	3.63
40,000	50,000	2,235	3.46	566	3.27	6,285	12.22	6,688	7.86	167	4.65	295	4.12	16,236	7.08	725,008,423	8.18	131,586,872	6.96
50,000	60,000	1,222	1.89	337	1.94	4,194	8.15	4,284	5.03	102	2.84	167	2.33	10,306	4.49	562,759,385	6.35	118,548,981	6.27
60,000	75,000	1,073	1.66	290	1.67	4,191	8.15	3,909	4.59	93	2.59	145	2.02	9,701	4.23	648,146,520	7.31	154,965,017	8.20
75,000	100,000	834	1.29	212	1.22	3,609	7.02	3,598	4.23	90	2.50	114	1.59	8,457	3.69	727,199,195	8.20	193,280,268	10.23
100,000	150,000	615	0.95	188	1.08	3,066	5.96	3,138	3.69	76	2.12	85	1.19	7,168	3.13	866,966,151	9.78	251,982,660	13.34
Over	150,000	609	0.94	109	0.63	2,860	5.56	3,730	4.38	69	1.92	64	0.89	7,441	3.25	2,407,664,223	27.16	741,404,958	39.24
Totals		64,663	100	17,329	100	51,437	100	85,105	100	3,593	100	7,165	100	229,292	100	8,864,619,587	100	1,889,443,517	100

* The totals on this table do not coincide with the aggregate totals of Tables IDS3, 4 and 7 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 1999-00

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		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total
-	4,000	6,622	13.68	2,148	18.79	381	1.16	4,057	6.56	208	8.49	381	8.84	13,797	8.55	16,856,361	0.31	45,719	0.00
4,000	5,000	1,537	3.18	436	3.81	109	0.33	618	1.00	42	1.71	106	2.46	2,848	1.77	12,911,914	0.24	14,429	0.00
5,000	6,000	2,162	4.47	495	4.33	144	0.44	770	1.25	59	2.41	131	3.04	3,761	2.33	20,685,721	0.38	59,905	0.01
6,000	7,000	2,490	5.14	578	5.06	182	0.55	896	1.45	78	3.18	129	2.99	4,353	2.70	28,305,180	0.52	320,514	0.03
7,000	8,000	2,196	4.54	578	5.06	224	0.68	965	1.56	85	3.47	156	3.62	4,204	2.61	31,568,513	0.58	625,473	0.06
8,000	9,000	2,204	4.55	532	4.65	290	0.88	1,162	1.88	96	3.92	173	4.01	4,457	2.76	37,947,786	0.70	979,062	0.10
9,000	10,000	2,104	4.35	474	4.15	333	1.01	1,315	2.13	62	2.53	187	4.34	4,475	2.77	42,536,057	0.78	1,330,979	0.13
10,000	12,500	4,945	10.22	1,064	9.31	1,194	3.63	4,360	7.05	221	9.02	469	10.88	12,253	7.59	137,937,931	2.54	5,229,856	0.52
12,500	15,000	4,137	8.55	964	8.43	1,589	4.83	4,887	7.90	238	9.71	482	11.18	12,297	7.62	168,864,273	3.10	8,055,310	0.80
15,000	17,500	3,300	6.82	696	6.09	1,907	5.79	4,518	7.31	218	8.89	344	7.98	10,983	6.81	178,086,208	3.27	10,290,552	1.02
17,500	20,000	2,870	5.93	561	4.91	1,923	5.84	4,042	6.54	185	7.55	284	6.59	9,865	6.11	184,778,287	3.40	13,280,175	1.32
20,000	25,000	4,176	8.63	814	7.12	3,635	11.04	6,673	10.79	272	11.10	429	9.95	15,999	9.92	357,674,858	6.58	32,700,102	3.24
25,000	30,000	2,721	5.62	503	4.40	3,141	9.54	5,092	8.24	172	7.02	281	6.52	11,910	7.38	325,832,204	5.99	36,746,073	3.64
30,000	35,000	1,790	3.70	332	2.90	2,627	7.98	3,841	6.21	96	3.92	195	4.52	8,881	5.50	287,281,010	5.28	36,889,269	3.66
35,000	40,000	1,177	2.43	234	2.05	2,412	7.32	3,213	5.20	94	3.84	108	2.51	7,238	4.49	270,983,841	4.98	38,031,048	3.77
40,000	50,000	1,421	2.94	313	2.74	3,544	10.76	4,411	7.13	95	3.88	161	3.74	9,945	6.16	443,353,636	8.15	71,048,741	7.04
50,000	60,000	734	1.52	199	1.74	2,239	6.80	2,718	4.40	71	2.90	88	2.04	6,049	3.75	330,151,519	6.07	61,108,001	6.06
60,000	75,000	624	1.29	180	1.57	2,110	6.41	2,362	3.82	40	1.63	78	1.81	5,394	3.34	359,826,833	6.61	76,154,827	7.55
75,000	100,000	481	0.99	139	1.22	1,833	5.57	2,073	3.35	43	1.75	55	1.28	4,624	2.87	397,256,044	7.30	95,172,879	9.43
100,000	150,000	370	0.76	122	1.07	1,544	4.69	1,738	2.81	41	1.67	41	0.95	3,856	2.39	466,150,981	8.57	123,367,212	12.23
Over	150,000	338	0.70	69	0.60	1,569	4.76	2,117	3.42	35	1.43	32	0.74	4,160	2.58	1,340,803,601	24.65	397,462,573	39.40
Totals		48,399	100	11,431	100	32,930	100	61,828	100	2,451	100	4,310	100	161,349	100	5,439,792,758	100	1,008,912,699	100

INCOME TAX 1999-00
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		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total
-	4,000	935	23.14	478	24.68	43	2.99	426	7.99	55	9.20	127	5.75	2,064	13.27	4,344,706	0.95	283,991	0.38
4,000	5,000	234	5.79	124	6.40	14	0.97	114	2.14	13	2.17	69	3.13	568	3.65	2,561,265	0.56	145,789	0.19
5,000	6,000	276	6.83	124	6.40	21	1.46	112	2.10	21	3.51	77	3.49	631	4.06	3,454,035	0.75	177,188	0.24
6,000	7,000	269	6.66	122	6.30	22	1.53	128	2.40	37	6.19	106	4.80	684	4.40	4,436,834	0.97	183,645	0.24
7,000	8,000	242	5.99	96	4.96	18	1.25	140	2.63	39	6.52	113	5.12	648	4.17	4,862,698	1.06	177,128	0.24
8,000	9,000	196	4.85	102	5.27	29	2.01	117	2.19	27	4.52	108	4.89	579	3.72	4,916,610	1.07	216,545	0.29
9,000	10,000	179	4.43	91	4.70	28	1.94	147	2.76	15	2.51	107	4.85	567	3.65	5,396,995	1.18	257,305	0.34
10,000	12,500	328	8.12	129	6.66	54	3.75	401	7.52	59	9.87	213	9.65	1,184	7.61	13,348,824	2.91	745,572	0.99
12,500	15,000	258	6.39	127	6.56	59	4.10	383	7.18	50	8.36	185	8.38	1,062	6.83	14,547,435	3.17	970,559	1.29
15,000	17,500	189	4.68	100	5.16	60	4.17	316	5.93	30	5.02	188	8.51	883	5.68	14,323,084	3.12	1,045,897	1.39
17,500	20,000	140	3.47	87	4.49	82	5.69	272	5.10	50	8.36	138	6.25	769	4.94	14,370,408	3.13	1,284,798	1.70
20,000	25,000	207	5.12	104	5.37	136	9.44	485	9.10	52	8.70	211	9.56	1,195	7.68	26,727,669	5.83	3,058,876	4.06
25,000	30,000	131	3.24	58	2.99	129	8.96	423	7.93	43	7.19	139	6.30	923	5.93	25,306,709	5.52	3,436,290	4.56
30,000	35,000	89	2.20	45	2.32	131	9.10	342	6.41	14	2.34	95	4.30	716	4.60	23,140,522	5.05	3,475,067	4.61
35,000	40,000	60	1.49	24	1.24	97	6.74	280	5.25	21	3.51	70	3.17	552	3.55	20,613,903	4.49	3,379,168	4.48
40,000	50,000	91	2.25	46	2.37	125	8.68	299	5.61	18	3.01	87	3.94	666	4.28	29,770,937	6.49	5,864,377	7.78
50,000	60,000	42	1.04	22	1.14	80	5.56	220	4.13	9	1.51	46	2.08	419	2.69	22,893,871	4.99	4,984,681	6.61
60,000	75,000	52	1.29	23	1.19	83	5.76	167	3.13	15	2.51	44	1.99	384	2.47	25,829,068	5.63	5,963,635	7.91
75,000	100,000	49	1.21	13	0.67	81	5.63	195	3.66	14	2.34	42	1.90	394	2.53	34,016,083	7.42	8,305,951	11.02
100,000	150,000	35	0.87	13	0.67	75	5.21	171	3.21	10	1.67	23	1.04	327	2.10	39,719,383	8.66	9,869,875	13.10
Over	150,000	38	0.94	9	0.46	73	5.07	194	3.64	6	1.00	20	0.91	340	2.19	124,069,074	27.05	21,533,502	28.57
Totals		4,040	100	1,937	100	1,440	100	5,332	100	598	100	2,208	100	15,555	100	458,650,113	100	75,359,839	100

INCOME TAX 1999-00

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		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total
-	4,000	90,468	18.93	95,284	20.76	1,692	0.84	13,432	5.39	516	3.67	986	2.22	202,378	14.01	401,727,293	1.28	99,710	0.00
4,000	5,000	18,934	3.96	17,680	3.85	588	0.29	2,882	1.16	113	0.80	454	1.02	40,651	2.81	182,823,438	0.58	6,173	0.00
5,000	6,000	19,417	4.06	16,993	3.70	596	0.30	3,047	1.22	462	3.29	2,798	6.30	43,313	3.00	238,242,702	0.76	33,006	0.00
6,000	7,000	20,295	4.25	17,712	3.86	666	0.33	3,434	1.38	975	6.94	4,686	10.56	47,768	3.31	309,770,638	0.99	591,261	0.01
7,000	8,000	15,914	3.33	14,974	3.26	754	0.38	3,670	1.47	1,034	7.36	3,902	8.79	40,248	2.79	301,904,823	0.96	5,208,292	0.08
8,000	9,000	14,753	3.09	14,929	3.25	882	0.44	4,322	1.74	1,098	7.82	3,504	7.89	39,488	2.73	335,686,911	1.07	11,222,729	0.18
9,000	10,000	14,128	2.96	15,400	3.36	1,055	0.53	5,686	2.28	712	5.07	3,334	7.51	40,315	2.79	383,410,141	1.22	18,006,492	0.29
10,000	12,500	35,785	7.49	41,258	8.99	3,541	1.77	20,429	8.20	1,362	9.70	6,894	15.53	109,269	7.56	1,230,483,813	3.93	76,101,896	1.24
12,500	15,000	36,469	7.63	42,765	9.32	4,624	2.31	18,066	7.26	1,210	8.61	5,171	11.65	108,305	7.50	1,486,075,636	4.74	127,766,861	2.08
15,000	17,500	37,829	7.92	38,611	8.41	5,394	2.69	16,254	6.53	976	6.95	3,251	7.32	102,315	7.08	1,662,912,887	5.31	180,215,980	2.93
17,500	20,000	35,296	7.39	32,970	7.18	6,228	3.11	16,349	6.57	825	5.87	2,477	5.58	94,145	6.52	1,761,398,347	5.62	229,235,111	3.73
20,000	25,000	51,357	10.75	45,162	9.84	15,412	7.69	29,251	11.75	1,510	10.75	2,836	6.39	145,528	10.07	3,256,396,008	10.39	535,827,958	8.71
25,000	30,000	32,392	6.78	25,913	5.65	18,758	9.36	25,475	10.23	1,034	7.36	1,550	3.49	105,122	7.28	2,874,744,859	9.17	547,967,472	8.90
30,000	35,000	19,816	4.15	16,708	3.64	21,176	10.57	20,861	8.38	639	4.55	871	1.96	80,071	5.54	2,594,642,693	8.28	525,839,746	8.54
35,000	40,000	12,609	2.64	10,121	2.21	22,013	10.99	17,313	6.95	491	3.50	537	1.21	63,084	4.37	2,356,558,087	7.52	495,729,338	8.06
40,000	50,000	12,500	2.62	7,807	1.70	35,246	17.60	21,079	8.47	507	3.61	661	1.49	77,800	5.39	3,460,071,128	11.04	803,497,791	13.06
50,000	60,000	4,887	1.02	2,424	0.53	23,163	11.56	10,500	4.22	244	1.74	255	0.57	41,473	2.87	2,260,228,512	7.21	587,636,896	9.55
60,000	75,000	2,587	0.54	1,235	0.27	20,055	10.01	7,086	2.85	174	1.24	112	0.25	31,249	2.16	2,079,109,408	6.63	594,779,643	9.67
75,000	100,000	1,313	0.27	550	0.12	11,835	5.91	4,489	1.80	85	0.61	50	0.11	18,322	1.27	1,550,348,304	4.95	487,758,018	7.93
100,000	150,000	670	0.14	285	0.06	4,402	2.20	2,958	1.19	39	0.28	43	0.10	8,397	0.58	995,336,942	3.18	340,202,045	5.53
Over	150,000	519	0.11	164	0.04	2,221	1.11	2,428	0.98	42	0.30	17	0.04	5,391	0.37	1,623,448,639	5.18	586,179,042	9.53
Totals		477,938	100	458,945	100	200,301	100	249,011	100	14,048	100	44,389	100	1,444,632	100	31,345,321,209	100	6,153,905,460	100

INCOME TAX 1999-00

Table IDS6

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
(excluding proprietary directors on the Schedule E record).

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From	To	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Income	% of	Tax	% of
€	€	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	€	total	€	total
-	4,000	89,808	19.28	94,841	20.84	1,607	0.88	13,287	5.75	510	3.78	974	2.23	201,027	14.44	398,708,285	1.40	4,054	0.00
4,000	5,000	18,688	4.01	17,525	3.85	584	0.32	2,836	1.23	111	0.82	450	1.03	40,194	2.89	180,757,629	0.64	6,173	0.00
5,000	6,000	18,913	4.06	16,754	3.68	586	0.32	2,996	1.30	455	3.37	2,778	6.35	42,482	3.05	233,751,227	0.82	24,222	0.00
6,000	7,000	19,866	4.27	17,510	3.85	645	0.35	3,365	1.46	969	7.18	4,671	10.68	47,026	3.38	304,932,569	1.07	515,429	0.01
7,000	8,000	15,617	3.35	14,832	3.26	732	0.40	3,600	1.56	1,026	7.60	3,882	8.87	39,689	2.85	297,710,553	1.05	5,067,019	0.09
8,000	9,000	14,494	3.11	14,834	3.26	861	0.47	4,251	1.84	1,091	8.08	3,485	7.97	39,016	2.80	331,659,215	1.17	11,024,610	0.21
9,000	10,000	13,840	2.97	15,295	3.36	1,033	0.56	5,582	2.42	709	5.25	3,315	7.58	39,774	2.86	378,247,134	1.33	17,689,195	0.33
10,000	12,500	35,033	7.52	40,986	9.01	3,400	1.86	19,999	8.66	1,336	9.89	6,849	15.66	107,603	7.73	1,211,630,247	4.27	74,845,527	1.40
12,500	15,000	35,665	7.66	42,485	9.34	4,445	2.43	17,463	7.56	1,187	8.79	5,127	11.72	106,372	7.64	1,459,630,944	5.14	125,569,778	2.35
15,000	17,500	36,874	7.92	38,343	8.43	5,141	2.81	15,574	6.74	947	7.01	3,197	7.31	100,076	7.19	1,626,506,699	5.73	176,525,061	3.30
17,500	20,000	34,211	7.35	32,686	7.18	5,888	3.21	15,570	6.74	792	5.86	2,424	5.54	91,571	6.58	1,713,233,613	6.04	223,385,729	4.18
20,000	25,000	50,105	10.76	44,808	9.85	14,472	7.90	27,711	11.99	1,456	10.78	2,774	6.34	141,326	10.15	3,161,798,399	11.14	522,659,115	9.77
25,000	30,000	31,330	6.73	25,671	5.64	17,569	9.59	23,923	10.35	980	7.26	1,497	3.42	100,970	7.25	2,761,185,316	9.73	529,663,348	9.90
30,000	35,000	19,087	4.10	16,523	3.63	19,862	10.84	19,274	8.34	590	4.37	824	1.88	76,160	5.47	2,467,764,028	8.70	504,082,708	9.42
35,000	40,000	12,020	2.58	9,980	2.19	20,336	11.10	15,777	6.83	454	3.36	510	1.17	59,077	4.24	2,206,988,569	7.78	468,551,578	8.76
40,000	50,000	11,777	2.53	7,600	1.67	32,630	17.81	19,101	8.27	453	3.35	614	1.40	72,175	5.18	3,208,187,277	11.30	748,824,037	14.00
50,000	60,000	4,441	0.95	2,308	0.51	21,288	11.62	9,154	3.96	222	1.64	222	0.51	37,635	2.70	2,050,514,518	7.23	535,180,596	10.01
60,000	75,000	2,190	0.47	1,148	0.25	18,057	9.85	5,706	2.47	136	1.01	89	0.20	27,326	1.96	1,816,618,789	6.40	521,933,087	9.76
75,000	100,000	1,009	0.22	490	0.11	10,140	5.53	3,159	1.37	52	0.39	33	0.08	14,883	1.07	1,254,421,236	4.42	397,956,580	7.44
100,000	150,000	460	0.10	232	0.05	2,955	1.61	1,729	0.75	14	0.10	22	0.05	5,412	0.39	634,241,154	2.23	221,456,471	4.14
Over	150,000	286	0.06	133	0.03	1,003	0.55	1,009	0.44	14	0.10	5	0.01	2,450	0.18	680,657,091	2.40	263,770,160	4.93
Totals		465,714	100	454,984	100	183,234	100	231,066	100	13,504	100	43,742	100	1,392,244	100	28,379,144,492	100	5,348,734,477	100

INCOME TAX 1999-00

Table IDS7

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		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total
-	4,000	912	6.29	487	11.12	104	0.52	387	1.67	17	2.34	26	2.95	1,933	3.03	3,542,019	0.09	99,673	0.01
4,000	5,000	278	1.92	163	3.72	11	0.05	79	0.34	5	0.69	4	0.45	540	0.85	2,444,370	0.06	-	0.00
5,000	6,000	548	3.78	248	5.66	17	0.08	87	0.37	8	1.10	24	2.72	932	1.46	5,045,500	0.13	10,911	0.00
6,000	7,000	471	3.25	215	4.91	32	0.16	114	0.49	6	0.83	21	2.38	859	1.35	5,600,765	0.14	83,064	0.01
7,000	8,000	347	2.39	155	3.54	32	0.16	103	0.44	11	1.52	24	2.72	672	1.05	5,045,233	0.13	160,203	0.02
8,000	9,000	310	2.14	107	2.44	28	0.14	112	0.48	10	1.38	25	2.84	592	0.93	5,046,531	0.13	220,505	0.02
9,000	10,000	333	2.30	116	2.65	34	0.17	135	0.58	7	0.97	24	2.72	649	1.02	6,185,043	0.15	351,664	0.03
10,000	12,500	899	6.20	293	6.69	187	0.93	580	2.50	36	4.97	57	6.47	2,052	3.22	23,202,796	0.58	1,422,593	0.14
12,500	15,000	942	6.50	313	7.15	238	1.19	784	3.37	34	4.69	56	6.36	2,367	3.71	32,410,934	0.81	2,482,958	0.24
15,000	17,500	1,099	7.58	292	6.67	311	1.55	837	3.60	34	4.69	65	7.38	2,638	4.13	42,897,408	1.07	4,081,706	0.39
17,500	20,000	1,203	8.30	308	7.04	407	2.03	961	4.14	40	5.52	63	7.15	2,982	4.67	55,809,450	1.40	6,414,625	0.62
20,000	25,000	1,451	10.01	387	8.84	1,102	5.49	1,875	8.07	73	10.07	87	9.88	4,975	7.80	111,989,826	2.81	14,802,585	1.42
25,000	30,000	1,245	8.59	261	5.96	1,362	6.78	1,899	8.17	76	10.48	74	8.40	4,917	7.71	134,513,768	3.37	20,794,993	2.00
30,000	35,000	866	5.97	202	4.61	1,473	7.33	1,885	8.11	56	7.72	62	7.04	4,544	7.12	147,370,524	3.69	24,447,190	2.35
35,000	40,000	673	4.64	158	3.61	1,843	9.18	1,824	7.85	55	7.59	34	3.86	4,587	7.19	171,303,349	4.29	30,339,224	2.91
40,000	50,000	871	6.01	232	5.30	2,949	14.68	2,453	10.56	60	8.28	65	7.38	6,630	10.39	296,915,465	7.44	62,087,009	5.96
50,000	60,000	522	3.60	136	3.11	2,129	10.60	1,745	7.51	28	3.86	43	4.88	4,603	7.21	251,561,539	6.30	60,310,069	5.79
60,000	75,000	498	3.43	110	2.51	2,303	11.47	1,759	7.57	42	5.79	38	4.31	4,750	7.44	317,969,879	7.97	84,724,803	8.14
75,000	100,000	398	2.75	75	1.71	2,021	10.06	1,767	7.60	45	6.21	32	3.63	4,338	6.80	373,756,722	9.36	108,404,789	10.41
100,000	150,000	298	2.06	72	1.64	1,810	9.01	1,700	7.31	38	5.24	34	3.86	3,952	6.19	478,559,129	11.99	147,623,431	14.18
Over	150,000	335	2.31	48	1.10	1,691	8.42	2,154	9.27	44	6.07	23	2.61	4,295	6.73	1,520,283,295	38.09	472,426,561	45.37
Totals		14,499	100	4,378	100	20,084	100	23,240	100	725	100	881	100	63,807	100	3,991,453,545	100	1,041,288,556	100

INCOME TAX 1999-00

Table IDS8

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									
From	To	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of
€	€	of cases	total	€	total	€	total	of cases	total	€	total	€	total	of cases	total	€	total	€	total
-	4,000	101,920	19.22	196,502,873	2.38	225,211	0.01	99,937	21.16	189,985,680	2.87	110,668	0.01	2,832	1.21	5,139,749	0.05	18,607	0.00
4,000	5,000	21,615	4.08	97,357,971	1.18	85,665	0.01	18,407	3.90	82,837,100	1.25	56,812	0.00	811	0.35	3,646,567	0.04	2,833	0.00
5,000	6,000	22,799	4.30	124,935,507	1.51	230,036	0.01	17,400	3.68	95,509,486	1.44	83,183	0.01	921	0.39	5,078,213	0.05	5,351	0.00
6,000	7,000	23,587	4.45	152,541,447	1.85	1,131,398	0.07	18,216	3.86	118,223,695	1.79	402,865	0.03	1,085	0.46	7,070,286	0.07	31,863	0.00
7,000	8,000	18,646	3.52	139,793,412	1.69	4,211,192	0.25	15,609	3.30	117,070,802	1.77	2,544,023	0.22	1,192	0.51	8,954,891	0.09	33,969	0.00
8,000	9,000	17,393	3.28	147,743,392	1.79	7,714,686	0.45	15,664	3.32	133,123,025	2.01	5,119,020	0.44	1,494	0.64	12,726,416	0.12	66,623	0.00
9,000	10,000	16,604	3.13	157,772,297	1.91	11,186,033	0.66	16,104	3.41	153,103,995	2.31	8,060,709	0.69	1,751	0.75	16,665,094	0.16	92,387	0.00
10,000	12,500	41,108	7.75	462,387,739	5.60	43,869,509	2.58	42,587	9.02	479,641,318	7.24	34,573,828	2.97	5,589	2.38	63,338,317	0.62	377,803	0.02
12,500	15,000	40,662	7.67	558,441,195	6.76	66,316,769	3.91	43,621	9.24	598,642,446	9.04	58,556,488	5.03	7,359	3.14	101,273,712	0.99	1,754,365	0.08
15,000	17,500	41,177	7.76	669,247,617	8.11	90,836,458	5.35	39,573	8.38	642,631,945	9.70	78,942,407	6.78	8,264	3.52	134,316,726	1.32	5,570,599	0.24
17,500	20,000	37,954	7.16	709,569,406	8.60	112,177,944	6.61	33,422	7.08	624,555,413	9.43	91,990,582	7.90	8,881	3.78	166,629,363	1.64	11,184,390	0.48
20,000	25,000	54,535	10.28	1,218,227,211	14.76	246,624,761	14.53	45,988	9.74	1,024,596,365	15.47	197,636,049	16.97	19,776	8.43	446,278,588	4.38	41,983,001	1.80
25,000	30,000	34,043	6.42	927,468,188	11.23	228,777,039	13.47	26,221	5.55	716,031,939	10.81	172,627,319	14.82	22,436	9.56	617,886,874	6.07	72,973,659	3.14
30,000	35,000	20,747	3.91	670,104,887	8.12	186,844,093	11.00	16,814	3.56	543,412,975	8.21	148,549,416	12.75	24,362	10.38	792,534,857	7.78	106,869,810	4.59
35,000	40,000	13,058	2.46	486,911,512	5.90	146,618,140	8.64	9,824	2.08	365,599,831	5.52	108,378,856	9.31	24,705	10.53	924,512,739	9.08	144,978,844	6.23
40,000	50,000	13,169	2.48	582,463,437	7.06	188,713,728	11.12	7,832	1.66	345,224,689	5.21	110,529,481	9.49	37,487	15.97	1,673,776,068	16.44	339,542,596	14.60
50,000	60,000	5,203	0.98	282,386,984	3.42	97,561,790	5.75	2,530	0.54	137,147,570	2.07	47,206,698	4.05	24,057	10.25	1,314,257,862	12.91	324,717,439	13.96
60,000	75,000	2,933	0.55	194,086,450	2.35	70,447,602	4.15	1,342	0.28	88,873,873	1.34	32,135,872	2.76	20,740	8.84	1,382,609,770	13.58	390,615,908	16.79
75,000	100,000	1,620	0.31	137,955,100	1.67	52,370,828	3.08	658	0.14	55,946,868	0.84	21,235,063	1.82	12,579	5.36	1,062,878,208	10.44	336,787,685	14.48
100,000	150,000	898	0.17	107,242,615	1.30	42,656,060	2.51	364	0.08	42,961,037	0.65	17,036,968	1.46	5,350	2.28	631,168,360	6.20	221,024,718	9.50
Over	150,000	706	0.13	232,243,060	2.81	99,229,697	5.84	200	0.04	66,621,792	1.01	28,918,016	2.48	3,000	1.28	810,554,689	7.96	327,513,284	14.08
Totals		530,377	100	8,255,382,300	100	1,697,828,640	100	472,313	100	6,621,741,844	100	1,164,694,323	100	234,671	100	10,181,297,349	100	2,326,145,735	100

INCOME TAX 1999-00
Table IDS8 - continued

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

Range of total income		Married couples - one earning								Widowers				Widows					
From	To	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of
€	€	of cases	total	€	total	€	total	of cases	total	€	total	€	total	of cases	total	€	total	€	total
-	4,000	20,031	6.34	33,772,383	0.36	172,764	0.01	934	5.46	1,472,458	0.45	711	0.00	1,888	3.71	3,491,335	0.48	2,227	0.00
4,000	5,000	4,002	1.27	18,047,846	0.19	36,574	0.00	198	1.16	895,052	0.27	-	0.00	713	1.40	3,239,339	0.45	2,171	0.00
5,000	6,000	4,253	1.35	23,422,193	0.25	28,809	0.00	599	3.50	3,341,810	1.02	187	0.00	3,141	6.17	17,611,778	2.42	2,000	0.00
6,000	7,000	4,866	1.54	31,621,616	0.34	34,453	0.00	1,135	6.64	7,392,526	2.25	5,400	0.01	4,992	9.81	32,439,399	4.46	9,805	0.01
7,000	8,000	5,345	1.69	40,196,506	0.43	71,195	0.00	1,198	7.01	8,985,163	2.73	18,889	0.03	4,214	8.28	31,564,961	4.34	61,074	0.06
8,000	9,000	6,272	1.98	53,466,128	0.58	141,992	0.01	1,215	7.11	10,285,946	3.13	129,369	0.20	3,782	7.43	32,092,080	4.41	457,271	0.46
9,000	10,000	8,169	2.58	77,932,237	0.84	262,696	0.01	807	4.72	7,652,829	2.33	285,866	0.44	3,595	7.06	34,093,594	4.69	1,253,173	1.26
10,000	12,500	27,263	8.62	307,822,384	3.32	1,719,743	0.09	1,653	9.67	18,511,471	5.63	1,130,043	1.75	7,559	14.85	84,472,911	11.61	4,959,386	4.99
12,500	15,000	24,574	7.77	336,014,618	3.62	7,871,489	0.42	1,517	8.87	20,783,517	6.32	1,865,351	2.89	5,752	11.30	78,753,140	10.82	6,730,390	6.77
15,000	17,500	21,374	6.76	347,448,444	3.75	17,438,279	0.92	1,189	6.95	19,314,164	5.87	2,040,497	3.16	3,717	7.30	60,125,467	8.26	6,082,318	6.12
17,500	20,000	20,453	6.47	383,137,598	4.13	30,287,799	1.61	1,041	6.09	19,457,490	5.92	2,408,178	3.73	2,826	5.55	52,813,870	7.26	6,304,058	6.34
20,000	25,000	35,814	11.33	803,412,893	8.66	89,009,334	4.72	1,774	10.38	39,815,419	12.11	6,597,430	10.21	3,367	6.61	74,925,871	10.30	11,745,518	11.82
25,000	30,000	30,052	9.50	822,753,714	8.87	112,884,469	5.99	1,191	6.97	32,535,983	9.89	6,789,775	10.51	1,882	3.70	51,266,207	7.05	10,524,111	10.59
30,000	35,000	24,642	7.79	799,344,827	8.62	125,257,180	6.64	744	4.35	24,097,777	7.33	5,787,757	8.95	1,091	2.14	35,243,485	4.84	8,432,468	8.48
35,000	40,000	20,487	6.48	764,731,308	8.25	135,705,762	7.20	554	3.24	20,654,836	6.28	5,423,660	8.39	692	1.36	25,847,339	3.55	6,915,595	6.96
40,000	50,000	23,959	7.58	1,064,965,472	11.48	230,854,913	12.24	566	3.31	25,108,745	7.64	7,257,730	11.23	859	1.69	38,021,633	5.23	10,917,923	10.99
50,000	60,000	12,305	3.89	669,918,723	7.22	172,129,092	9.13	293	1.71	15,857,187	4.82	5,006,341	7.75	351	0.69	19,119,357	2.63	5,974,365	6.01
60,000	75,000	8,583	2.71	571,083,145	6.16	164,719,074	8.74	221	1.29	14,676,612	4.46	4,949,249	7.66	204	0.40	13,539,917	1.86	4,426,801	4.45
75,000	100,000	5,876	1.86	501,876,203	5.41	160,912,610	8.53	129	0.75	10,985,600	3.34	3,904,367	6.04	129	0.25	11,164,930	1.53	4,004,906	4.03
100,000	150,000	4,210	1.33	507,765,286	5.48	180,055,236	9.55	70	0.41	8,433,125	2.56	3,244,155	5.02	97	0.19	11,856,003	1.63	4,456,534	4.48
Over	150,000	3,641	1.15	1,113,933,354	12.01	455,893,681	24.18	69	0.40	18,566,569	5.65	7,788,330	12.05	56	0.11	15,953,933	2.19	6,126,769	6.16
Totals		316,171	100	9,272,666,878	100	1,885,487,149	100	17,097	100	328,824,279	100	64,633,287	100	50,907	100	727,636,549	100	99,388,867	100

INCOME TAX 1999-00
Table IDS8 - continued

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

<i>Range of total income</i>		<i>Totals</i>					
<i>From</i>	<i>To</i>	<i>Number</i>	<i>% of</i>	<i>Income</i>	<i>% of</i>	<i>Tax</i>	<i>% of</i>
<i>€</i>	<i>€</i>	<i>of cases</i>	<i>total</i>	<i>€</i>	<i>total</i>	<i>€</i>	<i>total</i>
-	4,000	227,542	14.03	430,364,478	1.22	530,188	0.01
4,000	5,000	45,746	2.82	206,023,876	0.58	184,055	0.00
5,000	6,000	49,113	3.03	269,898,987	0.76	349,565	0.00
6,000	7,000	53,881	3.32	349,288,968	0.99	1,615,784	0.02
7,000	8,000	46,204	2.85	346,565,736	0.98	6,940,343	0.10
8,000	9,000	45,820	2.83	389,436,988	1.10	13,628,961	0.19
9,000	10,000	47,030	2.90	447,220,046	1.26	21,140,865	0.29
10,000	12,500	125,759	7.76	1,416,174,139	4.00	86,630,312	1.20
12,500	15,000	123,485	7.62	1,693,908,628	4.79	143,094,852	1.98
15,000	17,500	115,294	7.11	1,873,084,361	5.29	200,910,558	2.78
17,500	20,000	104,577	6.45	1,956,163,141	5.53	254,352,952	3.51
20,000	25,000	161,254	9.94	3,607,256,349	10.19	593,596,091	8.20
25,000	30,000	115,825	7.14	3,167,942,905	8.95	604,576,373	8.35
30,000	35,000	88,400	5.45	2,864,738,807	8.10	581,740,725	8.04
35,000	40,000	69,320	4.27	2,588,257,565	7.31	548,020,858	7.57
40,000	50,000	83,872	5.17	3,729,560,043	10.54	887,816,373	12.27
50,000	60,000	44,739	2.76	2,438,687,684	6.89	652,595,727	9.02
60,000	75,000	34,023	2.10	2,264,869,767	6.40	667,294,507	9.22
75,000	100,000	20,991	1.29	1,780,806,908	5.03	579,215,459	8.00
100,000	150,000	10,989	0.68	1,309,426,426	3.70	468,473,672	6.47
Over	150,000	7,672	0.47	2,257,873,396	6.38	925,469,776	12.79
Totals		1,621,536	100	35,387,549,198	100	7,238,177,997	100

INCOME TAX 1999-00

Table IDS9

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		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total
-	5,000	13,592	21.02	4,253	24.54	1,073	2.09	7,220	8.48	417	11.61	820	11.44	27,375	11.94	53,523,227	0.72	702,883	0.04
5,000	10,000	16,487	25.50	4,145	23.92	2,153	4.19	8,328	9.79	674	18.76	1,570	21.91	33,357	14.55	249,222,815	3.35	7,960,617	0.42
10,000	15,000	10,627	16.43	2,710	15.64	4,652	9.04	14,417	16.94	663	18.45	1,465	20.45	34,534	15.06	429,460,316	5.78	25,157,858	1.33
15,000	20,000	7,837	12.12	1,927	11.12	5,455	10.61	10,539	12.38	521	14.50	1,024	14.29	27,303	11.91	474,938,764	6.39	47,046,066	2.49
20,000	25,000	4,642	7.18	1,224	7.06	4,739	9.21	7,938	9.33	333	9.27	636	8.88	19,512	8.51	436,673,275	5.87	59,958,533	3.17
25,000	30,000	2,953	4.57	754	4.35	4,460	8.67	6,327	7.43	233	6.48	422	5.89	15,149	6.61	414,379,088	5.57	66,475,547	3.52
30,000	35,000	2,019	3.12	503	2.90	4,227	8.22	5,446	6.40	155	4.31	285	3.98	12,635	5.51	409,526,197	5.51	71,290,812	3.77
35,000	40,000	1,391	2.15	339	1.96	4,194	8.15	4,789	5.63	112	3.12	194	2.71	11,019	4.81	410,469,849	5.52	76,981,734	4.07
40,000	50,000	1,740	2.69	525	3.03	5,631	10.95	5,470	6.43	131	3.65	252	3.52	13,749	6.00	612,997,568	8.25	140,264,995	7.42
50,000	60,000	969	1.50	304	1.75	3,648	7.09	3,446	4.05	72	2.00	152	2.12	8,591	3.75	469,582,855	6.32	124,191,611	6.57
60,000	75,000	853	1.32	250	1.44	3,500	6.80	3,085	3.62	90	2.50	117	1.63	7,895	3.44	528,078,133	7.10	155,302,287	8.22
75,000	100,000	667	1.03	183	1.06	3,020	5.87	2,851	3.35	79	2.20	98	1.37	6,898	3.01	593,556,538	7.99	192,762,327	10.20
100,000	150,000	442	0.68	136	0.78	2,593	5.04	2,506	2.94	56	1.56	78	1.09	5,811	2.53	701,312,997	9.43	248,812,220	13.17
Over	150,000	444	0.69	76	0.44	2,092	4.07	2,743	3.22	57	1.59	52	0.73	5,464	2.38	1,649,407,935	22.19	672,536,025	35.59
Totals		64,663	100	17,329	100	51,437	100	85,105	100	3,593	100	7,165	100	229,292	100	7,433,129,557	100	1,889,443,517	100

* The totals on this table do not coincide with the aggregate totals of Tables IDS10,11 and 14 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 1999-00
Table IDS10

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		Single males				Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
		Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total		
From €	To €																		
-	4,000	8,865	18.32	2,441	21.35	670	2.03	5,275	8.53	268	10.93	445	10.32	17,964	11.13	22,413,205	0.52	95,792	0.01
4,000	5,000	2,306	4.76	508	4.44	164	0.50	854	1.38	53	2.16	133	3.09	4,018	2.49	18,245,873	0.42	22,605	0.00
5,000	6,000	3,218	6.65	621	5.43	268	0.81	1,015	1.64	87	3.55	177	4.11	5,386	3.34	29,535,857	0.68	133,994	0.01
6,000	7,000	3,046	6.29	614	5.37	294	0.89	1,247	2.02	105	4.28	169	3.92	5,475	3.39	35,606,570	0.82	706,330	0.07
7,000	8,000	2,558	5.29	587	5.14	342	1.04	1,343	2.17	98	4.00	177	4.11	5,105	3.16	38,321,462	0.88	1,183,467	0.12
8,000	9,000	2,448	5.06	536	4.69	470	1.43	1,616	2.61	112	4.57	199	4.62	5,381	3.34	45,738,288	1.05	1,757,227	0.17
9,000	10,000	2,267	4.68	487	4.26	521	1.58	1,958	3.17	93	3.79	213	4.94	5,539	3.43	52,666,447	1.21	2,299,757	0.23
10,000	12,500	4,726	9.76	1,053	9.21	1,890	5.74	6,471	10.47	245	10.00	518	12.02	14,903	9.24	167,666,581	3.85	7,813,382	0.77
12,500	15,000	3,751	7.75	859	7.51	2,285	6.94	6,003	9.71	261	10.65	449	10.42	13,608	8.43	186,390,924	4.28	11,724,022	1.16
15,000	17,500	2,944	6.08	664	5.81	2,375	7.21	4,660	7.54	210	8.57	326	7.56	11,179	6.93	181,309,278	4.17	15,231,742	1.51
17,500	20,000	2,526	5.22	526	4.60	2,230	6.77	3,804	6.15	161	6.57	278	6.45	9,525	5.90	178,058,065	4.09	18,994,555	1.88
20,000	25,000	3,180	6.57	771	6.74	3,617	10.98	5,905	9.55	233	9.51	371	8.61	14,077	8.72	314,561,730	7.23	42,453,627	4.21
25,000	30,000	1,820	3.76	457	4.00	3,089	9.38	4,323	6.99	141	5.75	236	5.48	10,066	6.24	275,136,033	6.32	43,485,323	4.31
30,000	35,000	1,236	2.55	281	2.46	2,647	8.04	3,525	5.70	88	3.59	152	3.53	7,929	4.91	256,851,039	5.90	44,316,325	4.39
35,000	40,000	778	1.61	169	1.48	2,386	7.25	2,977	4.81	65	2.65	106	2.46	6,481	4.02	241,265,024	5.54	44,840,876	4.44
40,000	50,000	966	2.00	288	2.52	2,853	8.66	3,254	5.26	61	2.49	119	2.76	7,541	4.67	335,369,167	7.71	76,653,269	7.60
50,000	60,000	490	1.01	182	1.59	1,707	5.18	1,920	3.11	41	1.67	80	1.86	4,420	2.74	241,520,736	5.55	63,964,767	6.34
60,000	75,000	450	0.93	141	1.23	1,556	4.73	1,607	2.60	41	1.67	56	1.30	3,851	2.39	257,143,295	5.91	75,752,899	7.51
75,000	100,000	355	0.73	117	1.02	1,327	4.03	1,430	2.31	33	1.35	44	1.02	3,306	2.05	284,311,853	6.53	92,548,528	9.17
100,000	150,000	229	0.47	81	0.71	1,219	3.70	1,226	1.98	24	0.98	38	0.88	2,817	1.75	340,080,209	7.82	120,272,497	11.92
Over	150,000	240	0.50	48	0.42	1,020	3.10	1,415	2.29	31	1.26	24	0.56	2,778	1.72	849,077,350	19.51	344,661,713	34.16
Totals		48,399	100	11,431	100	32,930	100	61,828	100	2,451	100	4,310	100	161,349	100	4,351,268,986	100	1,008,912,699	100

INCOME TAX 1999-00

Table IDS11

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		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total
-	4,000	1,189	29.43	555	28.65	94	6.53	692	12.98	69	11.54	149	6.75	2,748	17.67	4,721,512	1.35	332,351	0.44
4,000	5,000	258	6.39	125	6.45	21	1.46	123	2.31	16	2.68	74	3.35	617	3.97	2,784,546	0.80	155,278	0.21
5,000	6,000	298	7.38	122	6.30	22	1.53	129	2.42	30	5.02	83	3.76	684	4.40	3,747,648	1.07	178,683	0.24
6,000	7,000	297	7.35	117	6.04	19	1.32	135	2.53	43	7.19	114	5.16	725	4.66	4,702,451	1.35	196,422	0.26
7,000	8,000	228	5.64	104	5.37	16	1.11	156	2.93	33	5.52	123	5.57	660	4.24	4,951,419	1.42	202,657	0.27
8,000	9,000	172	4.26	86	4.44	36	2.50	139	2.61	26	4.35	117	5.30	576	3.70	4,885,608	1.40	220,593	0.29
9,000	10,000	161	3.99	94	4.85	38	2.64	167	3.13	16	2.68	105	4.76	581	3.74	5,527,426	1.58	300,329	0.40
10,000	12,500	297	7.35	122	6.30	60	4.17	439	8.23	55	9.20	215	9.74	1,188	7.64	13,379,150	3.83	784,447	1.04
12,500	15,000	241	5.97	120	6.20	70	4.86	401	7.52	51	8.53	193	8.74	1,076	6.92	14,719,010	4.21	1,129,310	1.50
15,000	17,500	161	3.99	103	5.32	88	6.11	294	5.51	35	5.85	179	8.11	860	5.53	13,938,999	3.99	1,197,947	1.59
17,500	20,000	126	3.12	74	3.82	92	6.39	266	4.99	48	8.03	135	6.11	741	4.76	13,845,506	3.96	1,481,078	1.97
20,000	25,000	182	4.50	95	4.90	127	8.82	439	8.23	48	8.03	201	9.10	1,092	7.02	24,351,260	6.97	3,330,529	4.42
25,000	30,000	99	2.45	58	2.99	124	8.61	400	7.50	34	5.69	131	5.93	846	5.44	23,203,994	6.64	3,669,995	4.87
30,000	35,000	60	1.49	39	2.01	141	9.79	306	5.74	14	2.34	89	4.03	649	4.17	20,996,143	6.01	3,654,921	4.85
35,000	40,000	51	1.26	23	1.19	90	6.25	262	4.91	15	2.51	63	2.85	504	3.24	18,789,477	5.38	3,677,713	4.88
40,000	50,000	73	1.81	38	1.96	121	8.40	278	5.21	17	2.84	84	3.80	611	3.93	27,258,953	7.80	6,378,825	8.46
50,000	60,000	35	0.87	18	0.93	88	6.11	183	3.43	12	2.01	39	1.77	375	2.41	20,497,083	5.86	5,413,240	7.18
60,000	75,000	39	0.97	19	0.98	59	4.10	142	2.66	12	2.01	40	1.81	311	2.00	20,976,749	6.00	6,227,061	8.26
75,000	100,000	36	0.89	11	0.57	54	3.75	146	2.74	12	2.01	38	1.72	297	1.91	25,676,292	7.35	8,426,852	11.18
100,000	150,000	18	0.45	11	0.57	42	2.92	127	2.38	10	1.67	20	0.91	228	1.47	27,375,953	7.83	9,622,936	12.77
Over	150,000	19	0.47	3	0.15	38	2.64	108	2.03	2	0.33	16	0.72	186	1.20	53,183,886	15.22	18,778,671	24.92
Totals		4,040	100	1,937	100	1,440	100	5,332	100	598	100	2,208	100	15,555	100	349,513,065	100	75,359,839	100

INCOME TAX 1999-00

Table IDS12

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		Single males				Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals			
From	To	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Income	% of	Tax	% of
€	€	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	€	total	€	total
-	4,000	91,866	19.22	96,941	21.12	2,068	1.03	14,064	5.65	597	4.25	1,294	2.92	206,830	14.32	403,229,762	1.31	102,045	0.00
4,000	5,000	19,051	3.99	17,774	3.87	626	0.31	3,025	1.21	129	0.92	506	1.14	41,111	2.85	184,993,457	0.60	6,172	0.00
5,000	6,000	19,283	4.03	16,657	3.63	631	0.32	3,109	1.25	482	3.43	2,881	6.49	43,043	2.98	236,615,481	0.77	36,888	0.00
6,000	7,000	20,244	4.24	17,485	3.81	772	0.39	3,484	1.40	987	7.03	4,709	10.61	47,681	3.30	308,979,947	1.01	713,032	0.01
7,000	8,000	15,860	3.32	14,918	3.25	834	0.42	3,846	1.54	1,067	7.60	3,914	8.82	40,439	2.80	303,292,855	0.99	5,554,219	0.09
8,000	9,000	14,773	3.09	15,042	3.28	988	0.49	4,517	1.81	1,077	7.67	3,466	7.81	39,863	2.76	338,813,092	1.10	11,651,141	0.19
9,000	10,000	14,176	2.97	15,523	3.38	1,192	0.60	6,044	2.43	698	4.97	3,277	7.38	40,910	2.83	389,026,172	1.27	18,540,779	0.30
10,000	12,500	36,085	7.55	41,412	9.02	3,639	1.82	20,353	8.17	1,353	9.63	6,826	15.38	109,668	7.59	1,235,128,409	4.02	78,032,484	1.27
12,500	15,000	36,670	7.67	42,642	9.29	5,004	2.50	18,170	7.30	1,205	8.58	5,110	11.51	108,801	7.53	1,492,798,694	4.86	130,241,519	2.12
15,000	17,500	38,072	7.97	38,806	8.46	5,801	2.90	16,420	6.59	944	6.72	3,212	7.24	103,255	7.15	1,677,836,084	5.47	184,480,869	3.00
17,500	20,000	35,302	7.39	32,822	7.15	6,559	3.27	16,383	6.58	832	5.92	2,413	5.44	94,311	6.53	1,764,259,570	5.75	233,877,318	3.80
20,000	25,000	51,173	10.71	45,122	9.83	16,032	8.00	29,470	11.83	1,493	10.63	2,795	6.30	146,085	10.11	3,268,343,359	10.65	547,811,935	8.90
25,000	30,000	32,124	6.72	25,706	5.60	19,223	9.60	25,329	10.17	1,016	7.23	1,515	3.41	104,913	7.26	2,869,602,878	9.35	557,421,054	9.06
30,000	35,000	19,451	4.07	16,494	3.59	21,574	10.77	20,811	8.36	642	4.57	850	1.91	79,822	5.53	2,586,891,625	8.43	533,769,478	8.67
35,000	40,000	12,229	2.56	9,632	2.10	22,229	11.10	17,248	6.93	474	3.37	523	1.18	62,335	4.31	2,328,203,064	7.59	499,502,269	8.12
40,000	50,000	12,130	2.54	7,506	1.64	34,513	17.23	20,427	8.20	488	3.47	656	1.48	75,720	5.24	3,366,931,923	10.97	804,784,279	13.08
50,000	60,000	4,678	0.98	2,330	0.51	22,262	11.11	10,202	4.10	240	1.71	232	0.52	39,944	2.76	2,176,669,864	7.09	583,217,719	9.48
60,000	75,000	2,444	0.51	1,182	0.26	19,125	9.55	6,834	2.74	168	1.20	108	0.24	29,861	2.07	1,986,749,723	6.47	585,314,547	9.51
75,000	100,000	1,229	0.26	530	0.12	11,198	5.59	4,300	1.73	84	0.60	47	0.11	17,388	1.20	1,470,818,764	4.79	478,240,080	7.77
100,000	150,000	651	0.14	272	0.06	4,089	2.04	2,857	1.15	36	0.26	39	0.09	7,944	0.55	941,970,264	3.07	338,578,239	5.50
Over	150,000	447	0.09	149	0.03	1,942	0.97	2,118	0.85	36	0.26	16	0.04	4,708	0.33	1,355,612,160	4.42	562,029,393	9.13
Totals		477,938	100	458,945	100	200,301	100	249,011	100	14,048	100	44,389	100	1,444,632	100	30,686,767,147	100	6,153,905,460	100

INCOME TAX 1999-00
Table IDS13

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 (excluding proprietary directors on the Schedule E record).

Range of total income		Single males				Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals			
From	To	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Income	% of	Tax	% of
€	€	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	€	total	€	total
-	4,000	91,149	19.57	96,466	21.20	1,949	1.06	13,846	5.99	588	4.35	1,279	2.92	205,277	14.74	400,024,058	1.43	5,188	0.00
4,000	5,000	18,794	4.04	17,625	3.87	621	0.34	2,967	1.28	127	0.94	502	1.15	40,636	2.92	182,841,069	0.65	6,172	0.00
5,000	6,000	18,782	4.03	16,412	3.61	618	0.34	3,051	1.32	475	3.52	2,858	6.53	42,196	3.03	232,041,800	0.83	26,281	0.00
6,000	7,000	19,810	4.25	17,290	3.80	742	0.40	3,410	1.48	980	7.26	4,694	10.73	46,926	3.37	304,060,368	1.09	633,430	0.01
7,000	8,000	15,564	3.34	14,783	3.25	815	0.44	3,762	1.63	1,060	7.85	3,895	8.90	39,879	2.86	299,083,022	1.07	5,402,935	0.10
8,000	9,000	14,508	3.12	14,945	3.28	957	0.52	4,437	1.92	1,070	7.92	3,448	7.88	39,365	2.83	334,554,233	1.20	11,440,953	0.21
9,000	10,000	13,878	2.98	15,418	3.39	1,158	0.63	5,917	2.56	695	5.15	3,259	7.45	40,325	2.90	383,448,487	1.37	18,211,301	0.34
10,000	12,500	35,306	7.58	41,142	9.04	3,489	1.90	19,902	8.61	1,327	9.83	6,781	15.50	107,947	7.75	1,215,702,032	4.35	76,700,502	1.43
12,500	15,000	35,837	7.70	42,356	9.31	4,807	2.62	17,518	7.58	1,180	8.74	5,065	11.58	106,763	7.67	1,464,920,420	5.24	127,866,804	2.39
15,000	17,500	37,095	7.97	38,521	8.47	5,515	3.01	15,708	6.80	913	6.76	3,160	7.22	100,912	7.25	1,639,719,867	5.87	180,526,061	3.38
17,500	20,000	34,199	7.34	32,547	7.15	6,175	3.37	15,580	6.74	796	5.89	2,359	5.39	91,656	6.58	1,714,588,871	6.13	227,691,383	4.26
20,000	25,000	49,893	10.71	44,764	9.84	15,037	8.21	27,876	12.06	1,441	10.67	2,731	6.24	141,742	10.18	3,170,583,074	11.34	533,637,558	9.98
25,000	30,000	31,090	6.68	25,467	5.60	17,976	9.81	23,725	10.27	958	7.09	1,460	3.34	100,676	7.23	2,753,563,817	9.85	538,100,826	10.06
30,000	35,000	18,728	4.02	16,311	3.58	20,135	10.99	19,196	8.31	589	4.36	806	1.84	75,765	5.44	2,455,212,610	8.78	510,449,913	9.54
35,000	40,000	11,667	2.51	9,485	2.08	20,511	11.19	15,698	6.79	442	3.27	498	1.14	58,301	4.19	2,177,787,716	7.79	471,039,123	8.81
40,000	50,000	11,429	2.45	7,307	1.61	31,856	17.39	18,489	8.00	435	3.22	607	1.39	70,123	5.04	3,116,562,475	11.15	747,551,377	13.98
50,000	60,000	4,234	0.91	2,226	0.49	20,409	11.14	8,859	3.83	221	1.64	199	0.45	36,148	2.60	1,969,104,828	7.04	528,404,114	9.88
60,000	75,000	2,080	0.45	1,092	0.24	17,240	9.41	5,498	2.38	131	0.97	87	0.20	26,128	1.88	1,736,791,633	6.21	511,992,220	9.57
75,000	100,000	953	0.20	475	0.10	9,559	5.22	3,025	1.31	50	0.37	31	0.07	14,093	1.01	1,187,250,371	4.25	386,453,131	7.23
100,000	150,000	456	0.10	228	0.05	2,757	1.50	1,704	0.74	14	0.10	19	0.04	5,178	0.37	608,113,430	2.18	219,661,452	4.11
Over	150,000	262	0.06	124	0.03	908	0.50	898	0.39	12	0.09	4	0.01	2,208	0.16	608,465,461	2.18	252,933,750	4.73
Totals		465,714	100	454,984	100	183,234	100	231,066	100	13,504	100	43,742	100	1,392,244	100	27,954,419,642	100	5,348,734,477	100

INCOME TAX 1999-00

Table IDS14

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		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total
-	4,000	1,046	7.21	531	12.13	171	0.85	608	2.62	22	3.03	29	3.29	2,407	3.77	3,943,674	0.11	122,854	0.01
4,000	5,000	300	2.07	157	3.59	15	0.07	103	0.44	7	0.97	6	0.68	588	0.92	2,662,843	0.08	4,770	0.00
5,000	6,000	580	4.00	256	5.85	28	0.14	95	0.41	13	1.79	27	3.06	999	1.57	5,406,985	0.16	14,390	0.00
6,000	7,000	491	3.39	208	4.75	41	0.20	124	0.53	10	1.38	21	2.38	895	1.40	5,831,555	0.17	104,569	0.01
7,000	8,000	352	2.43	150	3.43	35	0.17	132	0.57	10	1.38	29	3.29	708	1.11	5,317,939	0.15	182,028	0.02
8,000	9,000	341	2.35	115	2.63	51	0.25	138	0.59	11	1.52	21	2.38	677	1.06	5,782,072	0.17	260,974	0.03
9,000	10,000	366	2.52	116	2.65	64	0.32	190	0.82	8	1.10	25	2.84	769	1.21	7,331,548	0.21	397,293	0.04
10,000	12,500	951	6.56	295	6.74	212	1.06	665	2.86	34	4.69	56	6.36	2,213	3.47	24,986,160	0.72	1,600,883	0.15
12,500	15,000	988	6.81	315	7.20	279	1.39	878	3.78	35	4.83	59	6.70	2,554	4.00	34,950,951	1.01	2,816,025	0.27
15,000	17,500	1,115	7.69	316	7.22	365	1.82	906	3.90	38	5.24	67	7.60	2,807	4.40	45,667,280	1.31	4,574,296	0.44
17,500	20,000	1,242	8.57	296	6.76	486	2.42	1,006	4.33	44	6.07	63	7.15	3,137	4.92	58,661,904	1.69	7,104,046	0.68
20,000	25,000	1,477	10.19	386	8.82	1,213	6.04	1,958	8.43	72	9.93	88	9.99	5,194	8.14	116,844,669	3.36	16,677,492	1.60
25,000	30,000	1,176	8.11	263	6.01	1,439	7.16	1,944	8.36	78	10.76	73	8.29	4,973	7.79	136,215,878	3.92	22,416,733	2.15
30,000	35,000	823	5.68	205	4.68	1,618	8.06	1,974	8.49	59	8.14	61	6.92	4,740	7.43	153,867,474	4.43	27,007,871	2.59
35,000	40,000	637	4.39	159	3.63	1,933	9.62	1,918	8.25	46	6.34	38	4.31	4,731	7.41	176,473,212	5.08	33,187,803	3.19
40,000	50,000	802	5.53	219	5.00	3,001	14.94	2,400	10.33	59	8.14	63	7.15	6,544	10.26	292,610,277	8.42	66,448,301	6.38
50,000	60,000	508	3.50	121	2.76	2,115	10.53	1,695	7.29	25	3.45	43	4.88	4,507	7.06	246,460,496	7.09	64,722,816	6.22
60,000	75,000	457	3.15	109	2.49	2,163	10.77	1,679	7.22	41	5.66	32	3.63	4,481	7.02	300,195,328	8.63	87,689,652	8.42
75,000	100,000	354	2.44	67	1.53	1,914	9.53	1,630	7.01	47	6.48	27	3.06	4,039	6.33	348,027,094	10.01	112,384,583	10.79
100,000	150,000	243	1.68	57	1.30	1,606	8.00	1,502	6.46	30	4.14	31	3.52	3,469	5.44	419,138,480	12.06	147,955,577	14.21
Over	150,000	250	1.72	37	0.85	1,335	6.65	1,695	7.29	36	4.97	22	2.50	3,375	5.29	1,086,440,867	31.25	445,615,598	42.79
Totals		14,499	100	4,378	100	20,084	100	23,240	100	725	100	881	100	63,807	100	3,476,816,686	100	1,041,288,556	100

INCOME TAX 1999-00

Table IDS15

Interest paid on home loans - 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	Reduction	% of	Number	% of	Reduction	% of	Number	% of	Reduction	% of	Number	% of	Reduction	% of
€	€	of cases	total	in tax	total	of cases	total	in tax	total	of cases	total	in tax	total	of cases	total	in tax	total
				€				€				€				€	
-	4,000	18	0.03	8,449	0.03	10	0.02	4,129	0.02	107	0.08	53,714	0.09	87	0.08	45,565	0.12
4,000	5,000	1	0.00	762	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00
5,000	6,000	24	0.04	1,908	0.01	16	0.03	852	0.00	11	0.01	844	0.00	2	0.00	75	0.00
6,000	7,000	166	0.28	21,864	0.09	147	0.23	12,741	0.05	14	0.01	2,552	0.00	31	0.03	1,822	0.00
7,000	8,000	381	0.64	85,998	0.35	479	0.75	95,498	0.38	23	0.02	4,671	0.01	94	0.09	15,812	0.04
8,000	9,000	563	0.95	174,046	0.70	652	1.02	191,370	0.77	28	0.02	8,304	0.01	100	0.09	24,124	0.06
9,000	10,000	639	1.08	227,151	0.91	773	1.21	247,175	0.99	25	0.02	6,118	0.01	158	0.15	43,242	0.11
10,000	12,500	2,076	3.50	722,974	2.90	2,810	4.41	837,143	3.35	305	0.22	54,792	0.09	1,211	1.13	206,415	0.54
12,500	15,000	2,839	4.78	1,012,668	4.06	4,849	7.62	1,505,285	6.03	1,835	1.30	417,919	0.70	4,487	4.18	1,004,250	2.60
15,000	17,500	4,043	6.81	1,439,032	5.77	6,045	9.50	2,091,608	8.38	3,035	2.16	933,956	1.57	5,865	5.46	1,609,690	4.17
17,500	20,000	4,928	8.30	1,836,828	7.37	6,450	10.13	2,361,064	9.46	3,720	2.64	1,208,344	2.03	6,591	6.14	1,866,801	4.84
20,000	25,000	10,117	17.04	4,012,881	16.10	11,872	18.65	4,734,969	18.97	9,572	6.80	3,226,243	5.42	13,995	13.03	4,205,454	10.90
25,000	30,000	9,106	15.34	3,857,972	15.48	9,498	14.92	4,088,042	16.38	12,773	9.07	4,506,918	7.57	14,262	13.28	4,516,094	11.71
30,000	35,000	6,974	11.75	3,096,371	12.42	7,664	12.04	3,278,818	13.14	15,305	10.87	5,636,934	9.47	13,022	12.12	4,355,379	11.29
35,000	40,000	5,201	8.76	2,396,926	9.62	5,173	8.13	2,138,362	8.57	16,697	11.86	6,568,052	11.04	11,449	10.66	4,011,463	10.40
40,000	50,000	6,251	10.53	2,987,466	11.99	4,241	6.66	1,909,864	7.65	26,887	19.10	11,332,332	19.05	14,448	13.45	5,589,435	14.49
50,000	60,000	2,737	4.61	1,353,140	5.43	1,467	2.30	710,966	2.85	18,266	12.97	8,353,489	14.04	7,742	7.21	3,394,463	8.80
60,000	75,000	1,596	2.69	815,948	3.27	792	1.24	393,684	1.58	16,273	11.56	7,974,819	13.40	5,497	5.12	2,683,012	6.96
75,000	100,000	869	1.46	450,288	1.81	386	0.61	192,995	0.77	9,908	7.04	5,308,536	8.92	3,720	3.46	2,051,311	5.32
100,000	150,000	466	0.78	235,155	0.94	203	0.32	100,123	0.40	4,031	2.86	2,541,873	4.27	2,598	2.42	1,560,248	4.05
Over	150,000	371	0.62	188,862	0.76	120	0.19	61,126	0.24	1,991	1.41	1,358,678	2.28	2,063	1.92	1,381,687	3.58
Totals		59,366	100	24,926,689	100	63,647	100	24,955,814	100	140,806	100	59,499,088	100	107,422	100	38,566,342	100

INCOME TAX 1999-00
Table IDS15 - continued

Interest paid on home loans - relief allowed at the standard rate (in terms of tax reductions) by range of total income.

<i>Range of total income</i>		<i>Widowers</i>				<i>Widows</i>				<i>Totals</i>			
<i>From</i>	<i>To</i>	<i>Number</i>	<i>% of</i>	<i>Reduction</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Reduction</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Reduction</i>	<i>% of</i>
<i>€</i>	<i>€</i>	<i>of cases</i>	<i>total</i>	<i>in tax</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>in tax</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>in tax</i>	<i>total</i>
				<i>€</i>				<i>€</i>				<i>€</i>	
-	4,000	-	0.00	-	0.00	-	0.00	-	0.00	222	0.06	111,856	0.08
4,000	5,000	-	0.00	-	0.00	-	0.00	-	0.00	1	0.00	762	0.00
5,000	6,000	-	0.00	-	0.00	1	0.03	5	0.00	54	0.01	3,685	0.00
6,000	7,000	-	0.00	-	0.00	2	0.06	30	0.01	360	0.10	39,009	0.03
7,000	8,000	18	0.96	1,677	0.47	68	2.15	3,285	0.59	1,063	0.28	206,942	0.14
8,000	9,000	34	1.80	4,148	1.17	128	4.05	7,952	1.42	1,505	0.40	409,944	0.28
9,000	10,000	60	3.18	6,704	1.89	199	6.29	16,548	2.96	1,854	0.49	546,938	0.37
10,000	12,500	118	6.26	14,287	4.03	415	13.12	40,914	7.32	6,935	1.84	1,876,524	1.26
12,500	15,000	135	7.17	15,406	4.35	404	12.77	53,753	9.62	14,549	3.87	4,009,281	2.69
15,000	17,500	119	6.32	17,820	5.03	315	9.96	54,440	9.74	19,422	5.16	6,146,546	4.13
17,500	20,000	135	7.17	21,178	5.98	289	9.14	52,690	9.43	22,113	5.88	7,346,905	4.94
20,000	25,000	257	13.64	44,535	12.57	423	13.37	83,438	14.93	46,236	12.29	16,307,520	10.95
25,000	30,000	239	12.69	42,582	12.02	273	8.63	65,811	11.77	46,151	12.26	17,077,418	11.47
30,000	35,000	197	10.46	34,376	9.70	187	5.91	47,548	8.51	43,349	11.52	16,449,425	11.05
35,000	40,000	138	7.32	28,422	8.02	117	3.70	31,024	5.55	38,775	10.30	15,174,249	10.19
40,000	50,000	177	9.39	44,167	12.47	205	6.48	54,350	9.72	52,209	13.87	21,917,614	14.72
50,000	60,000	116	6.16	31,223	8.81	74	2.34	17,841	3.19	30,402	8.08	13,861,121	9.31
60,000	75,000	66	3.50	20,572	5.81	31	0.98	13,170	2.36	24,255	6.45	11,901,204	7.99
75,000	100,000	38	2.02	11,612	3.28	14	0.44	5,853	1.05	14,935	3.97	8,020,596	5.39
100,000	150,000	21	1.11	8,583	2.42	15	0.47	8,521	1.52	7,334	1.95	4,454,504	2.99
Over	150,000	16	0.85	7,033	1.98	3	0.09	1,761	0.32	4,564	1.21	2,999,148	2.01
Totals		1,884	100	354,325	100	3,163	100	558,934	100	376,288	100	148,861,191	100

INCOME TAX 1999-00

Table IDS16

Medical Insurance - 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	Reduction	% of	Number	% of	Reduction	% of	Number	% of	Reduction	% of	Number	% of	Reduction	% of
€	€	of cases	total	in tax	total	of cases	total	in tax	total	of cases	total	in tax	total	of cases	total	in tax	total
				€				€				€				€	
-	4,000	29	0.05	3,767	0.06	16	0.02	2,402	0.03	130	0.10	35,761	0.11	142	0.11	51,493	0.16
4,000	5,000	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00
5,000	6,000	304	0.53	19,478	0.31	74	0.09	5,192	0.07	5	0.00	420	0.00	1	0.00	46	0.00
6,000	7,000	682	1.18	77,672	1.23	244	0.31	18,447	0.24	15	0.01	2,263	0.01	16	0.01	946	0.00
7,000	8,000	766	1.33	84,121	1.33	561	0.71	47,985	0.64	28	0.02	4,882	0.02	47	0.04	4,424	0.01
8,000	9,000	1,016	1.77	115,514	1.83	975	1.23	84,638	1.12	41	0.03	7,481	0.02	73	0.06	9,452	0.03
9,000	10,000	1,117	1.94	121,412	1.92	1,244	1.57	112,345	1.49	33	0.02	5,088	0.02	120	0.09	16,432	0.05
10,000	12,500	2,746	4.77	297,197	4.70	3,702	4.67	343,869	4.55	269	0.20	41,687	0.13	1,369	1.08	195,917	0.62
12,500	15,000	2,870	4.99	302,845	4.79	5,415	6.84	510,287	6.75	1,265	0.94	235,901	0.75	4,013	3.16	761,754	2.41
15,000	17,500	3,561	6.19	374,161	5.91	7,149	9.03	683,708	9.05	2,252	1.68	454,453	1.45	5,880	4.63	1,157,427	3.66
17,500	20,000	3,888	6.76	395,281	6.25	7,807	9.86	718,947	9.52	3,177	2.37	657,322	2.09	8,217	6.47	1,648,082	5.21
20,000	25,000	7,965	13.84	764,672	12.08	15,454	19.51	1,420,780	18.81	7,586	5.66	1,558,051	4.96	15,919	12.54	3,356,435	10.61
25,000	30,000	7,555	13.13	749,835	11.85	11,933	15.07	1,105,868	14.64	9,594	7.16	1,943,631	6.18	15,154	11.94	3,258,816	10.30
30,000	35,000	6,685	11.62	677,304	10.70	9,736	12.29	917,381	12.14	11,988	8.95	2,463,173	7.84	14,508	11.43	3,221,332	10.18
35,000	40,000	5,380	9.35	580,155	9.17	6,337	8.00	623,138	8.25	14,491	10.82	3,046,697	9.69	14,151	11.15	3,363,000	10.63
40,000	50,000	6,482	11.26	772,656	12.21	5,179	6.54	539,241	7.14	26,208	19.57	5,765,196	18.34	18,446	14.53	4,779,973	15.11
50,000	60,000	2,880	5.00	368,186	5.82	1,674	2.11	186,014	2.46	19,622	14.65	4,610,851	14.67	9,858	7.77	2,783,237	8.80
60,000	75,000	1,684	2.93	232,939	3.68	876	1.11	103,791	1.37	18,296	13.66	4,645,273	14.78	7,159	5.64	2,210,426	6.99
75,000	100,000	948	1.65	157,544	2.49	432	0.55	63,277	0.84	11,407	8.52	3,216,469	10.23	4,966	3.91	1,737,115	5.49
100,000	150,000	524	0.91	111,713	1.77	259	0.33	43,807	0.58	4,787	3.57	1,601,477	5.09	3,643	2.87	1,461,069	4.62
Over	150,000	471	0.82	121,971	1.93	128	0.16	23,643	0.31	2,735	2.04	1,141,894	3.63	3,258	2.57	1,618,406	5.12
Totals		57,553	100	6,328,423	100	79,195	100	7,554,760	100	133,929	100	31,437,970	100	126,940	100	31,635,782	100

INCOME TAX 1999-00
Table IDS16 - continued

Medical Insurance - relief allowed at the standard rate (in terms of tax reductions) by range of total income

<i>Range of total income</i>		<i>Widowers</i>				<i>Widows</i>				<i>Totals</i>			
<i>From</i>	<i>To</i>	<i>Number</i>	<i>% of</i>	<i>Reduction</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Reduction</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Reduction</i>	<i>% of</i>
<i>€</i>	<i>€</i>	<i>of cases</i>	<i>total</i>	<i>in tax</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>in tax</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>in tax</i>	<i>total</i>
				<i>€</i>				<i>€</i>				<i>€</i>	
-	4,000	5	0.07	1,012	0.09	11	0.06	2,457	0.09	333	0.08	96,892	0.12
4,000	5,000	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00
5,000	6,000	1	0.01	76	0.01	1	0.01	20	0.00	386	0.09	25,232	0.03
6,000	7,000	8	0.11	660	0.06	11	0.06	689	0.03	976	0.23	100,678	0.12
7,000	8,000	38	0.54	2,528	0.23	145	0.77	9,783	0.38	1,585	0.37	153,723	0.19
8,000	9,000	209	2.95	19,649	1.76	685	3.66	65,376	2.52	2,999	0.71	302,111	0.37
9,000	10,000	230	3.25	23,057	2.06	1,043	5.57	100,916	3.89	3,787	0.89	379,250	0.47
10,000	12,500	606	8.56	66,706	5.97	3,040	16.22	310,262	11.96	11,732	2.77	1,255,638	1.56
12,500	15,000	674	9.52	78,805	7.05	3,018	16.11	350,510	13.51	17,255	4.07	2,240,102	2.78
15,000	17,500	604	8.53	76,911	6.88	2,273	12.13	301,735	11.63	21,719	5.13	3,048,396	3.78
17,500	20,000	629	8.88	85,673	7.66	1,792	9.56	255,920	9.87	25,510	6.02	3,761,224	4.66
20,000	25,000	1,154	16.29	171,095	15.30	2,363	12.61	363,141	14.00	50,441	11.91	7,634,173	9.46
25,000	30,000	788	11.13	132,092	11.81	1,398	7.46	231,792	8.94	46,422	10.96	7,422,034	9.20
30,000	35,000	543	7.67	96,899	8.67	903	4.82	155,281	5.99	44,363	10.48	7,531,369	9.34
35,000	40,000	423	5.97	81,028	7.25	593	3.16	114,482	4.41	41,375	9.77	7,808,501	9.68
40,000	50,000	477	6.74	93,732	8.38	739	3.94	151,277	5.83	57,531	13.59	12,102,076	15.00
50,000	60,000	255	3.60	57,239	5.12	305	1.63	70,963	2.74	34,594	8.17	8,076,489	10.01
60,000	75,000	205	2.89	52,813	4.72	175	0.93	39,832	1.54	28,395	6.71	7,285,074	9.03
75,000	100,000	109	1.54	33,270	2.98	113	0.60	28,737	1.11	17,975	4.25	5,236,411	6.49
100,000	150,000	61	0.86	20,726	1.85	81	0.43	24,555	0.95	9,355	2.21	3,263,347	4.05
Over	150,000	63	0.89	24,044	2.15	48	0.26	16,316	0.63	6,703	1.58	2,946,274	3.65
Totals		7,082	100	1,118,015	100	18,737	100	2,594,044	100	423,436	100	80,668,994	100

INCOME TAX 1999-00

Table IDS17

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							
From	To	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of						
€	€	of cases	total	€	total	€	total	of cases	total	€	total	€	total	of cases	total	€	total	€	total						
-	4,000	91,869	17.92	183,695,542	2.27	226,064	0.01	100,384	21.60	197,823,699	3.12	111,069	0.01	1,697	0.75	3,823,175	0.04	34,195	0.00						
4,000	5,000	19,237	3.75	86,536,699	1.07	85,983	0.01	20,558	4.42	92,535,386	1.46	57,461	0.00	566	0.25	2,547,632	0.03	1,740	0.00						
5,000	6,000	22,076	4.31	121,287,570	1.50	235,493	0.01	20,563	4.43	112,958,982	1.78	85,679	0.01	588	0.26	3,241,624	0.03	4,323	0.00						
6,000	7,000	22,954	4.48	148,363,348	1.83	1,151,957	0.07	19,984	4.30	129,573,993	2.04	412,001	0.04	688	0.30	4,476,356	0.04	23,064	0.00						
7,000	8,000	18,022	3.52	135,203,214	1.67	4,295,666	0.25	16,729	3.60	125,531,776	1.98	2,611,586	0.22	703	0.31	5,284,584	0.05	35,851	0.00						
8,000	9,000	17,638	3.44	149,845,232	1.85	8,062,175	0.47	17,205	3.70	146,395,902	2.31	5,941,468	0.51	804	0.35	6,842,937	0.07	70,313	0.00						
9,000	10,000	16,779	3.27	159,411,807	1.97	11,641,809	0.69	16,439	3.54	156,125,747	2.46	9,578,656	0.82	935	0.41	8,892,468	0.09	98,123	0.00						
10,000	12,500	41,481	8.09	466,473,796	5.77	45,747,957	2.69	40,068	8.62	450,588,850	7.10	40,417,932	3.47	4,001	1.76	45,722,263	0.46	390,121	0.02						
12,500	15,000	40,989	8.00	563,025,820	6.96	68,966,268	4.06	38,817	8.35	533,352,657	8.41	62,242,985	5.34	6,333	2.79	87,219,680	0.87	1,849,940	0.08						
15,000	17,500	40,999	8.00	666,208,622	8.24	93,022,043	5.48	36,582	7.87	594,028,308	9.37	80,022,285	6.87	8,036	3.54	130,731,416	1.31	5,999,446	0.26						
17,500	20,000	37,561	7.33	702,173,013	8.68	114,256,138	6.73	31,309	6.74	584,956,365	9.22	92,528,022	7.94	8,916	3.93	167,179,142	1.67	11,754,962	0.51						
20,000	25,000	53,190	10.38	1,187,602,818	14.69	248,447,438	14.63	42,990	9.25	957,739,462	15.10	196,217,745	16.85	19,885	8.77	448,686,146	4.49	43,291,745	1.86						
25,000	30,000	33,006	6.44	899,423,497	11.12	227,329,924	13.39	25,293	5.44	691,038,580	10.89	172,548,131	14.81	22,478	9.91	619,103,140	6.19	74,206,175	3.19						
30,000	35,000	20,284	3.96	655,148,977	8.10	185,839,614	10.95	16,282	3.50	526,224,593	8.30	147,811,292	12.69	24,605	10.85	800,663,677	8.00	109,172,618	4.69						
35,000	40,000	12,655	2.47	471,809,807	5.84	144,381,215	8.50	9,199	1.98	342,348,016	5.40	103,999,217	8.93	24,773	10.92	927,003,329	9.27	147,683,148	6.35						
40,000	50,000	12,874	2.51	569,059,288	7.04	187,103,448	11.02	7,411	1.59	326,678,656	5.15	106,928,144	9.18	37,344	16.46	1,667,361,842	16.67	343,280,040	14.76						
50,000	60,000	5,039	0.98	273,442,444	3.38	96,284,205	5.67	2,423	0.52	131,355,788	2.07	46,151,499	3.96	23,954	10.56	1,308,924,674	13.09	327,784,988	14.09						
60,000	75,000	2,842	0.55	188,085,455	2.33	69,765,163	4.11	1,264	0.27	83,736,136	1.32	31,047,926	2.67	20,426	9.00	1,361,785,699	13.61	391,187,186	16.82						
75,000	100,000	1,547	0.30	131,756,317	1.63	51,387,518	3.03	630	0.14	53,642,872	0.85	20,861,159	1.79	12,150	5.36	1,026,828,334	10.27	331,663,079	14.26						
100,000	150,000	857	0.17	102,611,856	1.27	41,840,426	2.46	347	0.07	40,919,421	0.65	16,601,566	1.43	5,115	2.25	603,505,224	6.03	218,050,447	9.37						
Over	150,000	676	0.13	224,214,474	2.77	97,758,135	5.76	193	0.04	65,169,552	1.03	28,518,500	2.45	2,837	1.25	772,839,457	7.73	319,564,230	13.74						
Totals		512,575	100	8,085,379,597	100	1,697,828,640	100	464,670	100	6,342,724,743	100	1,164,694,323	100	226,834	100	10,002,662,799	100	2,326,145,735	100						

INCOME TAX 1999-00

Table IDS17 - continued

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>Married couples - one earning</i>								<i>Widowers</i>									
<i>From</i>	<i>To</i>	<i>Number</i>	<i>% of</i>	<i>Income</i>	<i>% of</i>	<i>Tax</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Income</i>	<i>% of</i>	<i>Tax</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Income</i>	<i>% of</i>	<i>Tax</i>	<i>% of</i>
<i>€</i>	<i>€</i>	<i>of cases</i>	<i>total</i>	<i>€</i>	<i>total</i>	<i>€</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>€</i>	<i>total</i>	<i>€</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>€</i>	<i>total</i>	<i>€</i>	<i>total</i>
-	4,000	13,630	5.27	26,894,185	0.31	189,950	0.01	724	4.73	1,478,902	0.51	1,263	0.00	2,135	4.60	5,092,459	0.83	5,573	0.01
4,000	5,000	3,012	1.17	13,578,443	0.16	33,533	0.00	519	3.39	2,411,428	0.84	1,784	0.00	2,923	6.30	13,519,700	2.19	5,743	0.01
5,000	6,000	3,145	1.22	17,309,774	0.20	28,809	0.00	1,011	6.61	5,564,800	1.94	3,190	0.00	4,974	10.72	27,274,916	4.43	4,320	0.00
6,000	7,000	2,296	0.89	14,560,638	0.17	36,488	0.00	805	5.26	5,146,910	1.79	14,133	0.02	3,181	6.85	20,342,683	3.30	37,794	0.04
7,000	8,000	377	0.15	2,838,741	0.03	71,366	0.00	978	6.39	7,346,383	2.56	147,159	0.23	3,464	7.46	26,082,373	4.23	525,200	0.53
8,000	9,000	456	0.18	3,880,209	0.05	158,239	0.01	826	5.40	7,000,871	2.44	320,770	0.50	3,565	7.68	30,267,194	4.91	1,364,488	1.37
9,000	10,000	604	0.23	5,760,546	0.07	278,150	0.01	711	4.65	6,732,630	2.34	442,124	0.68	3,164	6.82	30,010,183	4.87	1,925,338	1.94
10,000	12,500	11,786	4.56	135,186,629	1.57	1,813,524	0.10	1,545	10.10	17,376,592	6.05	1,598,839	2.47	6,299	13.57	70,409,315	11.42	6,250,582	6.29
12,500	15,000	16,511	6.39	226,782,121	2.63	8,307,571	0.44	1,287	8.41	17,622,241	6.14	2,067,365	3.20	4,568	9.84	62,123,262	10.08	7,098,662	7.14
15,000	17,500	20,040	7.75	326,626,335	3.79	19,356,388	1.03	1,132	7.40	18,364,298	6.39	2,469,903	3.82	2,926	6.31	47,374,596	7.69	6,292,571	6.33
17,500	20,000	19,914	7.71	373,090,511	4.33	32,140,545	1.70	912	5.96	17,030,740	5.93	2,683,202	4.15	2,252	4.85	42,038,655	6.82	6,560,066	6.60
20,000	25,000	35,182	13.61	789,372,398	9.17	90,804,916	4.82	1,622	10.60	36,228,966	12.61	7,423,761	11.49	2,606	5.62	58,180,633	9.44	11,814,900	11.89
25,000	30,000	29,616	11.46	811,029,219	9.42	114,132,709	6.05	1,003	6.56	27,319,537	9.51	6,780,792	10.49	1,447	3.12	39,364,336	6.39	9,718,419	9.78
30,000	35,000	24,562	9.50	797,142,419	9.26	127,315,117	6.75	662	4.33	21,399,990	7.45	6,001,421	9.29	913	1.97	29,490,055	4.78	8,201,241	8.25
35,000	40,000	20,180	7.81	753,112,162	8.75	136,216,182	7.22	438	2.86	16,321,515	5.68	4,952,339	7.66	633	1.36	23,632,313	3.83	7,087,302	7.13
40,000	50,000	23,420	9.06	1,041,569,843	12.09	229,933,781	12.19	466	3.05	20,612,409	7.18	6,714,797	10.39	650	1.40	28,718,091	4.66	9,314,719	9.37
50,000	60,000	12,037	4.66	655,333,638	7.61	171,531,363	9.10	241	1.58	13,098,645	4.56	4,569,518	7.07	279	0.60	15,141,369	2.46	5,177,847	5.21
60,000	75,000	8,376	3.24	557,281,954	6.47	164,432,695	8.72	179	1.17	11,858,950	4.13	4,316,980	6.68	166	0.36	10,988,002	1.78	3,906,147	3.93
75,000	100,000	5,699	2.21	486,541,529	5.65	160,148,782	8.49	106	0.69	9,054,716	3.15	3,462,699	5.36	119	0.26	10,307,230	1.67	3,862,652	3.89
100,000	150,000	4,057	1.57	488,571,540	5.67	177,827,253	9.43	61	0.40	7,286,713	2.54	2,934,805	4.54	92	0.20	11,273,296	1.83	4,397,875	4.42
Over	150,000	3,538	1.37	1,085,317,704	12.60	450,729,787	23.91	68	0.44	17,963,471	6.25	7,726,443	11.95	50	0.11	14,748,658	2.39	5,837,425	5.87
Totals		258,438	100	8,611,780,538	100	1,885,487,149	100	15,296	100	287,220,708	100	64,633,287	100	46,406	100	616,379,319	100	99,388,867	100

INCOME TAX 1999-00
Table IDS17 - continued

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>Totals</i>					
From	To	Number	% of	Income	% of	Tax	% of
€	€	of cases	total	€	total	€	total
-	4,000	210,439	13.81	418,807,962	1.23	568,115	0.01
4,000	5,000	46,815	3.07	211,129,289	0.62	186,243	0.00
5,000	6,000	52,357	3.44	287,637,666	0.85	361,814	0.00
6,000	7,000	49,908	3.27	322,463,928	0.95	1,675,437	0.02
7,000	8,000	40,273	2.64	302,287,071	0.89	7,686,828	0.11
8,000	9,000	40,494	2.66	344,232,344	1.01	15,917,453	0.22
9,000	10,000	38,632	2.53	366,933,382	1.08	23,964,201	0.33
10,000	12,500	105,180	6.90	1,185,757,444	3.49	96,218,954	1.33
12,500	15,000	108,505	7.12	1,490,125,782	4.39	150,532,791	2.08
15,000	17,500	109,715	7.20	1,783,333,574	5.25	207,162,636	2.86
17,500	20,000	100,864	6.62	1,886,468,427	5.56	259,922,935	3.59
20,000	25,000	155,475	10.20	3,477,810,423	10.25	598,000,505	8.26
25,000	30,000	112,843	7.40	3,087,278,309	9.09	604,716,150	8.35
30,000	35,000	87,308	5.73	2,830,069,711	8.34	584,341,303	8.07
35,000	40,000	67,878	4.45	2,534,227,143	7.47	544,319,403	7.52
40,000	50,000	82,165	5.39	3,654,000,129	10.76	883,274,929	12.20
50,000	60,000	43,973	2.88	2,397,296,557	7.06	651,499,421	9.00
60,000	75,000	33,253	2.18	2,213,736,195	6.52	664,656,098	9.18
75,000	100,000	20,251	1.33	1,718,130,998	5.06	571,385,889	7.89
100,000	150,000	10,529	0.69	1,254,168,050	3.69	461,652,372	6.38
Over	150,000	7,362	0.48	2,180,253,315	6.42	910,134,520	12.57
Totals		1,524,219	100	33,946,147,699	100	7,238,177,997	100

INCOME TAX 1999-00

Table IDS18

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

Income Tax Rates	Single males						Single females						Married couples - both earning					
	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of
	of cases	total	€	total	€	total	of cases	total	€	total	€	total	of cases	total	€	total	€	total
Marginal Relief	1,674	0.46	14,592,828	0.19	755,325	0.04	1,003	0.33	8,564,303	0.15	374,768	0.03	1,731	0.80	28,623,992	0.29	1,185,885	0.05
24%	189,365	51.66	2,275,737,188	29.91	245,643,931	14.47	169,513	55.80	2,066,776,327	35.59	211,369,578	18.15	91,138	42.11	2,321,359,105	23.42	261,123,749	11.23
46%	175,549	47.89	5,317,183,852	69.89	1,451,429,384	85.49	133,261	43.87	3,731,816,809	64.26	952,949,976	81.82	123,574	57.09	7,561,375,252	76.29	2,063,836,102	88.72
Totals	366,588	100	7,607,513,868	100	1,697,828,640	100	303,777	100	5,807,157,439	100	1,164,694,322	100	216,443	100	9,911,358,349	100	2,326,145,736	100

INCOME TAX 1999-00

Table IDS18 - continued

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

Income Tax Rates	Married couples - one earning						Widowers						Widows					
	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of
	of cases	total	€	total	€	total	of cases	total	€	total	€	total	of cases	total	€	total	€	total
Marginal Relief	9,999	4.38	165,953,859	1.97	7,353,204	0.39	632	5.15	4,876,065	1.79	140,800	0.22	1,737	5.26	13,616,799	2.49	428,250	0.43
24%	131,243	57.51	2,985,934,233	35.36	327,255,795	17.36	6,000	48.92	71,649,755	26.29	7,239,751	11.20	22,358	67.73	255,202,222	46.61	23,827,507	23.97
46%	86,977	38.11	5,291,412,332	62.67	1,550,878,147	82.25	5,634	45.93	195,988,113	71.92	57,252,736	88.58	8,914	27.00	278,650,406	50.90	75,133,108	75.60
Totals	228,219	100	8,443,300,424	100	1,885,487,146	100	12,266	100	272,513,933	100	64,633,287	100	33,009	100	547,469,427	100	99,388,865	100

INCOME TAX 1999-00
Table IDS18 - continued

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

<i>Income Tax</i>			<i>Totals</i>			
	<i>Rates</i>					
	Number of cases	% of total	Income €	% of total	Tax €	% of total
Marginal Relief	16,776	1.45	236,227,847	0.72	10,238,232	0.14
24%	609,617	52.54	9,976,658,830	30.61	1,076,460,311	14.87
46%	533,909	46.01	22,376,426,763	68.66	6,151,479,453	84.99
Totals	1,160,302	100	32,589,313,440	100	7,238,177,996	100

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.

The standard rate of corporation tax is 20 per cent with effect from 1 January 2001. However, from that date, a 12.5 per cent rate applies to the trading income (other than such income as is taxable at the 10 per cent or 25 per cent rates – see below) of a company where that trading income does not exceed £200,000 (€254,000) per annum. Marginal relief applies where trading income is between £200,000 (€254,000) and £250,000 (€317,500). A 25 per cent rate of corporation tax applies to income chargeable under Case III, IV and V of Schedule D and to income from working minerals, petroleum activities and dealing in or developing land other than construction operations. However, income from dealing in residential development land is taxable at 20 per cent.

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 six months of the end of a company's accounting period. The return of income must be filed within nine months of the end of the accounting period. Any balance of tax payable is due within one month of the date of the assessment.

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, Legislation & Statistics Division, Dublin Castle, Dublin 2.

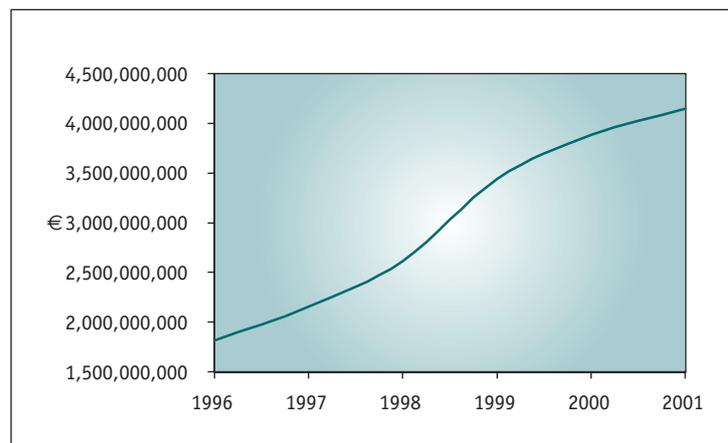
Table CT1

Corporation Tax

Exchequer Receipt and Net Receipt

	<i>Exchequer Receipt</i>	<i>Net Receipt</i>
1996	1,810,462,388	1,813,459,935
1997	2,156,914,232	2,154,918,242
1998	2,621,924,060	2,614,279,146
1999	3,440,633,396	3,442,370,041
2000	3,887,268,844	3,885,268,688
2001	4,156,049,540	4,143,902,915

Net Receipt: Corporation Tax



Corporation Tax Distribution Statistics

- **Table CTS1. Corporation Tax Statistics. Distribution of Incomes and Tax for accounting periods ended in 2000-2001**
- **Table CTS2. Corporation Tax Statistics. Distribution of selected allowances, reliefs and deductions for accounting periods ended in 2000-2001**
- **Table CTS3. Corporation Tax for accounting periods ended in 2000-2001**

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 2000-2001 statistics were taken from the live corporation tax file on 3 July, 2002

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 2000-2001 accounting periods and cover all companies with returns on the live file for accounting periods ended between 1 April, 2000 and 31 March, 2001.

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 average rates of corporation tax applying to profits earned in 2000-2001 accounting periods are indicated in table CTS3. The averaging of the tax rates arises because a number of rates can apply to the profits earned in an accounting period. The standard rate of Corporation Tax was 28% for profits earned from 1 January, 1999, with a rate of 25% applying to the first €127,000 of a company's (or group's) annual income. The standard rate was reduced from 28% to 24% for profits earned from 1 January, 2000, with a rate of 12.5% applying to companies whose total trading income (other than trading income taxable at the special 10% or 25% rates) did not exceed €63,500. The standard rate was further reduced from 24% to 20% for profits earned from 1 January, 2001, with a rate of 12.5% applying to companies whose total trading income (other than trading income taxable at the special 10% or 25% rates) did not exceed €254,000. Profits are calculated by reference to company accounting periods. Where an accounting period straddles a number of financial years, 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 31 January, 2001 would have 11/12ths of its profits taxed at the standard rate of 24%, subject to 11/12ths of the first €63,500 of its profits being taxed at 12.5% and 1/12ths of its profits taxed at the standard rate of 20%.

Table CTS3

Table CTS3 shows all the items on the corporation tax return form CT1 for accounting periods ending in 2000-01 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 €11,390.4 million of capital allowances, losses forward and miscellaneous reliefs from the combined adjusted profits plus balancing charges plus investment income total of €42,071.3 million would produce an apparent sum of €30,680.9 million for net Case I income - in fact, the actual net Case I figure is €33,978.5 million. Companies are not always able to absorb the full amount of allowances and reliefs available to them.

CORPORATION TAX STATISTICS, 2000-2001

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>Total Due (CT - Repay)</i>	<i>Repayments</i>
Negative or Nil	No. Amnt.(€)	8,711 3,231.8	41,326 Neg	3,132 249.6	9,397 3,661.9	41,326 1,159.0	6,897 2,761.0	7,465 716.4	6,737 377.3	6,732 378.1	1,878 22.1
€1 - €25,000	No. Amnt.(€)	15,562 285.8	15,653 131.6	398 7.6	15,653 173.3	15,653 19.6	15,171 164.7	15,184 41.8	14,700 36.8	14,516 28.8	475 13.2
€25,001 - €50,000	No. Amnt.(€)	4,852 256.6	4,862 176.1	217 4.9	4,862 196.0	4,862 9.4	4,755 187.9	4,761 46.7	4,596 41.5	4,564 30.8	165 3.9
€50,001 - €75,000	No. Amnt.(€)	3,312 278.0	3,326 202.5	169 3.2	3,326 226.9	3,326 4.4	3,253 216.6	3,255 53.5	3,118 44.2	3,091 32.6	144 4.6
€75,001 - €100,000	No. Amnt.(€)	1,609 184.6	1,616 139.9	96 2.4	1,616 165.8	1,616 14.4	1,564 156.0	1,564 38.9	1,493 32.5	1,488 31.0	69 2.5
€100,001 - €200,000	No. Amnt.(€)	3,149 590.9	3,158 445.7	264 6.0	3,158 481.8	3,158 14.8	3,071 455.9	3,077 113.1	2,942 90.7	2,940 90.4	147 7.2
€200,001 - €300,000	No. Amnt.(€)	1,341 424.7	1,347 330.2	133 5.0	1,347 355.9	1,347 4.7	1,297 330.7	1,298 81.9	1,269 65.4	1,269 65.4	28 1.8
€300,001 - €400,000	No. Amnt.(€)	769 352.1	771 266.8	86 2.6	771 281.6	771 1.6	746 261.3	746 64.5	728 51.9	728 52.0	18 2.4
€400,001 - €500,000	No. Amnt.(€)	487 271.5	487 218.6	53 1.7	487 226.7	487 0.8	469 208.3	470 51.2	464 40.2	464 40.3	7 0.3
€500,001 - €600,000	No. Amnt.(€)	329 214.3	330 180.9	48 1.1	330 193.0	330 6.3	313 175.4	313 43.2	305 33.7	305 33.8	9 1.4
€600,001 - €700,000	No. Amnt.(€)	257 198.6	258 167.7	25 1.7	258 183.3	258 3.8	249 167.0	250 41.1	245 31.1	245 31.2	7 0.4
€700,001 - €800,000	No. Amnt.(€)	214 223.2	214 159.7	25 2.9	214 170.5	214 3.6	208 155.1	208 38.1	204 27.9	204 27.9	3 0.1
€800,001 - €900,000	No. Amnt.(€)	171 170.4	171 145.7	26 1.1	171 149.6	171 0.4	161 131.7	163 32.4	157 25.2	157 25.4	5 3.1
€900,001 - €1,000,000	No. Amnt.(€)	143 163.0	143 135.9	25 1.4	143 143.5	143 1.0	135 123.3	135 30.4	130 23.4	130 23.5	7 0.4
€1,000,001 - €5,000,000	No. Amnt.(€)	1,323 3,513.5	1,328 2,884.8	181 25.6	1,328 3,117.5	1,328 96.1	1,260 2,693.4	1,262 657.3	1,232 436.8	1,232 436.9	24 11.7
€5,000,001 - €10,000,000	No. Amnt.(€)	263 2,432.8	263 1,850.0	25 5.4	263 1,924.2	263 3.0	246 1,714.5	247 418.8	247 249.8	247 249.9	0 0
Over €10,000,000	No. Amnt.(€)	436 25,862.7	436 26,542.2	68 28.5	436 28,030.2	436 322.0	423 23,991.2	425 5,861.2	421 2,718.7	421 2,718.7	5 0.2
All Cases	No. Amnt.(€)	42,928 38,654.7	75,689 33,978.5	4,971 350.8	43,760 39,681.6	75,689 1,665.0	40,218 33,893.9	40,823 8,330.5	38,988 4,327.1	38,733 4,296.4	2,991 75.3

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

CORPORATION TAX STATISTICS, 2000-2001

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 Relief	Other Tax Relief	With- holding Tax Credit	Income Tax Credit
		Machinery & Plant	Buildings							
Negative or Nil	No.	15,183	1,395	7,192	4,946	9	146	159	679	3,715
	Amnt.(€)	5,421.9	120.8	980.0	900.9	0.3	69.5	241.8	17.1	36.5
€1 - €25,000	No.	10,635	472	2,623	3,260	1,167	29	78	580	1,571
	Amnt.(€)	100.5	3.8	79.6	8.6	1.7	1.5	0.8	13.6	1.4
€25,001 - €50,000	No.	3,787	273	477	1,056	615	6	29	269	820
	Amnt.(€)	55.8	3.2	17.3	8.1	2.9	Neg	Neg	5.6	0.6
€50,001 - €75,000	No.	2,652	202	244	783	450	13	54	220	684
	Amnt.(€)	53.8	3.5	14.7	10.2	3.4	Neg	0.4	7.0	3.3
€75,001 - €100,000	No.	1,320	115	121	423	351	10	66	114	390
	Amnt.(€)	33.6	3.1	5.4	9.7	3.9	0.3	0.3	4.3	0.4
€100,001 - €200,000	No.	2,568	291	164	891	792	25	17	252	859
	Amnt.(€)	109.5	6.7	27.3	25.9	14.1	1.1	0.3	12.9	1.3
€200,001 - €300,000	No.	1,110	156	82	399	374	16	13	89	382
	Amnt.(€)	78.3	3.6	11.0	25.3	11.6	1.5	0.4	4.5	0.6
€300,001 - €400,000	No.	650	88	49	227	229	4	11	51	235
	Amnt.(€)	65.4	2.7	26.0	20.2	9.7	0.1	0.6	4.3	0.5
€400,001 - €500,000	No.	381	73	27	171	168	3	4	16	147
	Amnt.(€)	40.4	6.6	3.9	18.4	9.5	0.1	0.6	1.0	0.4
€500,001 - €600,000	No.	266	64	10	105	111	7	3	16	98
	Amnt.(€)	25.2	2.8	3.4	17.6	7.8	0.7	Neg	2.4	0.3
€600,001 - €700,000	No.	217	43	12	79	92	5	4	12	70
	Amnt.(€)	28.2	2.3	2.3	16.3	7.2	0.2	1.2	1.3	0.5
€700,001 - €800,000	No.	164	33	14	71	96	5	4	8	46
	Amnt.(€)	55.4	1.4	7.8	15.5	8.6	0.4	0.3	0.8	0.3
€800,001 - €900,000	No.	147	31	6	70	61	2	2	9	51
	Amnt.(€)	22.2	0.8	1.5	17.9	6.2	Neg	Neg	3.9	0.2
€900,001 - €1,000,000	No.	113	22	5	51	52	2	1	8	44
	Amnt.(€)	23.3	2.1	1.7	20.2	6.1	0.3	Neg	0.4	0.5
€1,000,001 - €5,000,000	No.	1,008	290	70	488	667	62	32	52	295
	Amnt.(€)	572.9	26.5	81.3	424.1	196.0	13.9	4.8	19.4	3.9
€5,000,001 - €10,000,000	No.	168	57	14	93	164	29	12	5	40
	Amnt.(€)	498.5	14.8	94.1	209.8	158.8	6.7	1.7	0.5	1.4
Over €10,000,000	No.	315	127	22	170	358	80	26	9	56
	Amnt.(€)	2,161.2	102.0	147.1	4,039.0	2,868.5	185.1	88.0	1.3	4.0
All Cases	No.	40,684	3,732	11,132	13,283	5,756	444	515	2,389	9,503
	Amnt.(€)	9,346.3	306.7	1,504.4	5,787.7	3,316.5	281.5	341.3	100.4	56.2

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

Table CTS3
Corporation Tax for Accounting Periods Ended in 2000/2001

		All Companies
		€m
Trading Results		
	Profits Per Accounts As Adjusted	38,654.7
	Balancing Charges	3,416.5
Less Capital Allowances		
	Machinery and Plant (including motor vehicles)	9,346.3
	Industrial Buildings	306.7
	Other Capital Allowances	233.0
Plus Financial Concerns (Investment Income)		0.13
Less Trading Losses		1504.4
<hr/>		
A. Net Trading Income		33,978.5
<hr/>		
	Rental Income	445.2
Plus	Balancing Charges	3.1
Minus	Capital Allowances	116.6
Minus	Losses Carried Forward from Preceding Acc. Periods	52.8
<hr/>		
B. Net Rental Income		350.8
<hr/>		
Interest Arising In The State		
	Gross Interest Received or Credited	1,015.2
Plus	Taxed Interest	187.5
Foreign Income		2,108.0
Other Income		
	Other Income Received Under Deduction of Irish Tax	8.2
Plus	Other Income Received without Deduction of Irish Tax	349.7
Capital Gains (regrossed)		1,665.0
Franked Investment Income		18.6
<hr/>		
C. Other Income / Capital Gains		5,352.2

Table CTS3 (contd.)
Corporation Tax for Accounting Periods Ended in 2000/2001

		All Companies €m	
D. TOTAL INCOME AND GAINS		39,681.6	(A+B+C)
<hr/>			
	Management Expenses	509.7	
Plus	Losses	625.4	
Plus	Excess Capital Allowances	18.9	
Plus	Charges (other than charges on excepted trades)	3,469.1	
Plus	Group Relief	1,612.5	
Plus	Other Deductions	105.5	
<hr/>			
E. Total Absorbed Deductions		5,787.7	
<hr/>			
F. NET INCOME AND GAINS CHARGED TO TAX		33,893.9	
<hr/>			
Amount of Income at the 28% standard rate		2,856.7	
Amount of Income at 25%* (non-trading rate <u>and</u> rate for first €127,000)		4,614.4	
Amount of Income at 24% standard rate		25,743.5	
Amount of Income at 20% standard rate		679.2	
Income Tax Payable Under Deduction		41.6	
<hr/>			
Gross tax due (incl. surcharges)		8,330.5	
<hr/>			
	Manufacturing Relief	3,316.5	
Plus	Small Companies Relief	38.2	
Plus	Residential Land Relief	6.9	
Plus	Double Tax Relief	281.5	
Plus	Other Tax Reliefs	341.3	
Plus	Net Advance Corporation Tax	5.3	
<hr/>			
G. Total Reliefs		3,989.7	
<hr/>			
H. Tax less Reliefs plus surcharges		4,408.5	
<hr/>			
	Franked Investment Income Credit	56.2	
Plus	Gross Withholding Tax on Fees	100.4	
Plus	Tax Credits on Franked Investment Income	0.1	

Table CTS3 (contd.)
Corporation Tax for Accounting Periods Ended in 2000/2001

	All Companies €m
I. Total Credits	156.7
<hr/>	
J. Tax Payable	4,296.4
<hr/>	
K. Overall Tax (including WHT and IT)	4,453.0

*Includes tax on gains regressed to 25% (for administrative reasons).

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. Capital gains tax is also chargeable on the transfer of assets abroad in certain circumstances. 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 calendar year, with effect from 1st January 2002. Self Assessment for capital gains tax for both individuals and companies was introduced with effect from the year of assessment 1990-91. The year of assessment was aligned with the calendar tax year from 1 January, 2002. The first calendar tax year, 1 January, 2002 to 31 December, 2002, was preceded by a short transitional tax "year" running from 6 April, 2001 to 31 December, 2001.

The rates of tax have varied since the introduction of the tax. For the year 2001 a rate of tax of 20 per cent applies to the great majority of disposals and applies irrespective of the length of period of ownership of the asset.

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 & Statistics Division, Dublin Castle, Dublin 2.

Table CGT1
Capital Gains Tax

Exchequer Receipt and Net Receipt

	<i>Exchequer Receipt</i>	<i>Net Receipt</i>
1996	106,012,972	106,321,846
1997	168,335,526	168,084,391
1998	245,243,561	245,163,436
1999	452,188,013	452,204,404
2000	773,497,773	773,503,950
2001	880,338,614	875,579,814

Net Receipt: Capital Gains Tax

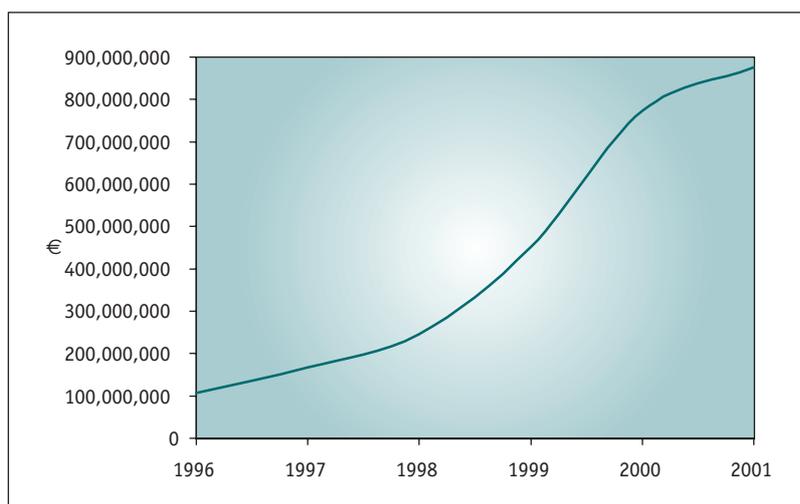


Table CGT2

Capital Gains Tax – Assessments

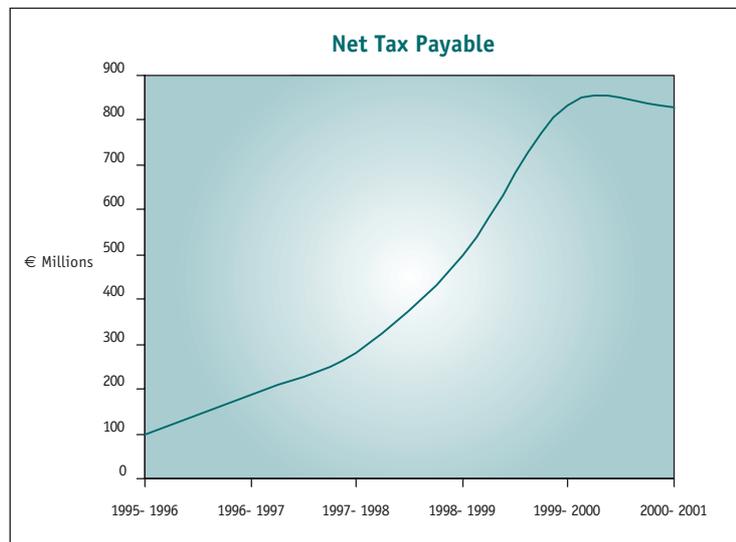
The following table contains figures relating to Capital Gains Tax Assessments raised for the years of assessment ending between 5 April 1995 and 5 April 2001

<i>Year</i>	<i>No. of Assessments</i>	<i>Net Tax Payable</i>
		€ million
1995-1996	6,784	99.3
1996-1997	8,724	185.3
1997-1998	16,964	278.5
1998-1999	21,757	500.1
1999-2000	29,160	835.0
2000-2001	22,901	828.8

Note

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

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 sector**

VAT is a tax on supplies or importation of most goods and services. It is charged on supplies at all stages from manufacture through to retail. 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 (i.e. outside the EU) 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 usual 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. There is provision whereby certain traders may be allowed to make their VAT returns on an annual basis. Also in certain circumstances, where a trader is in a permanent repayment situation, he/she may be eligible to make returns on a monthly basis. The rates of VAT at the beginning of 2001 were zero, 10 per cent, 12.5 per cent and 20 per cent, with a rate of 4.3 per cent applied to livestock, live greyhounds and to the hire of horses.

The rates of VAT which have applied from the introduction of the tax to the end of 2001 are as follows :-

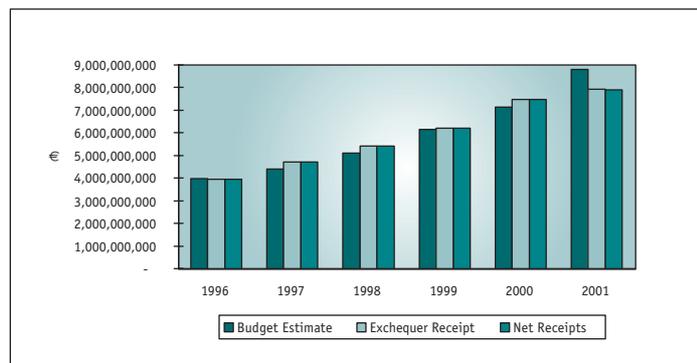
<i>Date</i>	<i>Zero %</i>	<i>Special %</i>	<i>Low %</i>	<i>Standard %</i>	<i>High %</i>
1.11.72	0	11.11 (a)	5.26	16.37	30.26
3.9.73	0	11.11 (a)	6.75	19.5	36.75
1.3.76	0	-	10	20	35&40 (b)
1.3.79	0	-	10	20	-
1.5.80	0	-	10	25	-
1.9.81	0	-	15	25	-
1.5.82	0	-	18	30	-
1.3.83	0	-	23	35	-
1.5.83	0	5, 18 (d)	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	-
1.3.97	0	3.3	12.5	21	-
1.3.98	0	3.6	12.5	21	-
1.3.99	0	4.0	12.5	21	-
1.3.00	0	4.2	12.5	21	-
1.1.01	0	4.3	12.5	20	-

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 percent 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 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> €
1996	3,964,122,281 ⁽¹⁾	3,942,644,661	3,947,982,672
1997	4,394,563,489	4,720,829,037	4,706,619,800
1998	5,100,537,861	5,421,513,680	5,417,963,138
1999	6,141,723,085	6,194,140,412	6,214,870,777
2000	7,132,118,787	7,470,210,674	7,467,205,211
2001	8,791,666,455	7,920,461,067	7,906,802,007 ⁽²⁾

**Notes:**

- (1) The 1996 Budget Estimate includes €151million Advance December VAT abolished in the Budget, therefore not collected. "Real" Target = €3,813 million.
- (2) The figure of €7,906.8 million includes an amount of €78.8 million due in respect of imports in December, 2000, payment of which was received in January, 2001, and excludes an amount of €70.2 million due in respect of imports in December, 2001, payment of which was deferred until January, 2002.

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>
Flat Rate	€m	51	-	51	157	-107
Low	€m	3,446	76	3,522	940	2,583
Standard	€m	15,519	884	16,403	10,972	5,431
TOTALS	€m	19,016	960	19,976	12,069	7,907

Note:

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

Table VAT3.**Number of registrations**

Registrations effective on 31.12.2000	195,282
New registrations in 2001	<u>25,472</u>
	220,754
Registrations cancelled in 2001	<u>16,722</u>
Registrations effective on 31.12.01	204,032

Table VAT4.

This table reflects trade classifications of traders which are based on the descriptions of economic activities contained in the General Industrial Classification of Economic Activities within the European communities known as NACE. This classification is subject to an ongoing process of update and revision to reflect changes in economic activities and provides a more reliable basis for sector analysis than the system based solely on trade classification at the time of registration which was used before 1998.

Registrations by Trade Sector	31 Dec. 2000	31 Dec. 2001
Accommodation (<i>including Camping, Holiday Homes, Hotels, Guest Houses</i>)	2,583	2,628
Catering (<i>including Canteens, Contract Caterers, Restaurants</i>)	4,867	5,081
Publicans	7,181	7,188
Other Entertainment (<i>including Amusement Arcades, Ballrooms, Betting Premises, Cinemas, Night Clubs, Performers, Radio + TV Services</i>)	1,498	1,569
Construction (<i>including Builders, Civil Engineering + Related Trades</i>)	37,242	40,562
Energy Industry & Water Supply	264	299
Communications	413	473
Financial Services (<i>including Banking, Credit Unions, Insurance</i>)	1,044	1,136
Finance Agents (<i>including Actuaries, Assessors, Brokers, Loss Adjustors, Accountants, Auctioneers, Developers, Estate Agents</i>)	8,894	9,702
Other Professionals (<i>including Advertising, Architects, Barristers, Solicitors, Legal Agents, Press</i>)	26,229	27,832
Other Agents (<i>including Building Materials, Clothing, Food, Furniture</i>)	1,842	1,881
Agriculture	8,958	9,515
Fishing	782	773
Forestry	555	541
Food Manufacturing	2,358	2,324
Drinks & Tobacco Manufacturing	165	178
Clothing Manufacturing	790	787
Footwear Manufacturing	47	50
Textile + Leather Industry	505	487
Engineering Manufacturing (<i>including Chemical, Electrical Components, Metal</i>)	9,062	9,404
Furniture Manufacturing	1,950	2,013
Other Manufacturing (<i>including Books, Printing, Timber Processing</i>)	4,283	4,326
Transport Services	8,013	8,309
Repairs of Vehicles	4,358	4,430
Repairs of Other Goods	1,615	1,648
Wholesale Distribution	10,768	10,972
Chemists + Pharmacies	1,372	1,392
Electrical Goods Retailers	2,708	2,735
Fuel Retailers (<i>including Filling Stations</i>)	2,952	2,906
Household Fittings Retailers	405	389
Motor Vehicle Sales	2,412	2,404
Off Licences	424	429
Other Retailers	15,411	14,995
Other Services	20,806	22,340
Miscellaneous	2,526	2,334
Total	195,282	204,032

Sheriff and Solicitor Enforcement

- **Table ENF1 - Value by Taxhead of Certificates issued to Sheriffs in 2001**
- **Table ENF2 - Details of Judgements Registered.**

ENFORCEMENT BY SHERIFFS

(Notes on Table ENF1)

1. The greater part of enforcement activity consists of the issue of certificates to Sheriffs under Section 962 of the Taxes Consolidation Act, 1997. In the course of 2001, the number of certificates issued was 23,558 with a face value of €370m.
2. The value of the certificates referred in 2001 includes estimates of liability by Revenue where a taxpayer fails to make returns to Revenue.
3. The total value of payments made directly to Sheriffs in 2001 was €101m.

JUDGEMENTS REGISTERED BY THE COLLECTOR-GENERAL

(Notes on Table ENF2)

1. In the course of 2001, the number of judgements registered by the Collector-General in respect of tax and interest was 340, with a face value of €10.2m.
2. The number of cases referred for enforcement by court proceedings in 2001 was 6,106. Judgements are not obtained in all cases where proceedings are taken, as payment can be made before judgement is obtained. Not all judgements are registered as payment can be made following judgement, or Revenue may pursue action in enforcement of the judgement without registration.
3. The total amount collected as a result of Solicitor enforcement in 2001 was €51.11m.

Table ENF1
Value by Taxhead of Certificates issued to Sheriffs in 2001

<i>Tax Type</i>	<i>Value €m</i>
PAYE/PRSI.	142
Value Added Tax.	156
Income Tax.	48
Corporation Tax.	20
Capital Gains Tax.	4
Total	370

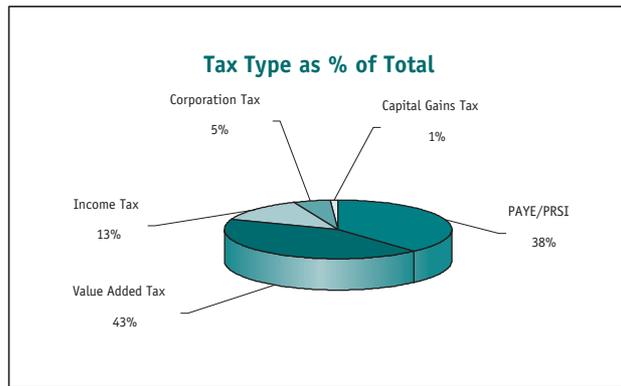


Table ENF2
Details of Judgements Registered

<i>Range Of Value</i>	<i>Ltd. Co's</i>	<i>Individual</i>	<i>Total</i>
Less Than €2,000	1	10	11
€2,000 - €5,000	7	42	49
€5,000 - €10,000	9	66	75
€10,000 - €20,000	8	61	69
€20,000 - €50,000	13	61	74
€50,000 - €100,000	8	31	39
> €100,000	1	22	23
Total	47	293	340

